THE ACCOUNTING REVIEW

A QUARTERLY JOURNAL OF THE

AMERICAN ACCOUNTING ASSOCIATION

Senior Editor Terry Shevlin

Editors

Lawrence Brown Patricia Dechow S. Jane Kennedy Marlys Gascho Lipe Madhav Rajan



VOL. 80

APRIL 2005

No. 2

JENNIFER ALIAMURO, ANNE L. BEATTY, and JOSEPH WEBER	
The Effects of Accelerated Revenue Recognition on Earnings Management and	
Earnings Informativeness: Evidence from SEC Staff Accounting Bulletin No. 101	373
ORIE E. BARRON, DAVID G. HARRIS, and MARY STANFORD	
Evidence That Investors Trade on Private Event-Period Information around	
Earnings Announcements	403
LAWRENCE D. BROWN and MARCUS L. CAYLOR	
A Temporal Analysis of Quarterly Earnings Thresholds: Propensities and Valuation	
Consequences	423
QIANG CHENG and TERRY D. WARFIELD	
Equity Incentives and Earnings Management	441
ANGELA L. COLETTI, KAREN L. SEDATOLE, and KRISTY L. TOWRY	
The Effect of Control Systems on Trust and Cooperation in Collaborative	
Environments	477
PETER D. EASTON and STEVEN J. MONAHAN	
An Evaluation of Accounting-Based Measures of Expected Returns	501
DAVID B. FARBER	
Restoring Trust after Fraud: Does Corporate Governance Matter?	539
JOSEPH G. FISHER, LAUREEN A. MAINES, SEAN A. PEFFER, and	
GEOFFREY B. SPRINKLE	
An Experimental Investigation of Employer Discretion in Employee Performance	
Evaluation and Compensation	563
ALOKE GHOSH and DOOCHEOL MOON	
Audit Tenure and Perceptions of Audit Quality	585
JOHN R. M. HAND	
The Value Relevance of Financial Statements in the Venture Capital Market	613
JAYANTHI KRISHNAN	
Audit Committee Quality and Internal Control: An Empirical Analysis	649
XIAOHONG LIU and DAN A. SIMUNIC	
Profit Sharing in an Auditing Oligopoly	677
ANNE M. MAGRO	
Knowledge, Adaptivity, and Performance in Tax Research	703
MOLLY MERCER	
The Fleeting Effects of Disclosure Forthcomingness on Management's Reporting	
Credibility	723
Editorial Data	745
Editorial Policy and Style Information	746