

# THE ACCOUNTING REVIEW

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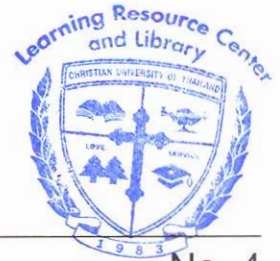
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VOL. 82

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No. 4

LAWRENCE J. ABBOTT, SUSAN PARKER, GARY F. PETERS, and DASARATHA V. RAMA <b>Corporate Governance, Audit Quality, and the Sarbanes-Oxley Act: Evidence from Internal Audit Outsourcing</b> .....	803
TIM BALDENIUS, SUNIL DUTTA, and STEFAN REICHELSTEIN <b>Cost Allocation for Capital Budgeting Decisions</b> .....	837
PHILIP G. BERGER and REBECCA N. HANN <b>Segment Profitability and the Proprietary and Agency Costs of Disclosure</b> .....	869
ANTONIO DAVILA and GEORGE FOSTER <b>Management Control Systems in Early-Stage Startup Companies</b> .....	907
EVA LABRO and MARIO VANHOUCKE <b>A Simulation Analysis of Interactions among Errors in Costing Systems</b> .....	939
DAVID F. LARCKER, SCOTT A. RICHARDSON, and İREM TUNA <b>Corporate Governance, Accounting Outcomes, and Organizational Performance</b> ....	963
GORDIAN A. NDUBIZU <b>Do Cross-Border Listing Firms Manage Earnings or Seize a Window of Opportunity?</b> .....	1009
MATT PINNUCK and ANNE M. LILLIS <b>Profits versus Losses: Does Reporting an Accounting Loss Act as a Heuristic Trigger to Exercise the Abandonment Option and Divest Employees?</b> .....	1031
JENNIFER W. TUCKER <b>Is Openness Penalized? Stock Returns around Earnings Warnings</b> .....	1055

BOOK REVIEW, Stephen A. Zeff, Editor

Thomas A. King, <i>More Than a Numbers Game: A Brief History of Accounting</i> .....	CHARLES W. MULFORD 1089
Editorial Data .....	1091
Editorial Policy and Style Information .....	1092