

## Contents

<b>Papers' abstracts / Анотації до статей</b>	5
Jerry Sun, Guoping Liu	
<b>Analysts' decision on initiating or discontinuing coverage and future firm performance</b>	8
Joel R. Barber	
<b>Risk and performance attribution</b>	22
Hsiao-Fen Hsiao, Szu-Hsien Lin, Ai-Chi Hsu	
<b>Earnings management, corporate governance, and auditor's opinions: a financial distress prediction model</b>	29
Annabel Vanroose	
<b>Differences in the development of the Latin American microfinance market: identifying reasons</b>	41
Larry R. Gorman, Steven G. Sapa, Robert A. Weigand	
<b>The role of cross-sectional dispersion in active portfolio management</b>	54
Tzung-Yuan Hsieh, Huai-I Lee, Chiou-Fa Lin	
<b>Impact of tick size reduction on the volatility components: the case of the Taiwanese stock exchange</b>	65
Swarn Chatterjee, Leslie Green-Pimentel, Pamela Turner	
<b>Financial education and consumers' willingness to change behavior</b>	73
Stella N. Spilioti	
<b>The incorporation of risk into the clean-surplus valuation model: evidence from UK stocks</b>	82
Austin Murphy	
<b>An analysis of SAM pricing in the UK</b>	91
Chao Deng, Belinda Bai, Lisha Zeng, Jens Hölscher	
<b>Research on the IPO underpricing of the Hong Kong growth enterprise market</b>	105
Melita Charitou	
<b>Does industrial financial analysis affect stock returns? International empirical evidence</b>	115
Authors of the issue	125
Submission guidelines for authors	126
A joint subscription form 2010/2011	127