

**ACRN JOURNAL OF  
FINANCE AND RISK PERSPECTIVES**

**ISSN 2305-7394**

**VOLUME 3 ISSUE 1**

**JANUARY 2014**

---

**CONTENTS**

Editorial <i>Othmar Lehner</i>	I
How does the elimination of the proportionate consolidation method for joint venture investments influence European companies? <i>Susanne Leitner-Hanetseder, Markus Stockinger</i>	1
Islamic banking challenges lie in the growth of Islamic economy despite of the free interest loans policy: Evidences from Support Vector Machine Approach <i>Nesrin Benhayoun, Ikram Chairi, Amina El Gonnouni, Abdelouahid Lyhyaoui</i>	19
FVA Modelling and Netting Arbitrage <i>Christian Kamtchueng</i>	32
SOX Section 404 – Costs, benefits and earnings management <i>Bianca Fischer, Bernadette Gral</i>	43