ACRN OXFORD JOURNAL OF FINANCE AND RISK PERSPECTIVES SPECIAL ISSUE OF FINANCE, RISK AND ACCOUNTING PERSPECTIVES ISSN 2305-7394

VOLUME 5 ISSUE 1

MARCH 2016

CONTENTS

Editorial Global Perspectives Othmar Lehner	Ι
Enterprise Risk (Mis)Management – Performance Implications of the Misapplication of Risk Capacity Christopher Myers	1
Is Basel the Right Gateway for a more Efficient Debt Market? An International Comparison Elisabetta Castellan, Guido Max Mantovani	21
Ambiguity of Goodwill Regulations – A Case of Polish Publicly Traded Enterprises Ewa Wanda Maruszewska, Marzena Strojek-Filus	51
Effects of Managers' Individual Values on Company's Performance: The Case of France Louai Ghazieh, Bahram Soltani	71
Responsibility of Corporate Manager: To Synthesize of the Different Theories by Economic, Political, Social and Behavioral Perspectives Louai Ghazieh, Bahram Soltani	<i>93</i>
Comparing the Precision of Different Methods of Estimating VaR With A Focus On EVT Majid Mazloum Bilandi, Janusz Kudla	109
Investors' Sentiments and Industry Returns: Wavelet Analysis through Squared Coherency Approach Mobeen Ur Rehman, Syed Jawad Hussain Shahzad	148
The Impact of Corporate Governance and Earnings Management Practices on Cost of Equity Capital: Evidence from Thai Listed Companies Supawadee Sukeecheep Moss	160
Probability of Default in Corporate Economic Distress, or What Risk does Market Reward? Valery Shemetov	183

Finance, Risk and Economic Space Victor Olkhov	206
Long – Term Sustainability of Portfolio Investments – Gender Perspective: An Overview Study Vladimír Mariak, L'udmila Mitková	219
Models of Detection of Manipulated Financial Statements as Part of the Internal Control System of the Entity <i>Zita Drábková</i>	227