

IRISH ACCOUNTING REVIEW

VOLUME 1

NUMBER 1

SPRING 1994

CONTENTS

The Irish Accounting and Finance Association Papers presented at the 1993 Conference	iii
Editorial policy	vi
The influence of client integrity and competence and auditor characteristics on materiality estimates. <i>Richard A. Bernardi and Donald F. Arnold, Sr</i>	1
Utility of inflation accounting data to investors. <i>Marann Byrne</i>	25
Some approaches to a 'true and fair view': a review. <i>David Carpenter</i>	49
Factor analysis and the selection of financial variables: some UK evidence. <i>Kenneth A. Dyson and Gregory McGrath</i>	65
Irish practitioners' perceptions on limiting auditors' liability and the expectations gap. <i>Peter Green and Jacqueline Granleese</i>	79
Accounting practice: an empirical study of practitioners' experiences and students' expectations. <i>Noel Hyndman</i>	95
The impact of external and internal environmental factors on the design of management control systems. <i>Donal Keating</i>	113
Registered trade union financial statements: adequate and comparable? <i>Mary Kilcommins</i>	139
FRS 1 Cash flow statements: a survey of the implementation of the standard to Irish published accounts. <i>Robert J. Kirk and Maurice J. Smyth</i>	159
Utilising the information in security prices within strategic management accounting. <i>Vincent O'Connell</i>	185
Management accounting systems: some field evidence from sixteen multi-national companies in Ireland. <i>Tony O'Dea and Peter J. Clarke</i>	199
Accountants as change managers: can education meet the challenge? <i>Warwick Ponton and Barry J. Cooper</i>	217
A comparison of the case for the taxation of wealth transfers with wealth transfer taxes as they exist today. <i>Geraldine Robbins</i>	231
Qualitative research into the effects of a changing organisation structure at one Irish company. <i>Anne Tyther</i>	249
Notes for contributors	263