

## Table of Contents

Moderator Variables in Cultural Values and Business Ethics Research: Important to External Validity <i>Victor E. Sower and Judith C. Sower</i> .....	1
Elements of Corporate Hedging Policy <i>Paul Sarmas</i> .....	19
Impact of Stock Market Decline on the Recent Housing Boom in the United States: Some Empirical Evidence <i>Mohammed Ansari and G. Oladunjoye</i> .....	33
A Survey of Capital Budgeting in Publicly Traded Utility Companies <i>Antonio Apap and Dubos J. Masson</i> .....	45
Accounting Educators and Professionals: Perceptions Concerning Communication <i>Nithan M Hindi, Donald S. Miller, and Stephen E. Catt</i> .....	53
The Variability of Earnings Across Foreign Currency Translation Methodologies: An Empirical Comparison <i>Paul E. Holt</i> .....	66