# Table of Contents

## International Journal of Corporate Finance and Accounting

Volume 4 • Issue 1 • January-June-2017 • ISSN: 2334-4628 • eISSN: 2334-4636

*An official publication of the Information Resources Management Association*

### Research Articles

   Levent Ataûnal, Istanbul Aydin University, Istanbul, Turkey
   Aslı Aybars, Marmara University, Istanbul, Turkey

16. **Analysis of Financial Strategies of 3PL Companies in the GCC**
   Vijaya Kumar, Middlesex University Dubai, Dubai, United Arab Emirates
   Subhadra Satapathy, Middlesex University Dubai, Dubai, United Arab Emirates
   Hameedah Sayani, Mohammed Bin Rashid School of Government, Dubai, UAE

35. **Board Characteristics’ Impact on Accounting Conservatism Before and During the Financial Crisis**
   Pan Yuner, Amsterdam Business School, University of Amsterdam, Amsterdam, Netherlands
   Georgios Georgakopoulos, Amsterdam Business School, University of Amsterdam, Amsterdam, Netherlands
   Konstantinos Z. Vassileiou, Department of Business Administration (Patras), TEI of Western Greece, Patras, Greece
   Dionysios Kafousias, Department of Accounting & Finance, TEI of Western Greece, Patras, Greece

57. **The Problems of Stage Acquisition Under the New Consolidation Accounting Standards**
   James G.S. Yang, Department of Accounting and Finance Montclair State University, Montclair, NJ, USA
   Frank J. Aquilino, Department of Accounting and Finance Montclair State University, Montclair, NJ, USA

### COPYRIGHT

The *International Journal of Corporate Finance and Accounting* (IJCFA) (ISSN 2334-4628; eISSN 2334-4636), Copyright © 2017 IGI Global. All rights, including translation into other languages reserved by the publisher. No part of this journal may be reproduced or used in any form or by any means without written permission from the publisher, except for noncommercial, educational use including classroom teaching purposes. Product or company names used in this journal are for identification purposes only. Inclusion of the names of the products or companies does not indicate a claim of ownership by IGI Global of the trademark or registered trademark. The views expressed in this journal are those of the authors but not necessarily of IGI Global.

The *International Journal of Corporate Finance and Accounting* is indexed or listed in the following: Cabell’s Directories; Google Scholar; INSPEC; Ulrich’s Periodicals Directory