

Table of Contents

International Journal of Corporate Finance and Accounting

Volume 7 • Issue 2 • July-December-2020 • ISSN: 2334-4628 • eISSN: 2334-4636

Research Articles

- 1 **Cost Efficiency Analysis in the Banking Industry: Empirical Case From Western Balkan**
Gazmend Nure, Freie Universität Berlin, Germany
- 21 **Is Share Ownership a Condition for the Voluntary Revelation of Human Capital? Empiric Evidence From Mexican Trades**
Ruth Leticia Hidalgo, Universidad Autónoma del Estado de Hidalgo, Mexico
Amada Hidalgo, Universidad Autónoma del Estado de Hidalgo, Mexico
Miguel Ángel Oropeza, Universidad Autónoma de Aguascalientes, Mexico
Eleazar Villegas, Universidad Autónoma del Estado de Hidalgo, Mexico
Sofia Elizabeth Ávila, University of Valencia, Spain
- 37 **The Relationship Between Effective Tax Rate and Firm Size: Evidence From a Large Panel of UK Firms**
Epameinondas Katsikas, University of Kent, UK
Dimitrios Koufopoulos, University of London, UK
Jacob Lewis, Business School, Durham University, UK
- 62 **Dividend Policy and Smoothing Behavior of the Southeast Asian Countries Including Japan**
Faisal Khan, Department of Finance and Accounting, City University College of Ajman, UAE

COPYRIGHT

The *International Journal of Corporate Finance and Accounting (IJCFA)* (ISSN 2334-4628; eISSN 2334-4636), Copyright © 2020 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