

# International Journal of Corporate Finance and Accounting

July-December 2015, Vol. 2, No. 2

## Table of Contents

### RESEARCH ARTICLES

- 1 **Stress Testing and Bank Efficiency: Evidence from Europe**  
*Iftekhar Hasan, Gabelli School of Business, Fordham University, New York City, NY, USA and Bank of Finland, Helsinki, Finland*  
*Fotios Pasiouras, Surrey Business School, University of Surrey, Guildford, UK & Financial Engineering Laboratory, Technical University of Crete, Chania, Greece*
- 21 **Deferred Tax Positions under the Prism of Financial Crisis and the Effects of a Corporate Tax Reform**  
*Evangelos Chytis, Department of Accounting and Finance, Technological Educational Institute of Epirus, Preveza, Greece*  
*Evangelos Koumanakos, Department of Economics, University of Ioannina, Ioannina, Greece*  
*Spiridon Goumas, Department of Accounting and Finance, Technological Educational Institute of Piraeus, Egaleo, Greece*
- 59 **The Impact of the Recent Economic Crisis in the Construction Sectors of the South-European Economies: A Comparative Study**  
*Efthimios Nikolakopoulos, DeGroote School of Business, McMaster University, Hamilton, Canada*  
*Nikolaos Karaliotas, School of Applied Mathematical and Physical Sciences, National Technical University of Athens, Athens, Greece*  
*Efstathios Benetatos, School of Applied Mathematical and Physical Sciences, National Technical University of Athens, Athens, Greece*

### Copyright

The **International Journal of Corporate Finance and Accounting (IJCFA)** (ISSN 2334-4628; eISSN 2334-4636), Copyright © 2015 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