

# Table of Contents

## International Journal of Corporate Finance and Accounting

Volume 5 • Issue 2 • July-December-2018 • ISSN: 2334-4628 • eISSN: 2334-4636

*An official publication of the Information Resources Management Association*

### Research Articles

- 1      **A Study on Factors Influencing Mutual Fund Portfolio Performance: U.S. Equity Market During 2011-2016**  
Medhanie Mekonnen, Wilbur Wright College of the City Colleges of Chicago, Chicago, USA  
Roger Mayer, SUNY College at Old Westbury, Old Westbury, USA  
Wen-Wen Chien, SUNY College at Old Westbury, Old Westbury, USA
- 12     **Applying Multiple Linear Regression and Neural Network to Predict Business Performance Using the Reliability of Accounting Information System**  
Ahmed H. Al-Dmour, Brunel University, London, UK  
Rand H. Al-Dmour, The University of Jordan, Amman, Jordan
- 27     **County Funds, Delays in Procurement Process, and Budget Absorption in County Governments in Kenya**  
Charles Okeyo Owuor, Egerton University, Njoro, Kenya
- 42     **Audit Committee Effectiveness and Accounting Conservatism a Test of Lagged Effect**  
Faisal Khan, City University College of Ajman, Ajman, UAE  
Saif Ur-Rehman Khan, Canadian University of Dubai, Dubai, UAE  
Elgilani Elshareif, Canadian University of Dubai, Dubai, UAE

### COPYRIGHT

The *International Journal of Corporate Finance and Accounting (IJCFA)* (ISSN 2334-4628; eISSN 2334-4636), Copyright © 2018 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