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Nota di contenuto	CONTENTS; EDITORIAL ADVISORY BOARD; The effect of audit outcomes on evaluators' perceptions; Audit anticipation: does it impact job performance?; Investment appraisal under conditions of continuous and discrete cash flows and discounting; Auditing standards in Poland: past, present and future; Earnings management: evidence from SFAS No. 142 reporting; Real-option valuation of research and development investments; Auditors' perception of fraud risk indicators; Audit quality and earnings management for Taiwan IPO firms
Sommario/riassunto	Performance evaluation is arguably one of the most important processes in publicaccounting. Auditors are often evaluated on every engagement, and such evaluationsbecome a primary input into periodic evaluations made for the purpose of promotionsand raises (Wright, 1980; Hunt, 1995).