Editorial Volume 8 Issue 3

Ciorstan Smark
University of Wollongong, csmark@uow.edu.au

Follow this and additional works at: http://ro.uow.edu.au/aabfj
Copyright ©2014 Australasian Accounting Business and Finance Journal and Authors.

Recommended Citation
Editorial Volume 8 Issue 3

Abstract
This issue of AABFJ brings together papers from accounting, finance and economic disciplines.

Keywords
Editorial AABFJ Volume 8 Issue 3
Editorial: AABFJ Volume 8, Issue 3

Ciorstan Smark

This issue of AABFJ brings together papers from accounting, finance and economic disciplines. In accounting, Cen and Cai (2014) investigates the way that impressions are managed through choices in the presentation and format of corporate annual reports in an Australian context. Alvez (2014) examines whether board independence improves earnings quality by reducing earnings management in a Portuguese context, given the significant different institutional and legal characteristics between Portugal and Anglo-Saxon countries. Jaafar and James (2014) examine the trends of director remuneration in Malaysia’s publicly listed companies during and after the global financial Crisis and notes differences between the behaviour of family and non-family held firms in this respect. From a historical perspective, Ryan (2014) considers the historical context of double-entry bookkeeping and the extent to which it has contributed to economic development.

From the discipline of finance, Lee, Chen, Lu and Xu (2014) present and test their new dividend valuation model. From economics, Hoque and Banerjee (2014) report on nonlinear unit root tests for South Asian real exchange rates and their finding that that long-run purchasing power parity does not hold for major South Asian countries.

References

Available at:http://ro.uow.edu.au/cgi/siteview.cgi/aabfj/vol8/iss3/3
http://dx.doi.org/10.14453/aabfj.v8i3.3

Cen, Zilan and Cai, Rongchang, Preference in Presentation or Impression Management: A Comparison Study between Chairmen’s Statements of the Most and Least Profitable Australian Companies, Australasian Accounting, Business and Finance Journal, 8(3), 2014, 3-22.
Available at:http://ro.uow.edu.au/cgi/siteview.cgi/aabfj/vol8/iss3/2
http://dx.doi.org/10.14453/aabfj.v8i3.2

1 University of Wollongong
Email: csmark@uow.edu.au


Lee, Shih-Cheng; Chen, Jiun-Lin; Lu, Shu-Chen; and Xu, Lei, Rethinking the Lintnerian Linear Valuation Model, *Australasian Accounting, Business and Finance Journal*, 8(3), 2014, 69-84. Available at: http://dx.doi.org/10.14453/aabfj.v8i3.7

Ryan, John, Historical Note: Did double-entry bookkeeping contribute to economic development, specifically the introduction of capitalism?, *Australasian Accounting, Business and Finance Journal*, 8(3), 2014, 85-97. Available at: http://dx.doi.org/10.14453/aabfj.v8i3.8