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Editorial Volume 4, Issue 2

Abstract

AABFJ acknowledges the field of business research as a socially constructed one (Arrington & Francis 1989; Hines 1988) and acknowledges that a rich diversity of views and forms of expression exist within this field of business research. AABFJ has already published alternate forms of discourse such as dialogues (Hong 2007) and Poetry (Lenthen 2008). In response to calls for greater diversity in expression within business research, (Williams 2001) to encourage a broader range of researchers and enhance contact between disciplines (Reiter & Williams 2002) AABFJ hopes to broaden business research conversation by also accepting submissions of shorter research notes, critiques and responses to previously published articles and also book reports. The AABFJ website will be updated shortly to provide further details.



Editorial

Ciorstan Smark^a

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The papers in this issue of AABFJ are quite diverse in approach and subject matter. In view of the previous discussion about diversity and the benefits of contact between disciplines and approaches, this is welcome and appropriate.

Three papers explore differing issues within the public sector in both Australia and New Zealand. Lightbody (2010) uses a qualitative case study approach to exploring staff experiences in a post-AACSB (The Association to Advance Collegiate Schools of Business) accredited Australian university. The paper raises important issues including the comparative inflexibility that comes with maintaining external accreditation and the potential to compromise the transition of accounting academics from practice to academia. With the loss of practical experience to inform teaching and the ability to recruit and retain academic staff, this, in turn may compromise students' positive perceptions of accounting and impact on student participation and enrolments.

Also within the educational sector, Tooley and Hooks (2010) employ an accountability framework to investigate both the decision usefulness of school annual reports and also the role that these reports play in enabling schools to discharge their accountability in New Zealand. This paper explores questions such as 'which groups is a school accountable to?'; 'how appropriate is the annual school report as a medium to discharge accountability?' and 'how useful are school annual reports?'

Davis (2010) uses a Habermasian legitimation framework to interpret key events in the transition by Australian Public Sector (APS) organisations from cash basis accounting to accrual basis accounting. This article suggests that the move to accrual accounting was motivated by a rationality crisis within the APS administrative system

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that made an accounting system that reported higher costs of public services, and thus a happy argument for the New Public Management (NPM) agenda, politically convenient.

The other papers in this volume explore disclosure and the role of regulation in mitigating information asymmetry in markets. The Valadkhani (2010) article tests the asymmetric responses of the price of petrol in Australian capital cities using mathematical modelling. The results of this testing suggest that market collusion or inefficiency may exist in petrol pricing in some Australian cities, perhaps suggesting that an increased scrutiny of petrol pricing by the Australian government is called for.

Chatterjee et al. (2010) look at the narrative section of Iranian company annual reports and investigates the extent to which these disclosures are used by financial analysts. They find that it may be beneficial for Iranian government regulators to encourage or enforce a greater level of company disclosure in order to encourage greater investment in the Iranian economy.

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