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## Editorial Volume 5, Issue 3

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

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## Editorial Volume 5, Issue 3

### Abstract

This issue of AABFJ contains a diverse range of articles from accounting, finance, financial planning and education. This issue leads with an article by Cowen, Blair and Taylor (2011) who examine, using a detailed case study, the educational technique of scaffolding to enhance the teaching and learning experiences of both staff and students in the teaching of financial planning.



## Editorial Volume 5 Issue 3

Ciorstan Smark<sup>1\*</sup>

This issue of *AABFJ* contains a diverse range of articles from accounting, finance, financial planning and education. This issue leads with an article by Cowen, Blair and Taylor (2011) who examine, using a detailed case study, the educational technique of scaffolding to enhance the teaching and learning experiences of both staff and students in the teaching of financial planning.

The second article (Yip, van Staden & Cahen 2011) explores the ethical implications of Corporate Social Responsibility (CSR) disclosures related to earnings management; and analysed to what extent this relationship is mitigated by political cost considerations or by firms' ethical predisposition.

The third article in this issue of *AABFJ* analyses specific changes in the Iranian banking industry including; liberalisation; changes in government regulation; and, technological advances for a ten-year period. The authors are able to make policy recommendations in relation to the efficiency and productivity of the industry (Arjomandi, Valadkhani & Harvie 2011).

Steen and Welch (2011) explore the difficulties of applying metrics to measure changes in intellectual capital in the form of enhancements to human resources arising from international staff transfers.

The final four pieces (two full articles and two shorter pieces) concern EMEs (Emerging Market Economies) including the 'reality' of corporate governance in Jordan and financial markets in China. Shanikat and Abbadi (2011) examine the mechanism of assessing corporate governance in Jordan using the major corporate governance principles issued by the OECD, interviews with key employees and reviews of legislation. Ruan, Tian and Ma (2011) investigate the effects of managerial ownership on firm value in a Chinese context and introduce capital structure as an intermediate variable between managerial ownership and corporate value. The research note by An, Davey and Eggleton (2011) examines the effects of industry type, firm size and corporate performance on intellectual capital (IC) disclosure among Chinese (mainland) companies.

Kazi (2011) provides a technical note discussing the area of capital flows in EMEs.

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<sup>a</sup> University of Wollongong, Australia. \* [csmark@uow.edu.au](mailto:csmark@uow.edu.au)

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