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## Editorial Volume 6 Issue 3

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### **Abstract**

This issue of AABFJ has several finance articles related to the Australian securities market. Segara, Das and Turner (2012) report results from the use of active extension strategies in the Australian equities market. Lee (2012) examines whether individual hedge funds and funds-of-hedge funds (FOHFs) exhibit risk-return trade-off patterns. Finally, Aldamen, Duncan and Khan (2012) explore the impact of corporate governance on the demand for debt in the Australian market. Pickering (2012) explores the issue of whether public (ASX listed) or partnership ownership of accounting firms is the more efficient form.

### **Keywords**

Editorial



# Editorial Volume 6 Issue 3

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This issue of AABFJ has several finance articles related to the Australian securities market. Segara, Das and Turner (2012) report results from the use of active extension strategies in the Australian equities market. Lee (2012) examines whether individual hedge funds and funds-of-hedge funds (FOHFs) exhibit risk-return trade-off patterns. Finally, Aldamen, Duncan and Khan (2012) explore the impact of corporate governance on the demand for debt in the Australian market. Pickering (2012) explores the issue of whether public (ASX listed) or partnership ownership of accounting firms is the more efficient form.

From other discipline areas, Ahmed and Alam (2012) analyse the changes in Australian local government entities resulting from International Financial Reporting Standards (IFRS) being adopted. Volkov and Laing (2012) test the decision usefulness of graphical representation of information as an alternative to other representations of information in financial statements. Finally, Rashid, De Zoysa, Lodh and Rudkin (2012) provide a response to Chowdhury (2010).

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