



Editorial Volume 7 Issue 1

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The articles published in this issue of AABFJ cover a variety of discipline areas as well as providing a contrast in methodologies for research. Wild (2013) critiques the political ideologies and practices of the New Public Management model in New Zealand and suggests as an alternative the ‘Wellbeing of Communities’ reporting and accountability framework devised for by an indigenous New Zealand Māori educational institution. Brimble, Vyvyan and Ng (2013) consider whether people holding strong religious beliefs are more likely than others to invest in socially responsible investment alternatives.

Probohudono, Tower and Rusmin (2013) consider how voluntary risk disclosures varied across South East Asian countries’ manufacturing companies during the global financial crisis. Abdullatif (2013) considers how audit firms in Jordan deal with different classes of fraud risk factors in their audit clients and which factors the auditors consider to be the most important. Naidu and Patel (2013) compare a quantitative and a qualitative model for detecting earnings management applied to two state-owned and two private entities in Fiji.

Charoenrat and Harvie (2013) examine some factors contributing to the relatively poor efficiency performance of small and medium sized Thai manufacturing enterprises. Oliveira, Rodrigues and Craig (2013) provide a technical note giving an overview of corporate risk-related disclosures in Portugal

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