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Ciorstan Smark

University of Wollongong, csmark@uow.edu.au

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Editorial Volume 8 Issue 3

Abstract

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

Keywords

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Editorial: AABFJ Volume 8, Issue 3

Ciorstan Smark¹

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.

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

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