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Editorial: AABFJ Volume 10, Issue 3, 2016

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Abstract

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The September 2016 issue of AABFJ carries articles from the areas of accounting, Finance and financial planning. Authors for this issue are from Institutions in Australia, Vietnam, India and New Zealand.

This issue of AABFJ begins with Nguyen, Gallery and Newton (2016) as they examine the influence of risk tolerance on investment decision making. They also discuss a new theoretical model more determining risk tolerance in financial planning clients and report on their results when testing this model in an Australian context. Also from the Australian context of financial planning, Sain, Rahman and Khanam (2016) examine the level of financial exclusion in Australia focussing on our Muslim community. They suggest that greater access to Islamic banking and finance could go some way towards lessening this financial exclusion. Also from the finance area, Reddy and Clinton (2016) test actual stock returns against predictions of these returns using the method of geometric Brownian motion.

On an international front, Goel (2016) suggests that India's move towards the accrual basis of accounting may be partly motivated by the usefulness of accrual accounting (compared to cash accounting) in earnings management. Passant (2016) rounds out the issue by considering the early development of English tax history which will influence a historically informed consideration of Australian tax history.

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