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2014 to 2019 in Review in the Australasian Accounting, Business and Finance Journal

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2014 to 2019 in Review in the Australasian Accounting, Business and Finance Journal

Abstract

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Keywords

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In 2014, AABFJ (Australasian Accounting, Business and Finance Journal) achieved SCOPUS recognition. In 2019, AABFJ has been recommended for a B ranking on the Draft Australian Business Dean Council Journal quality list. Looking back from 2014 to 2019, what themes have been well represented in articles published in AABFJ? For the purposes of this review, we have chosen three themes to focus on. Firstly, the influence of Women's membership on corporate boards and in financial decisions has been well represented in AABFJ articles. Secondly, CSR reporting, sometimes linked with board composition, is another strong theme. Finally, the impact of technological change on businesses and accounting is another strong theme in AABFJ articles. This issue of AABFJ represents each of these themes.

Does board gender diversity influence corporate social responsibility (CSR) reporting in Jordan? What is the role of Indian women in family investment decisions? Is there a risk of information overload in CSR (Corporate Social Responsibility) disclosures in China? Is the role of women in Indian investment decisions changing with the increased level of women working outside the home in India? What influences the level of technology use in Bangladeshi firms? These are the primary research questions addressed by the papers published in this issue of AABFJ.

Al Fadli, Sands, Jones, Beattie and Pensiero (2019) investigates whether board gender diversity influences corporate social responsibility (CSR) reporting in Jordan, where there are no gender board balance regulatory requirements. This study can be contrasted with other studies on board gender diversity issued between 2014 and 2019 in AABFJ. For example, Charumathi and Rahman (2019) investigated climate change disclosures to the Carbon Disclosure Project in India related to the number women on the relevant corporate boards. Some other gender related work related to Corporate governance published in AABFJ has been Singh, Singhanian, Shubham and Sardana (2019), Al-Rahahleh (2019) and Roudaki, Jamal and Bhuiyan (2015).

Also on the theme of CSR reporting, but this time in China, Wu and Pupovac (2019) explores the relationship between the length of Chinese CSR disclosures and their impact. Ahmad, Rashid and Gow (2017) also looked at CSR disclosures, but this time in the context of independence of corporate boards and in Malaysia. On a related issue is this issue's Charancharat and Charancharat (2019) exploring board independence and corporate performance in Thailand. Also on CSR disclosure, Bowrey and Clements (2019) looked at CSR reporting but this time from the point of view of supply chains. Dias Rodrigues and Craig (2017) studied board composition related to CSR disclosures in Portugal.

Another strong gender theme has been the role of women in financial planning and wealth management. Vyvyan, Blue and Brimble (2014), Aggarwal and Singh (2019) both touch upon this issue as does the article presented in this issue, Sharma and Kota (2019). The contribution of Indian women in family, businesses and society is today being recognized. The role of women in the family decisions is also increasing with the change in demographics as more women are now participating in economic activities. With the change in education, employment and contribution in the earnings of the family, her say in the family decisions are increasing.

On a theme of emerging technologies, Talukder (2019) explores whether the individual business leader's personal comfort with technology (their use of a mobile phone, for example) will influence the wider adoption of technology of the business. Also on the theme of the challenges of new technology, Stein Smith (2018) discussed the implications of blockchain and cryptocurrency use for auditors into the future. Talukder, Quazi and Sathye (2014) also discussed developments in technology as regards banking in Australia and Prabowo, Hamdani and Sanusi (2018) discussed social media technology's influence on the anti-corruption movement in

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Indonesia. Charumathi and Padmaja (2018) also discussed the relationship between use of technology and CSR disclosures in India.

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