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## Special Issues in the Australasian Accounting, Business and Finance Journal 2018 and 2019

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## Special Issues in the Australasian Accounting, Business and Finance Journal 2018 and 2019

### Abstract

Does a long Audit relationship lead to less objective auditing? Does how we use words or numbers influence the perception of risk taken from our accounting reports by users of those reports? In the mould (mold) industry in Portugal, does the level of export intensity influence capital structure? What sort of Special Issues does AABFJ choose to publish? These questions are amongst those discussed in this issue of the Australasian Accounting, Business and Finance Journal.

### Keywords

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



## **Special Issues in the Australasian Accounting, Business and Finance Journal 2018 and 2019**

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Does a long Audit relationship lead to less objective auditing? Does how we use words or numbers influence the perception of risk taken from our accounting reports by users of those reports? In the mould (mold) industry in Portugal, does the level of export intensity influence capital structure? What sort of Special Issues does AABFJ choose to publish? These questions are amongst those discussed in this issue of the Australasian Accounting, Business and Finance Journal.

In this issue of AABFJ, Buntara and Adhariani (2019) deal with auditor rotation in Indonesia and the lens of the comfort perspective as it relates to auditor rotation. Also relevant to auditing, Zhang, De Zoysa and Cortese (2019) deals with issues arising from whether uncertainty is best expressed in numerical or linguistic terms and how the diversity in perception of risk may be reduced so that financial statements can be used (and understood) more consistently. Hashim, Ahmed and Huey (2019) have examined board diversity beyond just gender and its relation to earnings quality.

Pecking order and trade-off theory are used by Lisboa (2019) to explain capital structure decisions made by Portuguese mould manufacturers. Aspects of the fraud triangle and other methods are used to consider detecting fraud in Indonesian companies by Fitri, Syukur and Justisa (2019). Wattankul et al. (2019) contribute to the issue with a technical note of relevance to Thailand's policymakers in terms of Thai export policy. Alabdullah (2019) rounds out the issue by examining management accounting techniques used in Jordanian service companies.

As Editors, we have been asked how we decide which special issues to proceed with in AABFJ. To answer this, we refer to the 2018 and 2019 special issues that were chosen by AABFJ. The 2019 special issue was Women in Business In India. As a journal which tries to balance articles from developing countries and developed countries, and qualitative and quantitative articles. Indian women have made enormous contributions in many fields of endeavour. In terms of workplace equality, they face many challenges as do women from many countries. That is worthy of a special issue. Again, diversity and the importance of the topics are of key importance, now onto the specifics of the articles selected for our special issue in 2019 and 2018.

In the Women in Business in India special issue, some of the articles were based on board composition (Singh, Singhania, Shubham & Sardana, 2019; Charumathi, & Rahman, 2019). Other articles were more diverse and focussed on social empowerment for women involved in a self-help credit program (Kapoor, 2019) and on Indian women's role in financial planning (Aggarwal & Singh, 2019). This latter topic was also raised in Sharma and Kota (2019).

The very real challenges faced by Indian businesswomen and other female employees were explored in Srivastava and Cheema (2019) as was the potential to lessen these challenges. Some overlap in terms of challenges for women in India was relayed in Khatrar (2019) in the context of

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Indian women in Medicine and the very important role that they have played in terms of not only the profession but its accessibility and relevance to women.

The 2018 special issue, 'The Impact of Regulations and Technology on the Business Environment in India' related to some of our key trends of interest, changes in technology and regulation. The context of the conference from which the 2018 special issue articles were selected is given in Kota (2018). On the technology front, Sharma, Kanojia, and Gupta (2018) analyses shareholder and company secretary reactions to a change in the Indian Companies Act to allow electronic voting at AGMs. Charumathi and Padmaja (2018) explore the relationship between advances in technology and CSR disclosures of Maharatna companies in India. Aspects of technological innovation are also raised in Goel and Singh (2018). Themes of changes in regulation are also strong in this article

The changes in technology in India are also explored in the other articles appearing in this special issue. Lawania and Kapoor (2018) investigate the interesting "Swachh Bharat Abhiyan (SBA)" legislation which encourages corporates and government to cooperate in programs and developments which are good for environmental sustainability. Also relating to Indian Government monetary and investment policy is Misra (2018) and Goel and Singh (2018) which evaluate the outcomes from India's 1990 economic reforms and the relation between Inflation, Money Supply and BSE (Bombay Stock Exchange) share prices respectively. Also studying an interesting reform is Anoop, Parab and Reddy (2018) evaluating the 2016 policy choice to eliminate the Rs. 500 and Rs. 1000 notes in order to lessen corruption. Varma, Singh, and Munjal (2018) looked at a 1998 change in legislation changing share buybacks and the influence of this change (particularly post 2004) on Indian corporate structure and takeover activity. Finally, Murthy and Gambhir (2018) explored the pollution haven hypothesis (PHH) as it relates to India.

We hope that this review has given readers and potential future special issue guest editors some insight into AABFJ special issues. Next year, in 2020, special issues in the area of the environment and of Asian business are scheduled. Again, the articles are selected with an eye to diversity and the importance of the questions explored.

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