



Editorial Volume 14 Issue 5

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This issue of AABFJ brings together five articles from a variety of accounting and finance backgrounds. Some housekeeping matters are also covered towards the end of this Editorial. From finance, Al-Dmour, Zaiden and Abdulrahman (2020) investigates whether foreign institutional investors respond to target price revisions. Franceschetti (2020) examines earnings management at times of financial crisis. Accounting articles are also front and centre in this issue.

Bhattacharya and Mittal (2020) look at aspects of the Acquired Needs Theory as they play out in the responses of people working at home during the COVID 19 pandemic. From auditing, Nehme, Michael, and Haslam (2020) analyse different factors potentially involved in influencing the size of audit fees. Board of Directors' characteristics are found to have a significant relation to audit fees. Economics is also represented in this issue.

Ece and Sayılğan (2020) investigate the possible links between economic factors and financial distress in Turkey. Some AABFJ housekeeping issues are also discussed in this Editorial.

Editorials in the recent past of AABFJ have discussed such issues as innovation (Damayanti, Smark & and Mir, 2020), the importance of the environment and sustainability (de Silva Lokuwaduge, Smark & Mir, 2019; Smark & Mir, 2019) as well as social responsibility (Mir & Smark, 2019). In light of keeping our journal practices in line with the tenor of the articles that we publish and support, we would like to suggest that we no longer print paper copies of any journal other than those required by the Australian repositories and Authors whose institutions require a hard copy of AABFJ as evidence of publication. The idea of this is to respect the environment and behave in a responsible way given the financial strictures of COVID 19. Nonetheless, we will provide printed copies to Authors on request.

Another issue that is being considered in AABFJ is whether to open an accounting and finance history stream. The idea being debated is to set aside one issue per year to publish history related articles from the fields of accounting, economics, Finance, Financial planning and banking. Your feedback on this idea will be appreciated. Please send your feedback to AABFJournal@gmail.com.

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