



## Editorial Volume 16 Issue 3

Ciorstan Smark<sup>1</sup> and Monir Mir<sup>2</sup>

This issue of the Australasian Accounting Business and Finance Journal encompasses a range of articles from accounting and finance. From accounting-related studies, Meredith, Baxter and Anwar (2022) investigate whether the creativity levels of individual accountants and perceptions of their creativity varied across different hierarchical levels and service areas in regional accounting firms using a survey instrument. Implications for organisational culture within regional accounting firms are drawn from this study. O’Shea, Bowyer, and Ghalayini (2022) look at the debate on the future of accounting work. The authors suggest that students focus on their skills in interpreting data and point out that employers seek graduates with highly developed soft skills. The research findings have implications for accounting curriculum development.

From finance, Ado, Rashid, Mustapha, and Ademola (2022) studied the relationship between audit quality and creative accounting strategy evidence from Nigerian Public Listed companies. Their findings suggest that there is a relationship between audit independence and creative accounting strategies. The authors suggest policy reforms in the Nigerian audit market so as to mitigate these effects. Finally, Nanayakkara and Colombage (2022) examine the effect of the degree of compliance with the Green Bond Principles (GBP) on investor demand for green bonds. The authors find no evidence that macroeconomic factors influenced Green Bond investments.

In an audit-related study in this issue, Taherinia, Abdi, and Dormishi (2022) investigated how market uncertainty and government ownership are associated with tax avoidance and corporate auditors’ opinions. Companies listed on the Tehran stock exchange involving government ownership are found to (on average) increase tax avoidance. Policy implications for this are drawn out by the authors.

In other, more diverse articles published in this issue, McGregor (2022) examines theories of delinquency and uses Henry and Eaton’s six degrees of deviance approach to conceptualising the effect of these theories. This article offers potential insights into consumer reactions based on these theories of delinquency. Sharma and Rastogi (2022) focus on the voluntary disclosure (VD) practices of Microfinance Institutions in India. The findings suggest a negative association between VD and efficiency. Policy implications are suggested as a result of this study. Natoli, McDowall, Wei and Jackling (2022) examine the learning approaches across two

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<sup>1</sup> University of Wollongong, Australia

<sup>2</sup> University of Canberra, Australia

countries and three accounting student cohorts and consider whether teaching strategies and approaches should reflect these cohort learning styles.

Rounding out this issue in the broad area of fraud prevention, Wahab, Rahin, and Mustapha (2022) propose a conceptual framework to conceptualise the relationship between corporate Social responsibility and tax avoidance. Finally, Nanayakkara, and Colombage (2022) examine the influence of traditional cultural values on fraud prevention in Balinese villages.

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