



Editorial Volume 15 Issue 3

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This issue of AABFJ brings together a range of articles from a variety of disciplines. From Accounting, Curran and Yapa (2021) look at the development of the taxation profession in Australia. They make interesting policy suggestions and recommend the establishment of a Tax Practitioners Board. Also related to accounting, Dasgupta (2021) studies the impact of individual corporate governance mechanisms in the ‘paradoxical’ risk-return association for Indian firms.

During a time of uncertainty Munoz, Todres and Rook (2021) look at organisational response to uncertainty and suggest the adoption of an antifragility strategy. Also, from the perspective of business, Wasiuzzaman (2021) presents a study based on the determinants of price and non-price terms of bank loans made to Malaysian SMEs and the factors that appear to influence these terms. Also related to emerging markets, Dasgupta and Singh (2021) analyse the drivers of firm risk and managerial risk-taking in India.

Kangwa, Mwale and Shaikh (2021) present an interesting emerging markets study on the ability of Generation Z in Zambia to access digital finance and the implications of this. In an economic study, Wattankul, Nonthapot and Watchalaanun (2021) explore the factors influencing the competitiveness of the Thai processed pineapple export market.

In the area of most downloaded articles from AABFJ in the past few months, articles related to COVID-19 are downloading strongly. Gurbaxani and Gupte (2021) and Mittal and Sharma (2021) as well as Vinod and Sharma (2021) and Kuknor and Bhattacharya (2021) all appearing in the Most Popular Papers list for AABFJ. These papers have a geographical base in India.

Papers with a more diverse geographical and topic coverage are also downloading well. Finance is represented in the Most Popular Papers list with Reddy and Clinton (2016) and Buallay, Hamdan and Zureigat. A teaching study on finance, Hsing and Powell (2012) has also been amongst our top downloading articles since 2012. From Accounting and Financial Planning, Alam, Hassan, Bowyer and Reaz (2020) and Dewi, Febrian, Effendi and Anwar (2020) round out the Most Popular Papers list for AABFJ in the past three months.

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