



AABFJ Moving Towards History Papers

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This issue of AABFJ brings together six articles. Two of these articles are from a Forensic Accounting area. Articles from Finance include two studies from Asian markets. From Accounting, we have a discussion on audit reports in Australia and a reflection close to most of our hearts about the challenges of teaching Accounting During the Coved-19 pandemic.

Prabowo (2021) discusses a new development in undergraduate forensic accounting programs in Indonesia. This article will be of interest to forensic accounting educators and program directors internationally. Fargher (2021) looks at the topic of "control" over assets from an Australian Family Law perspective. This article will be of interest to those involved in family law disputes.

In the area of Emerging Markets, Paisarn, Chancharat and Chancharat (2021) investigate trading behaviour amongst Thai retail investors for investor bias. DasGupta and Singh (2021) examine firm risk and managerial risk-taking in the context of India.

Related to Accounting, Deng, Bowrey and Jones (2021) explore the impact of a change in regulations affecting audit reports in Australia using Archer (1995) 's morphogenetic approach. Finally, Djajadikerta et al. (2021) present the Coved-19 teaching experiences of Accounting Academics in Australia, Malaysia and Indonesia.

On housekeeping matters, we have received several positive responses to our suggestion floated in Smark and Mir (2020) of having a more prominent history stream of accounting, finance and economic history articles to AABFJ. If you are interested in reviewing history articles for AABFJ, please email your CV to AABFJournal@gmail.com. History papers have been published in AABFJ for many years. For example, in taxation history, Passant (2016; 2017; 2018); Bisman (2007) and Ryan (2014) in Accounting. We look forward to adding to our history stream.

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