



# Editorial Volume 6 Issue 2

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This issue of AABFJ has several finance articles from a New Zealand context. Koerniadi and Tourani-Rad (2012) examine board independence and firm value. Goslin, Chai and Gunasekarage (2012) consider whether financial statement information can be used to earn abnormal returns. Finally, Yahanpath and Koh (2012) look at bond covenants and the extent to which they offer protection to bondholders.

On the accounting side, Faisal, Tower and Rusmin (2012) examine corporate sustainability disclosures in a global context. Also on a disclosure theme, Harun and Kamase (2012) use an institutional framework to examine a change in local government reporting in Indonesia. Lam, James and Leung (2012) offer a personal reflection on the transformative potential of education. In a brief technical note, Iskra (2012) considers how well current default superannuation investment strategies meet the needs of people nearing retirement.

## References

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