

Editorial Volume 16 Issue 6

Ciorstan Smark¹ and Monir Mir²

This issue of AABFJ incorporates studies from a variety of geographic areas. Articles from Indonesia, Australia, India and Iraq are represented in this final issue for 2022.

From Indonesia, Fauziah, Probohudono and Setiwan (2022) analyzed the relationship between board gender diversity and dividend payments. Adhariani (2022) addresses the Ethics of Care in the relationship between enterprise risk management and earnings volatility.

From Australia, there are three studies in this issue, Arjunan (2022) suggests a new method of estimating NPV and IRR based on a company's capital amortization schedule. Bhattacharyya and Kumar (2022) explore the relationship between SMEs' CSR in manufacturing and service industries and SMEs' value and finance access. Finally, incorporating both India and Australia, Dasgupta and Dhochak (2022) have conducted a cross-country study of the progenitors of firms' search behaviour.

Continuing this issues' Indian content, Sedighi and Fereydoon (2022) outline the possible potential of Adaptive Neuro-Fuzzy Inference System (ANFIS), Particle Swarm Optimization (PSO) and Genetic Algorithm (GA) in predicting stock price movements on the Bombay Stock Exchange. Further, Girijan and Ramachandran (2022) explore aspects of double bottom-line commitments (balancing financial and social performance) in the Indian microfinance sector.

From Iraq, Azeez, DongPing and Mahmood (2022) study the relationship between asymmetric cost behaviour and competitive price using external competition as well as internal factors using a cost stickiness model to better understand managers' price decisions.

For those readers taking a break over December and/or January, we wish you a safe, refreshing and joyful time.

¹ University of Wollongong, Australia

² University of Canberra, Australia

References

Adhariani, Desi, Enterprise Risk Management and Earnings Volatility: Investigating the Role of Care Ethics, *Australasian Accounting, Business and Finance Journal*, 16(6), 2022, 86-105. doi:10.14453/aabfj.v16i6.06

Arjunan, Kannapiran, A New Method to Estimate NPV and IRR from the Capital Amortization Schedule and the Advantages of the New Method, *Australasian Accounting, Business and Finance Journal*, 16(6), 2022, 23-44. doi:10.14453/aabfj.v16i6.03

Azeez, Karrar Abdulelah; DongPing, Han; and Mahmood, Marwah, Competitive Prices and Asymmetric Cost Behavior for Iraqi Firms: Capacity Utilization as a Moderator, *Australasian Accounting, Business and Finance Journal*, 16(6), 2022, 146-163. doi:10.14453/aabfj.v16i6.09

Bhattacharyya, Asit and Kumar, Amit, Corporate Social Responsibility and SME Value Creation, *Australasian Accounting, Business and Finance Journal*, 16(6), 2022, 45-69. doi:10.14453/aabfj.v16i6.04

Dasgupta, Ranjan and Dhochak, Monika, Progenitors of Firm's Search Behaviour: A Country Comparison of Australia vs. India, *Australasian Accounting, Business and Finance Journal*, 16(6), 2022, 120-145. doi:10.14453/aabfj.v16i6.08

Fauziah, Eldinar Isty; Probohudono, Agung Nur; and Setiawan, Doddy, The Effect of Board Gender Diversity on Dividend Payments: Evidence from Indonesia, *Australasian Accounting*, *Business and Finance Journal*, 16(6), 2022, 3-22. doi:<u>10.14453/aabfj.v16i6.02</u>

Girijan, Susmitha and Ramachandran, Remya, Analysis of the Double Bottom Line Performance of Microfinance Institutions in India and the Need for Regulation in the Indian MFI Sector, *Australasian Accounting, Business and Finance Journal*, 16(6), 2022, 106-119. doi:10.14453/aabfj.v16i6.07

Sedighi, Mojtaba and Rahnamay Roodposhti, Fereydoon, Designing a Novel Model for Stock Price Prediction Using an Integrated Multi-Stage Structure: The Case of the Bombay Stock Exchange, *Australasian Accounting, Business and Finance Journal*, 16(6), 2022, 63-79. doi:<u>10.14453/aabfj.v16i6.05</u>