



Editorial Volume 16 Issue 4

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This issue of AABFJ brings together articles from a diverse range of countries. Australia, Asia, Europe, and North America are represented in this issue. Just some brief administrative comment, as a bit of an experiment, we have decided to include the key words of our articles in the abstract to (hopefully) improve the discoverability of AABFJ articles. Also, readers may have noted that AABFJ is closed to new submissions for quite long periods of time. Is related to being a not for profit academic enterprise with no budget and the extra strain and time constraints that Covid has placed on already time poor reviewers. We move as fast as we can, but the review and publication process of academic articles is slow.

From Australia, Wells and Moyeen (2022) contrast the legal framework faced by Australian and Bangladeshi Independent Directors. Recommendations for increased independent training opportunities for independent directors are made. Further, Gholami, Sands, and Shams (2022) examine corporate environmental, social and governance (ESG) performance and explore the financial implications of higher ESG disclosure in Australia.

From Asia, Bhattacharjee and De (2022) examine the market efficiency in India of reactions to corporate news. This issue also carries several articles from Indonesia, which is one of the major readership countries for AABFJ. Tjandrasa and Dewi (2022) investigate the effect of an aspect of the Indonesian CCI (Consumer Confidence Index) on the state of the Indonesian economy. A new method to evaluate CCI is suggested. Rizani, Syam, Yafiz; and Lisandri (2022) investigate the effect of corporate governance on financial performance once earnings management in Indonesia. The key finding is that good corporate governance can act to avoid agency conflicts and enhance the reliability of company performance valuations. Finally, from Asia, Sudarma, and Kumalawati (2022) considered differences in audit considerations between certified and non-certified auditors in Indonesia.

From Europe, there are two articles in this issue. Reddy, Mirza, and Yahanpath (2022) look at the capital structure of small and medium firms in Europe during the sovereign debt crisis 2006 to 2013. This study found improved economic performance and resilience in firms in those countries which had superior institutional factors. Further, Vignini (2022) focuses on the

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Bulgarian accounting system and traces changes in socio-economic, cultural traditions and the status of accountants, to this system.

From North America, Fernández Fernández (2022) analyses how different channels of instability feed through commercial versus the shadow banking sectors in the United States of America (USA). An exploration of risk indicators for the shadow banking sector in the USA is suggested and explored.

We wish our readers, authors and reviewers all the best until our next issue.

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