

Welcome to issue 3 of volume 29, published in 2016, of the *Accounting Research Journal*. During 2016, the *Journal* has expanded its editorial team, and I would like to take this opportunity to introduce and thank my new Associate Editor team for 2016 for agreeing to take up the challenge of meeting the growing demands of the *Accounting Research Journal*:

- *Dr Jacqueline Birt, PhD (ANU), MBus, Bed, BBus, CPA (University of Queensland, Australia)*: Dr Jac Birt is an Associate Professor of Accounting at UQ Business School, The University of Queensland, Australia. Her research interests include financial accounting, the role of accounting in climate change and accounting education. Jac has published in a wide range of business and education journals, including *Journal of Business Ethics*, *Sport management Review*, *Accounting in Europe*, *International Journal of Pedagogies and Learning* and *Accounting & Finance*. Her research has been awarded the Peter Brownell best paper award in the last-named journal.
- *Dr Jacquelyn Humphrey, PhD (UQ), Grad Cert Higher Ed (ANU), Graduate Diploma in Bible and Ministry (Australian College of Theology), BCom (Hons) (UQ) (University of Queensland, Australia)*: Dr Jacquelyn Humphrey is a Senior Lecturer in Finance at UQ Business School, The University of Queensland, Australia. Jacquelyn's main research interest is in responsible investment/corporate responsibility. Her secondary research area is funds management. Jacquelyn has published in well-regarded journals: *Journal of Corporate Finance*, *Journal of Banking and Finance*, *Journal of Business Ethics*, *Abacus*, *Accounting and Finance* and *Australian Journal of Management*.
- *Dr Reza Monem, PhD (UQ), MAS (Illinois), FCPA, CA (Griffith University, Australia)*: Dr Reza Monem is an Associate Professor of Accounting at the Griffith Business School, Griffith University, Australia. His research interests include corporate governance, gender diversity, executive pay, financial reporting quality and International Financial Reporting Standards (IFRS) adoption. He has widely published in esteemed academic journals, including *Contemporary Accounting Research*, *Journal of Business Finance & Accounting*, *The International Journal of Accounting*, *Accounting and Finance*, *Journal of Contemporary Accounting & Economics*, *Advances in Accounting*, *Australian Accounting Review* and *Pacific Accounting Review*. He has been a member of the Editorial Review Board of *The International Journal of Accounting* for five years and a Co-Editor of *Accounting, Accountability & Performance* since 2009.
- *Dr Andrew West (Queensland University of Technology, Australia)*: Dr Andrew West is a Senior Lecturer in Accounting at the QUT Business School, Queensland University of Technology, Australia. Andrew has significant industry experience in the financial services industry in Johannesburg and London and as an external auditor with KPMG. Andrew researches in the areas of business and professional ethics and has published in leading journals, including the *Journal of Business Ethics* and *Corporate Governance: An International Review*.

This issue comprises a general issue, and the topics are a mixture of accounting, finance and education. Dr Yasean Tahat (Gulf University of Science and Technology, Kuwait) together with his co-authors from the University of Dundee, Professor David Power, Dr Theresa Dunne and Dr Suzanne Fifield, present their research entitled “The Impact of IFRS 7 on the Significance of Financial Instruments Disclosure: Evidence from Jordan”. The *Journal* takes this opportunity to publish select papers on accounting issues from emerging economies. In another IFRS paper, Dr Kerry Bodle, Dr Patricia (Patti) Cybinski and Dr Reza Monem from Griffith Business School investigate the under-explored topic of role of IFRS data in bankruptcy prediction and how IFRS reporting enhances the prediction, in “Effect of IFRS adoption on financial reporting quality: Evidence from bankruptcy prediction”.

I am particularly pleased to publish three research papers investigating aspects of the Australian capital markets, submitted by high-profile researchers. In “Evidence on why firms use different disclosure outlets: Purchased analyst research, investor presentations and Open Briefings”, Professor Andrew Ferguson (University of Technology Sydney) and his team, Dr Alexey Feigin, Dr Matthew Grosse and Dr Tom Scott (University of Auckland), investigate differences in the characteristics of firms when they purchase analyst research, hold an investor presentation or an open briefing and compare the market reaction around each disclosure event. This research in accounting is important to secure the information environment in the capital market.

Associate Professor Grantley Taylor (Curtin Business School) and his colleagues Professor Grant Richardson (University of Adelaide) and Dr Roman Lanis (University of Technology Sydney) extend their prior research on tax aggressiveness in “Women on the Board of Directors and Corporate Tax Aggressiveness in Australia: An Empirical Analysis”.

Professor Richard Heaney (University of Western Australia) presents research co-authored with Dr Md Mosharraf Hossain and Dr SzeKee Koh (Singapore Institute of Technology), “Director trading, or lack thereof, and acquiring firm performance: Evidence from Australian Mergers and Acquisitions”. Researchers at the Western Australia Business School have particular expertise in director trades, so I am pleased that Professor Heaney chose the *Accounting Research Journal* as the outlet for this manuscript.

In the final paper for this issue, Dr Rafael Paguio and Professor Beverley Jackling (Victoria University) tackled the vexing topic of teamwork skills in their article “Teamwork from accounting graduates: What do employers really expect?”. Their research clarifies what employers mean by teamwork skills and provides us with insights to the design of course syllabi and assessment schemes to foster such skills in our students. I found this article very useful, particularly the references sources from academic literature, professional bodies and practitioner materials.

The *Journal's* publisher, Emerald, promotes its Emerald Literati Awards for best published papers. Earlier in the year, I was delighted to congratulate our awarded authors.

Winner

Volume 28 number 1: Paul Andon, Clinton Free and Benjamin Scard, “Pathways to accountant fraud: Australian evidence and analysis”.

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Highly commended

Volume 28 number 2: Mark Russell, "Continuous disclosure and information asymmetry".

Volume 28 number 3: Michael Seamer and Adrian Melia, "Remunerating non-executive directors with stock options: who is ignoring the regulator?"

The awards are voted on by our Editorial Advisory Board, and I thank the members of my Board for their assistance.

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The *Journal* continues to grow in submissions, and I thank my editorial assistant Ms Elizabeth Marsland for her hard work and patience in keeping the *Journal* on track.

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