Editorial:

Dr Gregory Jones and Dr Afzalur Rashid, University of Southern Queensland, Australia

Welcome to this issue of the Australian Academy of Accounting and Finance Review (AAAFR). This journal is devoted to publishing quality research about contemporary issues in accounting and finance that have a real impact on the academic world. The journal also publishes current research from international conferences of the Australian Academy of Business Leadership around the globe.

This issue covers a diverse of topics commencing with Md. Alauddin examining the economic importance of Rural non-farm sectors in South Asia. In this first paper of the issue, the authors, taking a case study approach, investigated the determinants of rural non-farm employment and differences in farm and non-farm household quality of life.

In the second paper by Noor-E-Hasnin, Tasnim RezoanaTanim and Khan Muhammad Saqiful Alam, evaluates changes to firms’ attitudes toward corporate social responsibility activities after they receive a tangible or intangible return from those activities. Proposing that most firms do not engage in CSR primarily for the purposes of being a good corporate citizen but are motivated by the returns.

The third paper by Md. Shahnawaz Mostofa, Sonia Rezina, Md. Salim Hasan is a case study of Bangladesh private commercial banks. This paper investigates indicators of financial distress and performances using ratios and descriptive statistics.

In fourth paper also within the Bangladesh banking context, Mohammed Sohail Mustafa and Showvonick Datta investigates the total liquidity gap and the effect on profitability of six private commercial banks. The authors found relationships between the total liquidity gap and three primary profitability indicators (ratios). This research indicates that the banks studied are maintaining higher levels of liquidity as a safeguard against risk.

The final paper in this issue again takes a Bangladesh perspective with Md. Abu Sina, Md. Abdus Sabur and Md. Kamruzzaman considering the impact of micro financing for people in rural regions. It evaluates the size of the loans and considers the impact of other variables. Findings suggest that larger borrowers are positively impacted.