Editorial:
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Welcome to this issue of the Australian Academy of Accounting and Finance Review (AAAFR). It is very exciting to let the audience of this journal know that, this journal has just stepped towards the second year of its publication.

This issue covers a diverse of topics commencing with Semih Buyukipekci and Birgul Gok (2016) evaluating the zero-gravity tourism sector in terms of economic dynamics and cost data. The authors concluded that space industry there is substantial demand for space tourism.

In the second paper, Asif Mahbub Karim, Junaid M Shaikh, Oo Yu Hock and Md. Rafiqul Islam (2016) present the creative accounting, techniques of application by doing a case study among auditors and accountants of listed companies in Bangladesh. Their findings show that at least some evidence of expense assetization is present and there is a gap in the perception between the auditors and accountants regarding techniques and methods of creative accounting.

In the third paper, Osman Unuvar and Mürsel Kaya and F. Atıl Bilge (2016) present the Corporate Social Responsibility (CSR) in Health Tourism within the Health Tourism sector in Turkey. They present how health sector in Turkey participate on corporate social responsibility (CSR) awareness.

In the fourth paper, Sandhiya Roy (2016) presents the significance of business ethics as a competency requirement in Fiji’s accountancy profession. The recommendation from this study is that core business ethics course should form part of the undergraduate business program instead of a generic one. Continuous training sessions are required for the practicing accountants where the initiative should come from the accountancy profession and the significance of this competency should be reflected in the advertisements.

In the final paper, Ratna Anggraini, Lusi Oktaviani and Yunika (2016) present the government internal control system, debt financing and legislature size on accountability of social assistance. The findings of their research show that, legislature size has significant negative influence on accountability of social aid. Government internal control system measures, whether Government Internal Control System elements exist in the financial reports or
not and Debt Financing measures that debt to equity ratio (DER) has no significant influence to Accountability of Social Aid