Editorial

Afzalur Rashid and Gregory Jones
University of Southern Queensland, Australia

Welcome to this issue of the Australian Academy of Accounting and Finance Review. This issue covers a diverse of topics commencing with Ananda (2017) presents the entrepreneurial little tradition by considering urban bottom line business of Sri Lanka. The paper presents some particular conceptual areas as key identities of the bottom line entrepreneurship in terms of the risk-taking personality, hedging norms and values, and informal networking that are significant among them. The paper suggests that, though the risk-taking personality has been described as a basic quality of a mainstream entrepreneur, the same characteristics could also be seen among the bottom liners’ decision-making ability that deals with the debtor economy.

In the second paper, Kabir and Sobhani (2017) present the risk disclosure by banks in Bangladesh. The study finds that the information disclosure in different areas of risk is not unsatisfactory. Most of the banks’ risk disclosure ranges from 11 to 25 out of total score of 43. The quality of risk reporting is also poor.

In the third paper, Kumar and Rao (2017) present the causality, shocks, and risk-return trade–off in multifactor asset pricing models. The study finds that market premium in Granger causing the returns of double sorted portfolios and momentum portfolios at 12 lags. The perseverance of shocks of double sorted portfolios and momentum portfolios are short lived. Risk-return trade–off is also preserved only in 30% portfolios of the test assets.

In the fourth paper, Marios et al. (2017) present a proposed supporting mechanism, under the name “AITHIKOS” for social entrepreneurship in mountainous areas of Greece. The project involves the development and implementation of a participatory methodology that requires the involvement of the beneficiary populations and the potential users of the infrastructure and services that the project will provide.

In the final paper, Nzonzo (2017) presents a discourse analysis of the exogenous and endogenous drivers of employee well-being in South Africa. The findings reveal that the organizational setting (source of exogenous drivers) has direct implication on employees’ physical, psychological, and behavioral consequences; the employee setting (source of endogenous drivers) plays a role in determining the extent to which an employee will display indicators of high or low levels of health and well-being in the workplace.