

---

## Editorial

---

### Michael K. Fung

School of Accounting and Finance,  
Hong Kong Polytechnic University,  
Hung Hom, Kowloon, Hong Kong  
Email: afmikef@polyu.edu.hk

**Biographical notes:** Michael K. Fung is currently an Associate Professor of Economics at the School of Accounting and Finance, Hong Kong Polytechnic University. His research interest is interdisciplinary, including financial economics, economics of innovation, accounting and operation research.

---

The papers published in this IJMEF special issue have been presented at the *SIBR-RDINRRU 2014 Conference on Interdisciplinary Business and Economic Research*, which was held on 27–28 September, 2014, at the Kimberley Hotel, Hong Kong. The conference was jointly organised by The Society of Interdisciplinary Business Research and Research & Development Institute of Nakhon Ratchasima Rajabhat University. The conference theme was “*The Interdisciplinary Approach to Research, Practice and Learning*”.

The papers appearing in this special issue were peer reviewed following the procedure outlined as follows. The guest editors initially evaluated all manuscripts nominated for the special issues. Papers rejected at this stage were outside the aims and scope of the journal or were insufficiently original. Papers that met the minimum criteria were forwarded to an expert for further review. This special issue employed double blind reviewing, where both the referee and author(s) remained anonymous throughout the process. As a result of this reviewing process, eight papers were accepted for publication in this special issue.

This IJMEF special issue strives to stimulate cross-disciplinary interest in contemporary issues related to corporate governance. Specifically, Rahmawati et al. investigated the effects of earnings management with special items on investment decisions. Based on a sample of 386 firms listed in Bursa Malaysia, Syaiful Baharee Jaafar et al. studied the relationship between the board of directors and remuneration as moderated by the remuneration committee. Edy Supriyono et al. examined the effects of corporate governance on corporate social disclosure (CSD) in South East Asian companies. Taking another direction, Lia Uzliawati and Kartika Djati attempt to reveal the impact of corporate governance structure on firm value with intellectual capital disclosure as an mediating variable. Using a new index, Siwapong Dheera-aumpon re-visited the relationship between shareholder protection and bank corruption. Moreover, Liu Tingli and Shi Qianqian investigated the impact of shareholders’ relationship, active shareholder and earnings quality. In addition, Iwan Setiadi et al. studied the market reaction of income-smoothing and non-income-smoothing companies.

Finally, Angrita Denziana's findings suggest that internal controlling and supervision by audit committee and internal auditor are ineffective in conducting monitoring and evaluating on financial reporting quality.