
Editorial

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Biographical notes: Mike Fung is currently an Associate Professor of Economics at the School of Accounting and Finance, Hong Kong Polytechnic University. His interdisciplinary research interests span over economics, finance, accounting, and operation research.

The papers published in this IJTGM special issue were presented at the *SIBR 2019 Tokyo Conference on Interdisciplinary Business and Economic Research*, which was held on January 10–11, 2019 in Tokyo, Japan. The conference was organised by The Society of Interdisciplinary Business Research.

The papers appearing in this special issue were peer reviewed following the procedure outlined as follows. The guest editor 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 at least two experts for further review. This special issue employed double blind reviewing, where both the referees and author(s) remained anonymous throughout the process.

This IJTGM special issue strives to stimulate cross-disciplinary interest in Financial and Operational Strategies in Local and Global Markets. The emergence and development of the following interdisciplinary business and economic issues is well celebrated throughout this thematic issue.

Several papers in this special issue address the issue of human resources and development strategies at both the local and international levels. Specifically, using a sample of South Korean firms, Hwang et al. found that a firm's non-audit fees are associated with human resource investments in internal accounting control system. From another perspective, Kim and Lee compared the vocational education and training in South Korea with those in several European countries, which yields useful policy implications for South Korea. In the Philippines, Paulino et al. attempted to find out how economic factors and decision-making process affect the choice of international academic destination, which has implication on international human resources development. Turning to Indonesia, Yusriana et al.'s findings suggest that human capital is crucial for productivity and income growth, which is a key to reducing poverty in a developing country. Also in Indonesia, from a knowledge sharing perspective, Muhandi et al. argued that sharing economy enhances the population's knowledge and skills that reduces poverty. In addition, Maulina et al.'s empirical analysis reveals that women

entrepreneurial orientation is a crucial determinant for women entrepreneurs' access to financial supports, which is particularly important during an economic downturn when additional pressures are placed on household finance.

This special issue also includes several papers on strategies of public finance and government budget. First, Limteerakul's study reveals that income inequality in Thailand is closely related to income composition (e.g., labour incomes vs. capital incomes) and tax policies. Ram'dhan et al. conducted an ambiguity-conflict analysis on the implementation of accrual accounting by the Indonesian government, providing a useful experience in government budgeting for developing countries. Moreover, Nguyen et al.'s study in Vietnam suggests multi-dimensional relationships between transparency, public sector performance, citizen trust, and social equity. Their findings are useful not only to the public sector but also to the private sector human resources management. In addition, Manita and Khoirunurrofik compared Indonesia's underground economy with that of Russia, which supports the strengthening law enforcement to increase tax revenues.

The rest of this special issue cover financial and marketing strategies at the firm and market levels. Chaengkham and Wianwivat's autoregressive distributed lag model empirically shows that, relative to financial indicators, macroeconomic indicators have a stronger long-run relationship with the Thailand stock market. Firli and Dalihah found that financial literacy and financial attitude significantly influence personal financial management, while the impact of parental incomes is insignificant. Finally, Chan and Raharja identified personal and psychological factors that affect consumer decisions in a creative industry, guiding the marketing strategies for creative businesses.