
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 Hong Kong Conference on Interdisciplinary Business and Economic Research, which was held on September 28–29, 2019 in Hong Kong. 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 market competition and structural change in international trade and finance from a strategic perspective. 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 issues of competition and financial strategies at both the local and international levels. Specifically, by investigating a sample of acquisition activities in Asia, Kurniawan and Wardhani found a relationship between cross-border acquisition and transferring pricing in tax-haven countries. Using a sample of developing countries, Fedorova et al. conducted a comparative analysis on the factors influencing job satisfaction and found that anxiety and uncertainty tend to be major determinants. Moreover, applying a class of autoregressive distributed lag models, Muzindutsi et al. found that different mining subsectors (i.e., gold, diamond, coal, etc.) responded differently country risks in South Africa, which suggest an opportunity for investment diversification. Similarly, applying GARCH models, Vengesai et al.'s findings suggest that country risks affect the relationship between the gold price and gold mining stock price in South Africa. In addition, Susan's study reveals that capital structure, asset structure, and corporate governance simultaneously influence financial performance, implying that improving the corporate governance alone is insufficient for

improving a firm's performance. Furthermore, Palupi found audit quality, firm size, growth, and leverage to be significant determinants of earnings persistence.

This special issue also includes several papers on government strategies regarding trade and public finance. Applying logit and probit analyses, Chanchaoenchai and Saraithong attempted to study the public's understanding and perceptions on Thailand's trade policies and found results that inform the government's policy formulation. Also in Thailand, Kijkasiwat's findings suggest that financial inclusion increases with the adoption of electronic payment, which may have implication on cross-border electronic commerce. In Indonesia, Fauzia et al. found that government auditors are more effective than public accounting firms in auditing local governments' financial statements in terms of non-compliance findings, suggesting a need for public accounting firms to enhance their knowledge and experience in country-specific factors. In Ghana, Sun et al. conducted empirical analyses based on a theoretical model to calculate the optimal credit guarantee ratio provided by the government to SMEs aiming to support SMEs' development while minimising nonperforming loans. Moreover, Christina's survey-based study shows that tax compliance is related to tax awareness but not to tax penalties.

The rest of this special issue cover technology and marketing strategies at both the firm and market levels. Raharja and Rivani found that ICT adoption and innovation capability positively impact Indonesia's export performance, which suggest a need for more investment in digital marketing and design. Through a dyadic data analysis covering all universities in Indonesia, Anatan examined the impact of institutional pressures, including regulative, normative, and cognitive pressures, on knowledge transfer. Finally, applying the structural equation modelling approach, Ronald and Amelia found that quality, price fairness, emotions, and customer satisfaction have positive effects on repurchase intention in traditional markets.