
Editorial

Mike Fung

School of Accounting and Finance,
Hong Kong Polytechnic University,
Yuk Choi Road, 852, Hung Hom, Kowloon, Hong Kong
Email: afmikef@polyu.edu.hk

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

The papers published in this IJMEF special issue were presented at several SIBR Conferences on Interdisciplinary Business and Economic Research held in Osaka, Seoul and Tokyo in 2021–2022. 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 IJMEF special issue strives to stimulate cross-disciplinary interest in financial innovations and business analytics. The emergence and development of the following interdisciplinary business and economic issues are well celebrated throughout this thematic issue.

Using various approaches to data analytics, the possible impacts of macroeconomic policies on the financial and real estate markets are thoroughly discussed in this special issue. By formulating a Markov-switching regression model, Obalade et al. showed that small, medium, and large housing indices were affected differently by macroeconomic variables in South Africa. Based on an experimental approach, Han and Zhang found a two-way relationship between contractionary monetary policies and the real estate market in China, implying that the tightened land policy has slowed down the real estate sector. Applying the survival analysis, Khainsiri and Chancharat found a relationship between COVID-19 and stock market volatility in Thailand, which provided an opportunity for investor to make profits from an inefficient stock market. Moreover, Noveria and Fikri's findings revealed that social restriction measures during the COVID-19 pandemic negatively affected stock returns, while the government supportive policies had a positive impact.

Several papers in this special issue address the relationship between financial innovations, R&D investment, and firm performance. In China, Ding and Zhang found

that financial subsidies had a linear positive impact on the innovation and investment of new energy vehicle enterprises, and such impact was more significant for state-owned enterprises. Based on a Technology Acceptance Model, Dianty and Faturohman identified factors including trust, perceived usefulness, and brand image that affected the adoption of online lending platforms in Indonesia. Raharja et al. found that role stress positively influences the innovative behaviour of womenpreneurs. Anatan studied how knowledge ambiguity and absorptive capacity affected the university-to-industry knowledge transfer activities. Moreover, Faturohman et al. attempted to use social media data to increase the credit scoring predictability rate.

This special issue also includes several papers on new policies and practices on financial reporting and auditing. Won and Ryu examined how the audit hour regulation in South Korea affected audit efficiency. Conducting structural equation modelling, Mvunabandi et al. estimated the relationships between fraud risk management factors, preventive fraud practices, detective fraud practices, responsive fraud practices, and proactive forensic auditing techniques in NGOs in the South Africa context. Turing to Thailand, Chancharat and Kotphootorn's findings suggested that the percentages of outside directors, finance/accounting expertise in the audit committee, director meetings reduce the cost of debt. Using data from Indonesia and Malaysia, Lindrianasari et al.'s findings revealed a relationship between the Islamic Social Reporting disclosure index and market performance. Finally, Purwaningsih et al. showed that real earnings management practices and accruals did not differ between before and during the COVID-19 pandemic in Indonesia.