

Afro-Asian Journal of Finance and Accounting

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Scope of the Journal

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Finance and accounting are seen as essential components for the successful implementation of market-based development policies supporting economic liberalisation in the rapidly emerging economies in Africa, the Middle-East and Asia. AAJFA aims to foster greater discussion and research of the development of the finance and accounting disciplines in these regions. A major feature of the journal will be to emphasise the implications of this development and the effects on businesses, academics and professionals.

Topics covered include:

- Asset pricing, corporate finance, banking; market microstructure
- Behavioural and experimental finance; law and finance
- Emerging economies: finance, audit committees, corporate governance
- Islamic finance, accounting and auditing
- Equity analysis and valuation, venture capital and IPOs
- National GAAP and IASs compliance, harmonisation and strategies
- Financial measurement/disclosure, and the quality of information reported
- Accountability and social/ethical/environmental measurement/reporting
- Cultural, political, institutional impact on financial measurement/disclosure
- Accounting practices for intellectual capital and other intangible assets
- Provision of non-audit services and impairment to auditor independence
- Audit quality and auditor skills; internal control/auditing
- Management accounting, control and /use of key performance indicators
- Accounting education and professional development, accounting history
- Public sector and not-for-profit accounting



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