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This Issue of the journal presents three papers that explore various perspectives of social and behavioural concerns reflecting on the diverse spectrum of business in a global environment. These papers contribute to the pursuit of rigour, robust debate and integrity that the journal aspires to provide.

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The first paper “Attitudes, Perceptions, and Motivations of Eco-Sustainable NBA Fans” (Aday & Phelan, 2016) examined attitudes and perspectives of consumers’ environmental protection initiatives of NBA arenas. The focus of the study being on the extent eco-sustainability measures, such as recycling programs or waste reduction, affect motivation to attend events at the facility. The results identified that there was consumer concern about the eco-sustainability of arenas and that this did influence consumer behaviour.

The second paper “Manipulation of Earnings through Correction of Prior Period Errors (AASB108): An Empirical Test” (Carrol & Laing, 2016) examines the likelihood of a company reporting a prior period error under AASB 108 is involved in earnings management behaviour. The results identify CEO cash bonuses as being positively associated with prior period error corrections that reduced previously overstated earnings.

The third paper “Economic effects of conflict on the Nepali Economy: before and after 2006” (Adhikary, 2016) examines and compares the order of economic savings against dissavings during the period of conflict and gains being made in the post conflict period in Nepal. The study is conducted at two levels a macro-economic effects using the modelling approach and micro-economic effects using the case studies approach. The analysis indicates that gains were made in the post conflict situation but that these were limited owing to Nepal being in a phase of political transition.
References

