
Global Financial Dynamics: Crisis, Ethics, and Market Impacts: Insights from the June 2023 Issue

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Abstract

We are launching the June 2023 issue of the International Journal of Accounting, Business and Finance (IJABF). During the process we received extensive support from the editorial board members, section editors, technical editors, production editors and authors. Volume 2, Issue 2 of IJABF features five articles addressing contemporary issues. The authors explore meaningful research questions through empirical results, providing insights and directions for future studies. We extend our gratitude to all contributors to this issue.

Keywords: June 2023 issue; IJABF; Volume 2; Issue 2

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Editorial: IJABF Volume 2 Issue 2

At the very outset, we thank the Chief Editor for inviting us to write the Editorial for this issue. We are delighted to publish the June 2023 issue of the International Journal of Accounting, Business and Finance (IJABF). This edition consolidates studies from esteemed scholars and experts, demonstrating their dedication to shedding light on vital aspects of finance, accounting, and business. These contributions provide valuable insights into dynamic financial markets, sustainability and crises, advancing knowledge in these fields.

The first paper by Animley et al. (2023) examine the relationship between crisis accounting, ethical considerations, and financial irregularities, using data from 309 accountants analyzed with PLS-SEM. They find that crisis accounting is positively related to financial irregularities and that ethical considerations significantly moderate this relationship. The study suggests enhancing ethical standards in accounting to reduce financial irregularities during crises. The second paper by Pandey et al. (2023) found that the Turkey-Syria earthquake impacted stock markets unevenly across 53 nations. Global, European, and developed markets had negative returns on t+1 and t+4 but positive returns on t+2 and t+3, reflecting adjusted investor perceptions. Trade dependence and proximity to the earthquake negatively influenced returns, while pre-event returns predicted event-window returns. The third paper by Manmohan (2023) analyzes the impact of the first and second COVID-19 waves on the stock prices of India's metal, mining, and allied sectors from January 2020 to December 2021. Using event study methodology, the study reveals that the first wave caused a more severe short-term negative price reaction than the second wave. The Nifty50 index was more adversely affected than the metal index, and firms in the metal and allied sectors faced significant adverse price reactions during the first wave of the lockdown announcement. The second wave had a milder impact. This research enhances understanding of pandemic effects on sector-specific stocks. The fourth paper by Kumari and Jaiswal (2023) analyze 492 Scopus-indexed documents on sustainable finance, noting growth from one article in 1991 to 53 in 2024, with peak publications in 2023. They identify key authors, journals, institutions, and themes. Lastly, Bajaj

et al. (2023) reveal major volatility transmitters and receptors among APEC markets, highlighting significant COVID-19 impacts and aiding investment strategies.

These research papers highlight the dedication of scholars to enhancing our understanding of financial markets, accounting practices, and investment strategies. We are grateful to the authors for their significant contributions to our journal. We encourage our readers and fellow researchers to delve into these articles and engage in ongoing discussions on these vital topics. We hope the insights presented in this issue will spark further research and foster meaningful conversations within the academic and professional spheres.

We sincerely thank our reviewers, the editorial board, and the entire team for their essential support in bringing this issue to life. Our collective aim is to provide a platform for sharing high-quality research that advances the fields of accounting, business, and finance.

Thank you for your steadfast support and interest in the IJABF. We eagerly anticipate your feedback and contributions as we continue this exciting journey in pursuing knowledge.

In conclusion, we warmly invite our esteemed readers to maintain their invaluable support by submitting their innovative research for future issues and offering their insightful comments and feedback on this content and subsequent issues. We deeply value your continued dedication and support on this intellectual journey.

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