
Editorial

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Biographical notes: Michael K. 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 IJMEF special issue were presented at the *SIBR 2015 Conference on Interdisciplinary Business and Economic Research*, which was held on 3–4 October, 2015 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 IJMEF special issue strives to stimulate cross-disciplinary interest in trade, capital structure and currency values. Specifically, Singh studied the capital structure of automobile companies in India and found that risk, tangibility, size, liquidity and profitability are significant determinants. Along a similar vein, Kusuma Wardani and Maya Damayanti investigated the optimal capital structure of construction companies in Indonesia. Suteja et al. tried to find out the factors leading to a company's financial distress and discovered that profit margin, profitability and financial leverage are important factors. Khomsiyah and Lindrianasari's study is focused on accounting education such as challenges and opportunities. Irma and Idrus found a significant effect of corporate governance, e.g., board of directors and audit quality, on firm performance. Similarly, Zaidirina et al. found a positive effect of corporate governance, e.g., mandatory disclosure, on banks' financial performance. Also on bank performance, Mukhibad et al. were interested in the financial and social performance of Islamic banks. Paramita et al.'s study showed that, under different market conditions, mutual funds performed differently in terms of timing and selection. Sukmadilaga et al. turned their attention to the relationship between ownership concentration and firm performance in terms of productivity. Papers in this special issue also cover cross-border economic and financial issues. Solilová and Nerudová examined the 'sixth method' (for cross-border commodity transactions) as a simplified measurement for SMEs, which have implications on their

tax administrative burden. Maepa and Muzindutsi found that domestic investment is related to currency depreciation in South Africa. Finally, using European Union's experience as a reference, Aimsiranun tried to explore an effective labour mobility regime for the ASEAN Economic Community. The emergence and development of the above interdisciplinary business and economic issues is well-celebrated throughout this thematic issue.