

## EDITORIAL

*Dear readers!*

The actual volume of Corporate Ownership and Control Journal presents an heterogeneous variety of papers related to a wide range of trend topics in international research in an appreciable perspective such as new accounting rules in Italy, market power and effect on performance of Islamic banks based in the UAE, internet corporate reporting and internet of things, balance scorecard in UAE institutions, the link between culture and audit, the asset management in Tunisia, governance in the heritage management, the environmental accounting in Finland, the cross border acquisition in Japan.

This issue of the journal is composed of papers which consider many fundamental issues of corporate governance which have been described in whole by other scholars (Yeoh, P., 2007; M. Nerantzidis, J. Filos, T. Lazarides, 2012; H.H. Meier, N.C. Meier, 2013; H. Grove, M. Clouse, 2017). At the same time authors contributed to this issue of the journal approached to these fundamental issues based on the recent trends both in developed and developing countries, considering the most demanded corporate governance mechanisms such as financial reporting, auditing, etc. Auditing and financial reporting issues investigated in this issue of the journal contribute in certain way to the previous literature in this field (D'Aquila, J.M., 1998; Chiang, C. Lightbody, M., 2004; Velte, P., Stiglbauer, M., 2012). Corporate governance in banks linked to the issues of bank performance and asset management has been considered by the authors too and made a contribution to the literature in this field (Laghi, E., S. Pucci, M. Tutino, M.D. Marcantonio, 2012; Kleinow, J., & Horsch, A., 2014; Lazarides, T., 2017; Basu, R., Prasad, A., & Rodriguez, S., 2018) and went in the line with the research by Hassan, Toufiq, Shamsheer Mohamad, Mohammed Khaled I. Bader, (2009), Alharbi, A. T. (2017), Gelmini, L. (2017).

In particular, *Roberto Maglio*, *Valerio Rapone* and *Andrea Rey* face the new accounting rules on lease contract after the endorsement of IFRS 16 on November 2017 analyzing the potential impact of the new accounting rules on key financial ratios of Italian listed companies. *Bahaa Sobhi Abdelatif Awwad* test the theories of market power and its role in interpreting the performance of Islamic banks in the GCC countries. *Krayyem Al-Hajaya* and *Nedal Sawan* presents an assessment framework for Internet Corporate Reporting adoption, which enables managers to evaluate the current status of a company considering three main aspects: organization, technology, and environment. *Roberto Moro Visconti*, *Giuseppe Montesi* and *Giovanni Papiro* investigate on the links between Internet of Things and related big data as input parameters for stochastic estimates in business planning and corporate evaluation analytics. *Kaïs Lassoued* goes in deep with the use of balance scorecard tool in UAE environment for evaluating and managing the performance of their institutions. *Marc Eulerich* and *Nicole Ratzinger-Sakel* provide tests on the link between national culture and potential effect on different characteristics of the internal audit function. *Houda Ben Said* and *Rim Zouari-Hadiji* analyze an analysis of the asset-liability management in Tunisian banks in the perspective of the recent liberalization process. *Nabiela Noaman*, *Johan Christiaens*, *Hassan Ouda* and *Dina El Mehelmy* investigate on the "good governance in the heritage sector" with special attention to financial management and accountability. *Probal Dutta* face the topic of corporate environmental accounting and reporting in the context of Finland. *Robert Ings* and *Kotaro Inoue* investigate on the effect of cross-border acquisitions involving Japanese companies in a shareholder perspective.

New topics testifying the recent trends in international research underline the evolution of the world and the necessity to look at emerging problems in the society. Many of them seems to be quite linked: accounting rules, internet of things and heritage management, topics linked to accountability problem in a social perspective; use of advanced performance valuation tools in Arabic peninsula and ALM in Tunisia as topics underlying the evolving trend of specific regions closer to the mainstream research contributions on environment; and so much more could be said.

In synthesis, the articles included in the volume 15, issue 3 (2018), testify the need to be careful to the wideness in the worldwide research topics and the opportunity for an international journal to give them the attention they deserve. In this perspective, we are proud to be recognized worldwide as an international journal able to understand the need of spread a wider framework of contribution and to be chosen by a broader range of authors.

Enjoy the issue and diffuse the knowledge!

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