EDITORIAL

Dear readers!

Starting from 2018 the editorial team of the journal would like to include some changes to our editorial note. From now on, the note will also include a scholarly vision of the journal Editor how the papers published in recent issue of the journal contribute to the existing literature in the field. We hope it will enable our readers to outline the new and most challenging issues of research in corporate governance and related topics.

The recent issue of the journal Corporate Ownership and Control is devoted to the issues of board diversity, board size and performance, gender diversity, corporate social responsibility, mergers and acquisitions, firm profitability, earnings management, ownership structure, executive compensation, audit quality, accounting conservatism, business and financial risk, etc.

Hadeel Yaseen, Asma’a Al-Amarneh, Majd Iskandari examines the impact of the board diversity on firms’ corporate social responsibility (CSR) performance. Daniel Duarte and Victor Barros investigate the change in corporate tax avoidance of acquirers following M&A deals. Francesco Campisi explores the performance of luxury firms in Europe from an agency theory perspective. Umesh S. Mahtani analyses party transactions (RPTs) which occur between related companies which are commonly reported in published financial reports. Ferhanze Zaraca Boudaker examines the short- and long-term relationship between the shareholder structure (family, institutional, managerial ownership) and stock market performance of acquiring firms. Joy Elly Tulang and Dentli Ramaantlidi identifies the link between board independence, board size and BPD (regional development bank) performance for describe the corporate governance in regional development bank. Mohammad M. Alhaddab investigates the relationship between executive compensation, audit quality, and accrual and real earnings management in Jordan. Majdi El-Bannany explores the determinants of conditional accounting conservatism for banks in Egypt and the UAE over the period 2006-2013. Francesco Napoli examines problems of strategic change and innovation in Italian firms which develop cooperative relationships with other firms. Vu Quang Trinh, Huyen Thu Thi Pham, Thinh Ngoc Pham, Giang Thay Nguyen examine the effects of female leadership, at both board-level and individual-level, on the corporate value of UK FTSE100 stocks in the UK. Jordanis M. Eleftheriadou focuses on the investigation of the concept of the corporate trade-off hypothesis (CTH), which suggests that firms adjust business risk and financial leverage to obtain the desirable amount of total systematic risk.

The recent issue of the journal has several cornerstones. Thus, the issue of board of directors is a quite popular among researchers and has been investigated before (Abdullah et al., 2006; Abor et al., 2006; Velte, 2017; Abdulkader Omer Abdulsamad et al., 2018; Meyer et al., 2013; Chouabi et al., 2009; Rouf, 2016; Calza et al., 2017). At the same time this issue of the journal provides a substantial new contribution to the existing research studies by introducing female directors linked to the CSR and positive association of female directors on board with firm value. Ownership structure and firm performance is the issue of great interest of scholars worldwide too (Dahlquist et al., 2001; Jensen & Meckling, 1976; Dhaliq, 2012). In this issue of the journal the scholars research on the link between board independence, board size and BPD (regional development bank) performance for describe the corporate governance in regional development bank. Mohammad M. Alhaddab investigates the relationship between executive compensation, audit quality, and accrual and real earnings management in Jordan. Majdi El-Bannany explores the determinants of conditional accounting conservatism for banks in Egypt and the UAE over the period 2006-2013. Francesco Napoli examines problems of strategic change and innovation in Italian firms which develop cooperative relationships with other firms. Vu Quang Trinh, Huyen Thu Thi Pham, Thinh Ngoc Pham, Giang Thay Nguyen examine the effects of female leadership, at both board-level and individual-level, on the corporate value of UK FTSE100 stocks in the UK. Jordanis M. Eleftheriadou focuses on the investigation of the concept of the corporate trade-off hypothesis (CTH), which suggests that firms adjust business risk and financial leverage to obtain the desirable amount of total systematic risk.

We hope that you will enjoy reading this issue of our journal!

Professor Alexander Kostyuk, Ph.D, Editor-in-Chief, Corporate Ownership and Control journal

REFERENCES