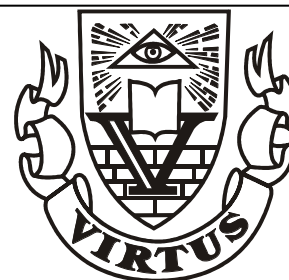


JOURNAL OF GOVERNANCE & REGULATION

VOLUME 10, ISSUE 3, 2021

CONTENTS



EDITORIAL: Corporate governance and regulation: Further evidence on the ongoing developments	4
THE IMPACT OF BOARD CHARACTERISTICS ON EARNINGS MANAGEMENT	8
<i>Mahmoud Mohamad Aleqab, Maha Mohammad Ighnaim</i>	
CORPORATE GOVERNANCE AND ORGANIZED CRIMES: COMPARATIVE ANALYTICAL STUDY OF THE LEGISLATIVE ROLE	18
<i>Tayil Mahmoud Shiyab, Mohammad Amin Alkrisheh, Alaa Y. Darawsheh</i>	
A CORPORATE GOVERNANCE AND BUSINESS ETHICS FRAMEWORK: THE CASE STUDY OF BANK SUBSIDIARIES IN AN EMERGING COUNTRY	30
<i>Ike Phaswana, Theuns Pelsier</i>	
EXPLORING THE APPLICATION OF ANALYTICAL PROCEDURES BY JORDANIAN EXTERNAL AUDITORS	44
<i>Modar Abdullatif, Aya Banna, Duha El-Sahsah, Taher Wafa</i>	
LABOUR REGULATION IN THE PUBLIC SECTOR: EMPLOYMENT RELATIONSHIP, EMPLOYMENT RELATIONS SATISFACTION AND PSYCHOLOGICAL CONTRACT	54
<i>David Isaac Ntimba, Karel Frederick Lessing, Ilze Swarts</i>	
THE IMPACT OF BUDGETARY AND POLITICAL INSTITUTIONS ON FISCAL CYCLICALITY: EVIDENCE FROM EGYPT	72
<i>Sarah El-Khishin, Mohamed Zaky</i>	
A MULTIPLIER OF E-CONSUMPTION: THE STUDY OF THE DEVELOPING ECONOMY	85
<i>Tanpat Kraiwanit</i>	
EMPOWERMENT OF EMPLOYEES IN CREATIVE ECONOMIC BUSINESS: CASE STUDY OF THE DEVELOPING ECONOMY	93
<i>Agus Utomo, Yosephine Angelina Yulia, Yenni Khristiana</i>	
SKILLS MISMATCH IN THE LABOR MARKET: THE FUTURE OF WORK FROM THE VIEWPOINT OF ENTERPRISES IN CASE OF KOSOVO	104
<i>Besime Ziberi, Donat Rexha, Kosovare Ukshini</i>	
GOVERNING HEADQUARTERS-SUBSIDIARIES RELATIONSHIP: AN AGENCY PERSPECTIVE	117
<i>Dimitris Manolopoulos, Anastasios Magoutas, Yiannis Kapnias</i>	
EARNINGS QUALITY AND THE COST OF DEBT FOR SMES UNDER SEVERE INFORMATION ASYMMETRY	128
<i>Pietro Fera, Gianmarco Salzillo</i>	
BOARD STRUCTURE AND DISCLOSURE OF INTELLECTUAL CAPITAL: AN EMPIRICAL STUDY IN AN EMERGING MARKET	140
<i>Anisa Kusumawardani, Wirasmi Wardhani, Siti Maria, Rizky Yudaruddin</i>	
BOARD CHARACTERISTICS AND FIRM PERFORMANCE: THE CASE OF JORDANIAN NON-FINANCIAL INSTITUTIONS	150
<i>Zyad Marshdeh, Mohammad W. Alomari, Mahmoud Mohamad Aleqab, Rateb Mohammad Alqatamin</i>	
THE INDIVIDUAL AND COMBINED INFLUENCE OF THE LACK OF EMPLOYEE BENEFITS, COLLECTIVE BARGAINING AND COMMUNICATION ON LABOUR UNREST	160
<i>Kusangiphila Sishi, Sanjana Brijball Parumasur, Kogielam Keerthi Archary</i>	
FACTORS AFFECTING STOCK MARKET INDEX VOLATILITY: EMPIRICAL STUDY	169
<i>Mohammed Ali Al-Rimawi, Thair Adnan Kaddumi</i>	
WOMEN ON BOARD, FIRM SIZE AND CASH HOLDING: EMPIRICAL EVIDENCE FROM THE DEVELOPING COUNTRY	177
<i>Musviyanti, Yana Ulfah, Yanzil Azizil Yudaruddin</i>	