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GLOBAL FINANCIAL CRISIS AND CREDIT RISK DISCLOSURE IN THE UAE BANKS

Magdi El-Bannany

The paper establishes a model to explain the reasons for changing the level of credit risk disclosure among the UAE Banks over the period 2006-2009. The results show that global financial crisis, foreign ownership, bank age, investment in information technology systems and bank profitability variables have a significant impact on the level of credit risk disclosure. In addition the results show that listing age has no impact on the level of credit risk disclosure.

DEVELOPMENT AND VALIDATION OF AN ORGANISATIONAL JUSTICE MEASUREMENT INSTRUMENT FOR A SOUTH AFRICAN CONTEXT 27

Ophillia Ledimo

This article investigates the development and validity of an organizational justice measuring instrument (OJMI), and determines the relationships between the different dimensions of the concept organisational justice. Data was gathered from 289 participants, employed in a public service organisation. To analyse the data the descriptive and inferential statistics used are Cronbach alpha coefficient, means, the explanatory factor analysis (EFA) and the confirmatory factor analysis (CFA). The results indicate that OJMI is a reliable and valid measure that organizations need in order to measure perceptions of fairness, and to monitor trends of fair practices.

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Brownhilder Ngek Neneh, Van Aardt Smit

The purpose of this paper was to establish the determinants of IPO survival on the JSE. Using the Kaplan-Meier test, this study established that firms less than five years prior to listing on the JSE have a significant smaller mean survival time; firms with a gross proceed less than the median have a significant shorter mean survival time; overpriced IPOs have a significant higher survival time; IPOs listed during the hot market period on the JSE have a significant smaller mean survival time and IPOs with return on asset, operating profit margin, and return on equity less than or equal to zero have a low mean survival time.



THE EFFECTS OF MOTIVATION AS A START-UP FACTOR ON BUSINESS PERFORMANCE 52

Simon Radipere

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Rhesa Theodorus Hanani, Christiana Fara Dharmastuti

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THE APPLICATION OF STATISTICAL AND/OR NON-STATISTICAL SAMPLING TECHNIQUES BY INTERNAL AUDIT FUNCTIONS IN THE SOUTH AFRICAN BANKING INDUSTRY 72

D.P. van der Nest, Louis Smidt, Dave Lubbe

The purpose of this thesis is to understand the effects of corporate governance mechanisms on the potential for bankruptcy. This study is done by utilizing the linear regression fixed effect vector decomposition model on 30 listed firms from the consumer goods sector of Indonesia Stock Exchange during the 2010-2012 periods.

CAPITAL STRUCTURE AND PROFITABILITY. A CASE OF JSE LISTED COMPANIES 81

Faith Mashavave, Kunofiwa Tsaurai

The research aims to find out the relationship between capital structure and profitability focusing on firms listed on the Johannesburg stock exchange in South Africa. Past research on this topic excluded the Johannesburg Stock Exchange listed firms. The research results will be useful to the business people in South Africa because it will be more in line with the South African economic status and thus relevant.

SUBSCRIPTION DETAILS

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