

EDITORIAL

Dear readers!

The issue of the journal is devoted to the questions of CEO gender, firm performance, central and local SOEs, economic and administrative incentives, corporate social responsibility, directors' tenure, outside directorships etc.

Siphiwa L. Baloyi and Collins C. Ngwakwe evaluate the relationship between chief executive officers' gender and firm performance. The study applied the positivist research method, which is a quantitative approach as it sought to measure the relationship between variables. Secondary Data on CEO gender, turnover, share price and net profit were collected from the archives of integrated report of 16 JSE SRI companies that had a complete disclosure of the research variables. The research concludes that gender might not necessarily affect performance, at least within the sample of companies, therefore, there should be no gender discrimination on CEO's position. This finding provides an agenda for further research to use broader sample across industry sectors to examine this relationship further, as gender is an important component of sustainable development goals.

Jinxin Zhao, Yong Wang, Pengjian Jin and Chongsheng Yang investigate the effects of financial and administrative incentives on the performance of managers in China's local state-owned enterprises and central state-owned enterprises (SOEs) respectively. The study concludes that administrative incentives are more effective on managers of central SOEs, while financial incentives are more effective on those of local SOEs. Therefore, against the current background of mixed-ownership reform, the limitations of administrative incentives should be realised. Moreover, for SOEs, the optimal incentive combination that is custom-made based on ownership type should be found.

Nurulyasmin Binti Ju Ahmad, Afzalur Rashid and Jeff Gow aim to determine the effectiveness of board meeting frequency on Corporate Social Responsibility (CSR) reporting by public listed companies on the Main Market of Bursa Malaysia. A CSR reporting index consisting of 51 items was developed based on six themes: General, Community, Environment, Human Resource, Marketplace and Other. The finding of the study is that advising tendency (frequency of board meetings) is not associated with CSR reporting. Overall this study strengthens the idea that advising tendency of the board is essential to companies in order to safeguard all stakeholders' interests. Accordingly, regulators and policymakers should be more stringent in monitoring company's conformance towards regulations. This study provides a new avenue of knowledge and contributes to the literature on the practices of the board of directors and corporate social responsibility reporting in the context of a semi-developed country.

Anas Najeeb Mosa Ghazalat, Md.Aminul Islam, Idris Bin Mohd Noor and Ayman Ahmad Abu Haija by adopting different perspectives explore whether the directors with more expertise, tenure, outside directorships become more effective in mitigating the opportunistic behaviour. A sample of 114 service and industrial firms listed in Amman Stock Exchange (ASE) from 2009-2015 were chosen for the study. Results show that the directors with financial expertise are more effective to minimise the level of earnings management practices. Conversely, the independent directors with high tenure besides the higher directors with outside directorships are engaged with a high level of earnings management practices. This implies the existence of each of the friendliness hypothesis and the busyness hypothesis in the Jordanian market. Similarly, this also explains the weakness of the board of directors in complying to their monitoring role in the emerging markets in general.