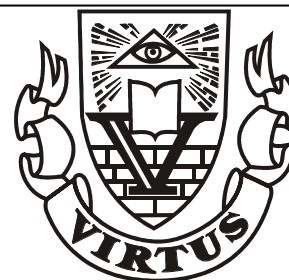


# JOURNAL OF GOVERNANCE & REGULATION

VOLUME 9, ISSUE 4, 2020

## CONTENTS



<b>EDITORIAL: New research perspectives in the field of governance and regulation</b>	<b>4</b>
<b>ENVIRONMENTAL RESPONSIBILITY PERFORMANCE, CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE, TAX AGGRESSIVENESS: DOES CORPORATE GOVERNANCE HAVE A ROLE?</b>	<b>8</b>
<i>Amrie Firmansyah, Riska Septiana Estutik</i>	
<b>DIGITIZATION OF THE EMERGING ECONOMY: AN EXPLORATORY AND EXPLANATORY CASE STUDY</b>	<b>25</b>
<i>Muhammad Mahboob Ali</i>	
<b>FISCAL DECENTRALIZATION IN JORDAN</b>	<b>37</b>
<i>Jameel Aljaloudi</i>	
<b>THE EFFECT OF LENDING POLICY ON THE PROFITABILITY OF COMMERCIAL BANKS: EVIDENCE FROM JORDAN</b>	<b>47</b>
<i>Zaid Al-hawatmah, Osama Samih Shaban</i>	
<b>STAKEHOLDER CAPITALISM STRATEGIES AND OPPORTUNITIES FOR CORPORATE GOVERNANCE</b>	<b>59</b>
<i>Hugh Grove, Mac Clouse, Tracy Xu</i>	
<b>THE FACTORS AFFECTING THE ADHERENCE OF ISLAMIC ACCOUNTING STANDARDS AAOIFI IN JORDAN</b>	<b>69</b>
<i>Mithkal Hmoud Alqaraleh, Nawaf Samah Mohammad Thuneibat, Abdalnaser Ibrahim Nour</i>	
<b>THE CONCEPT OF EMOTIONAL LABOUR WITHIN THE BOUNDARIES OF SOCIAL RESPONSIBILITY</b>	<b>76</b>
<i>Christian Rainero, Giuseppe Modarelli</i>	
<b>POST-1994 LABOUR LEGISLATIONS: AN OVERVIEW OF INFLUENCE ON EMPLOYMENT RELATIONS IN EMERGING MARKETS</b>	<b>94</b>
<i>David Isaac Ntimba, Karel Frederick Lessing, Ilze Swarts</i>	
<b>WOMEN ENTREPRENEURSHIP IN THE DEVELOPING COUNTRY: THE EFFECTS OF FINANCIAL AND DIGITAL LITERACY ON SMES' GROWTH</b>	<b>106</b>
<i>Fitriya Fauzi, Darius Antoni, Emi Suwarni</i>	
<b>BOARD OF DIRECTORS' CHARACTERISTICS AND BANK PERFORMANCE: EVIDENCE FROM THE EGYPTIAN BANKING SECTOR</b>	<b>116</b>
<i>Mohamed Hassan Abdel-Azim, Sabah Soliman</i>	
<b>THE IMPACT OF INTERNAL GOVERNANCE MECHANISMS ON FINANCIAL AND STOCK MARKET PERFORMANCE OF LISTED COMPANIES: EVIDENCE FROM AN EMERGING MARKET</b>	<b>126</b>
<i>Houcine Berbou, Oumaima Sadqi</i>	
<b>RETHINKING THE ROLE OF BUSINESS SCHOOL IN CREATING CORPORATE MANAGERS</b>	<b>139</b>
<i>Khurram Parvez Raja, Muhammad Anowar Zahid</i>	
<b>THE REGULATORY STRUCTURE AND GOVERNANCE OF FORENSIC ACCOUNTANCY IN THE EMERGING MARKET: CHALLENGES AND OPPORTUNITIES</b>	<b>149</b>
<i>Ahmad Abed Alla Alhusban, Haitham A. Haloush, Hashem Alshurafat, Jebreel Mohammad Al-Msiedeem, Ali Abdel Mahdi Massadeh, Rawan J. Alhmoud</i>	
<b>THE ROLE OF CULTURE ON THE ADOPTION OF INTERNATIONAL STANDARDS ON AUDITING IN THE DEVELOPING COUNTRIES: AN INSTITUTIONAL PERSPECTIVE</b>	<b>162</b>
<i>Ahmed Eltweri, Alessio Faccia, Luigi Pio Leonardo Cavaliere</i>	