

Welcome to the 30th volume of the *Accounting Research Journal*, signifying 30 years of scholarly publishing.

Issue 2 comprises a general issue. We continue with the “pitch paper” series. As outlined in the last editorial, the Journal offered emerging scholars the opportunity to publish their pitching research letter (PRL) in a scholarly refereed journal with the Call for Papers for Pitching Research. Emerging researchers were invited to complete a research “pitch” and write a brief discussion of their pitch according to a prescribed “letter” format. This unique opportunity is designed to provide a range of developmental objectives:

- serve as an important exercise for emerging researchers, allowing them to explain their research plans clearly and succinctly;
- allow them to publicly “stake a claim” over a specific research question; and
- offer emerging researchers a meaningful publication experience.

We are pleased to publish the next three PRLs of the series for 2017:

- (1) Dr Bronwyn McCredie, (QUT Business School), Equity Market Consequences of the Social Media Revolution: A Pitch;
- (2) Dr Searat Ali, (Griffith Business School), Women in the boardroom and their impact on default risk: A Pitch; and
- (3) Dr Yu Yu Zhang, (QUT Business School), Client Importance and Audit Quality, Office Level Evidence from the Banking Industry: A Pitch.

In terms of general papers, we present an international issue with research published by authors in Australia, India, The Netherlands, the UK and the USA:

- Professor Arnold Schneider, (Georgia Tech, USA), Is Commercial Lending Affected by Knowledge of Auditor Switches from Big 4 Firms to Regional Firms?
- Dr Lukas Loehlein, (London School of economics and Political Science – Department of Accounting, UK), Measuring the independence of audit oversight entities: A comparative empirical analysis.
- Dr Hilco van Elten, (University of Groningen, The Netherlands) Relative Performance Evaluation amongst Business Unit Level Managers.
- Dr Neerav Nagar, (IIM Ahmedabad – Finance and Accounting, India) and Associate Professor Kaustav Sen, (Pace University – Accounting, USA) Does financial distress lead to core income manipulation?
- Dr Scott Niblock, Panha Heng (Southern Cross University, Australia), Dr Elisabeth Sinnewe, (QUT Business School, Australia), A review of superannuation fund performance studies: Empirical evidence from Australia – 2000 to 2014.



Awarding excellence

From time to time, the Journal sponsors a best paper prize. This year, we sponsored a prize at the Financial Markets and Corporate Governance Conference, held in Wellington New

Zealand 20-21 April 2017. The prize was for the best paper by an Emerging Scholar, and I am pleased to announce the winner:

- Mr Hung Manh (Justin) Nguyen, PhD Candidate, RMIT, Australia, for his paper. “Carbon Risk and Firm Dividend Policy: Evidence from A Quasi-Natural Experiment”.



Vote of thanks

The Journal continues to grow in submissions, and we thank our editorial assistant Ms Elizabeth Marsland for her hard work and patience in keeping the Journal on track.

Editors

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