## ACRN JOURNAL OF FINANCE AND RISK PERSPECTIVES

ISSN 2305-7394

VOLUME 8	2019	
CONTENTS		
Editorial Global Perspectives Othmar Lehner	I	
Economic and Financial Transactions Govern Business Cycles Victor Olkhov	1	
Is Human Capital the Sixth Factor? Evidence from US Data Rahul Roy, Santhakumar Shijin	21	
Sports Sentiment and Stock Returns: The Bombay Stock Exchange Francisca M. Beer, Frank Lin	56	
Internal Control Weakness and Managerial Myopia: Evidence from SOX Section 404 Disclosures Amy E. Ji	71	
Determinants of the Real Equilibrium Exchange Rate in Albania: An Estimation Based on the Co-integration Approach Natasha Ahmetaj, Merita Bejtja	84	
Dividend Yields, Stock Returns and Reputation Eun Kang, Ryumi Kim, Sekyung Oh	95	
Abnormal accounting accrual Management by internal and external Market Discipline: The case of Tunisian banks in the context of the 'Arab Spring' Mohamed Sadok Gassouma	106	
Saving and Investment Pattern: Assessment and Prospects Deepika Dhawan, Sushil Kumar Mehta	123	
Governing Board Attributes as Profitability Influencers under Endogeneity: An Econometric Analysis in South Africa Navitha Singh Sewpersadh	133	
Corporate Social Responsibility (CSR) and Risk Taking: Evidence from Indonesia  Joni Joni, Rezki Ananda Mulia	152	
Early Stage Investing in Green SMEs: The Case of the UK Robyn Owen, Othmar Lehner, Fergus Lyon, Geraldine Brennan	163	

The Problem of Heterogeneity within Risk Weights: Does Basel IV contain the Solution?	
Christina Binder, Othmar Lehner	183
Factoring transition risks into regulatory stress-tests: The case for a standardized framework for climate stress testing and measuring impact tolerance to abrupt late and sudden economic decarbonization <i>Michael Hayne, Soline Ralite, Jakob Thomä, Daan Koopma</i>	206
Value at looking back: Towards an empirical validation of the role of reflexivity in econo-historic backtesting: Economic market prediction corrections correlate with future market performance <i>Julia M. Puaschunder</i>	223
Audit committee structure and bank stability in Vietnam Quang Khai Nguyen, Van Cuong Dang	240
The Determinants of Investment Strategy: An Empirical Assessment of Behavioural Factors in the Omani Context Gopalakrishnan Chinnasamy, Araby Madbouly Ahmed Hussein, Stephen Aro-Gordon	256
The Positive Side of Feminist Theory in Entrepreneurial Finance: Feminist Themes and Tropes in Crowdfunding for Social Change <i>Theresia Harrer</i>	275