# **Table of Contents**

Journal of Economic and Financial Sciences

ISSN: 1995-7076 (Print) | ISSN: 2312-2803 (Online)

#### Vol 14, No 1 (2021)

**Review Article** 

1

The bankruptcy prediction approach: An empirical study of comparison between the emerging market score model and bankruptcy prediction indicators approach in the Johannesburg Stock Exchange

Ronel J. Cassim, Matthys J. Swanepoel

Journal of Economic and Financial Sciences | Vol 14, No 1 | a539 | 29 January 2021

#### **Review Article**

9

Financial literacy and participation in the financial markets in Tanzania: An application of the logit regression model

Manamba Epaphra, Brenda P. Kiwia

Journal of Economic and Financial Sciences | Vol 14, No 1 | a545 | 17 March 2021

#### **Original Research**

22

Economic empowerment of women in the informal African craft industry: The case of Tembisa

Louisa D. Jokia, Elana Swanepoel, Marius Venter

Journal of Economic and Financial Sciences | Vol 14, No 1 | a578 | 07 January 2021

#### **Original Research**

32

Black tax: An international exploratory study in the South African context

Riley Carpenter, Malilimalo Phaswana

Journal of Economic and Financial Sciences | Vol 14, No 1 | a612 | 28 January 2021

#### **Original Research**

41

Viewing 'open strategy' as a viable approach to the management of strategy  $% \left( 1\right) =\left( 1\right) \left( 1\right)$ 

Geoff A. Goldman, Jonathan Kruger

Journal of Economic and Financial Sciences | Vol 14, No 1 | a579 | 28 January 2021

# **Original Research**

51

Impact of tangible book value and operating earnings on firm value variants in South Africa

Atanas Sixpence, Olufemi P. Adeyeye, Rajendra Rajaram

Journal of Economic and Financial Sciences | Vol 14, No 1 | a575 | 29 January 2021

# **Original Research**

62

Alignment of executive long-term remuneration and company key performance indicators: An exploratory study

Lize-Mari van Wyk, Nicolene Wesson

Journal of Economic and Financial Sciences | Vol 14, No 1 | a564 | 22 February 2021

#### **Original Research**

79

Factors affecting labour absorption in South Africa

Precious Mncayi, Kabelo Shuping

Journal of Economic and Financial Sciences | Vol 14, No 1 | a603 | 23 February 2021

## **Original Research**

29

An application of behavioural finance in banking: The Discovery Bank case

Liam Hyland, Avani Sebastian, Yudhvir Seetharam

Journal of Economic and Financial Sciences | Vol 14, No 1 | a602 | 23 February 2021

## **Original Research**

9

Perceived pervasive skills acquired through educational games in an accounting undergraduate degree

Marelize Malan, Vanessa van Dyk

Journal of Economic and Financial Sciences | Vol 14, No 1 | a555 | 25 February 2021

#### **Original Research**

109

Examining the cointegrating relationship between financial intermediation and poverty in a selected panel of developing countries

Margaret R. Magwedere, Joseph Chisasa, Godfrey Marozva

Journal of Economic and Financial Sciences | Vol 14, No 1 | a606 | 26 February 2021

## **Original Research**

119

Remote night-time lights sensing: Investigation and econometric application

Clive E. Coetzee, Ewert P.J. Kleynhans

Journal of Economic and Financial Sciences | Vol 14, No 1 | a613 | 17 March 2021

#### **Original Research**

L31

Analysing the criteria of private equity investment in South Africa

Albertus Hamman, Ines Nel, Merwe Oberholzer

Journal of Economic and Financial Sciences | Vol 14, No 1 | a608 | 26 April 2021

## **Original Research**

146

Determinants of foreign direct investment in the Zimbabwean Mining Sector

Sanderson Abel, Julius Mukarati, Courage Mutonhori, Pierre le Roux Journal of Economic and Financial Sciences | Vol 14, No 1 | a595 | 30 April 2021

## **Original Research**

153

An emperical study into the informal sector: The link between entrepreneurial activity and firm performance

Tinashe Napwanya, Willie T. Chinyamurindi

Journal of Economic and Financial Sciences | Vol 14, No 1 | a537 | 30 April 2021

#### **Original Research**

162

Economic complexity to boost the selected sub-Saharan African economies

Thobeka Ncanywa, Itumeleng P. Mongale, Ombeswa Ralarala, Thabiso E. Letsoalo, Brian S. Molele

Journal of Economic and Financial Sciences | Vol 14, No 1 | a567 | 13 May 2021

#### **Original Research**

170

The impact of employee remuneration inequalities on employee productivity in the South African workplace

Gerhardus van Zyl

Journal of Economic and Financial Sciences | Vol 14, No 1 | a633 | 18 May 2021

## **Original Research**

180

Understanding the drivers of financial inclusion in South Africa

David Mhlanga, Steven H. Dunga, Tankiso Moloi

Journal of Economic and Financial Sciences | Vol 14, No 1 | a594 | 31 May 2021

#### **Original Research**

188

Firm's value sustainability via accounting ratios: The case of Nigerian listed firms

Kola B. Ajeigbe, Thys Swanepoel, Heleen Janse van Vuuren Journal of Economic and Financial Sciences | Vol 14, No 1 | a529 | 17 June 2021

#### **Original Research**

199

Mobile money and regional financial integration: Evidence from sub-Saharan Africa

Jonathan Tembo, Chioma Okoro

Journal of Economic and Financial Sciences | Vol 14, No 1 | a655 | 22 June 2021

## **Original Research**

212

Special purpose acquisition companies as a vehicle for providing venture capital to small and medium size enterprise

Ben Marx, Ahmed Mohammadali Haji, Ilse Botha, Boniswa Madikizela, Thabiso Madiba

Journal of Economic and Financial Sciences | Vol 14, No 1 | a629 | 23 June 2021

## **Original Research**

221

Corporate life cycle and dividend payout: A panel data analysis of companies in an emerging market

 $Ntungufhadzeni \ F. \ Munzhelele, \ Hendrik \ Wolmarans, \ John \ Hall$  Journal of Economic and Financial Sciences | Vol 14, No 1 | a617 | 01 July 2021

## **Original Research**

230

Financial inclusion, bank competition and economic growth in Africa

Tough Chinoda, Tafirei Mashamba

Journal of Economic and Financial Sciences | Vol 14, No 1 | a649 | 14 July 2021

## **Original Research**

239

Do corporate attributes drive integrated reporting amongst listed companies in Nigeria?

Michael O. Adelowotan, Ini E. Udofia

Journal of Economic and Financial Sciences | Vol 14, No 1 | a673 | 16 July 2021

#### **Original Research**

247

Transparency report disclosure practices of large- and medium-sized audit firms in South Africa

Rozanne J. Smith. Ben Marx

Journal of Economic and Financial Sciences | Vol 14, No 1 | a662 | 29 July 2021

## **Original Research**

261

The effect of perceptions of corporate identity and corporate social responsibility practices on investment intention

Kara Nel, Pierre D. Erasmus, Nadia Mans-Kemp

Journal of Economic and Financial Sciences | Vol 14, No 1 | a657 | 24 August 2021

#### **Original Research**

777

Effects of integrated reporting on the cost of capital and analysts' forecasts errors: A study of Johannesburg Stock Exchange listed mining firms

Bhekisisa N. Ngcobo, Mabutho Sibanda

Journal of Economic and Financial Sciences | Vol 14, No 1 | a675 | 23 September 2021

#### **Original Research**

283

The influence of transaction cost variables on e-buyer satisfaction and loyalty: An e-business-to-consumer retailer context

Christine F. De Meyer-Heydenrych, Ilse Struweg

Journal of Economic and Financial Sciences | Vol 14, No 1 | a565 | 30 September 2021

#### **Original Research**

293

Anticipation and adaptation of subjective well-being to marriage in South Africa

Marinda Pretorius, Mduduzi E. Biyase, Bianca Fisher

Journal of Economic and Financial Sciences | Vol 14, No 1 | a676 | 19 October 2021

#### **Original Research**

302

Threshold capital structure and predictors of choice between distribution strategies

Mpinda F. Mvita, Leon M. Brummer, Hendrik P. Wolmarans
Journal of Economic and Financial Sciences | Vol 14, No 1 | a679 | 29 October 2021

#### **Original Research**

316

Should Uber drivers be considered employees for South African income tax purposes?

Mariam Hussein, Shaun Parsons, Riyaan Mabutha, Magdel Zietsman

Journal of Economic and Financial Sciences | Vol 14, No 1 | a685 | 22 November 2021

#### Correction

328

Corrigendum: Mobile money and regional financial integration: Evidence from sub-Saharan Africa

Jonathan Tembo. Chioma Okoro

Journal of Economic and Financial Sciences | Vol 14, No 1 | a702 | 06 December 2021

#### Correction

329

Erratum: Corporate life cycle and dividend payout: A panel data analysis of companies in an emerging market

Ntungufhadzeni F. Munzhelele, Hendrik Wolmarans, John Hall
Journal of Economic and Financial Sciences | Vol 14, No 1 | a701 | 09 December 2021

# Reviewer Acknowledgement

330

Journal of Economic and Financial Sciences  $\mid$  Vol 14, No 1  $\mid$  a735  $\mid$  21 December 2021