# **Table of Contents**

Journal of Economic and Financial Science

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

#### Vol 15, No 1 (2022)

Editorial

1

Time series forecasting in the artificial intelligence milieu

Ilse Botha

Journal of Economic and Financial Sciences | Vol 15, No 1 | a836 | 09 December 2022

**Original Research** 

3

The influence of demographic variables on financial record-keeping in small- and medium-sized enterprises in the South African informal sector

Petronella Jonck, Lilian Nwosu

Journal of Economic and Financial Sciences | Vol 15, No 1 | a681 | 12 January 2022

**Original Research** 

12

Is growth in the South African economy profit-led or wage-led?

Mzwanele Ntshwanti

Journal of Economic and Financial Sciences | Vol 15, No 1 | a704 | 22 February 2022

**Original Research** 

24

Relationship between fiscal deficits and unemployment in South Africa Juniours Marire

Journal of Economic and Financial Sciences | Vol 15, No 1 | a693 | 28 February 2022

**Original Research** 

36

Use of management accounting practices and factors affecting its use: A survey of small and medium-sized enterprises in Durban

Sicelo Cele, Celani J. Nyide, Lesley J. Stainbank

Journal of Economic and Financial Sciences | Vol 15, No 1 | a661 | 10 March 2022

**Original Research** 

47

Debt relief: Tax inconvenience for companies already in financial distress Muneer E. Hassan. Riaan Wessels

Journal of Economic and Financial Sciences | Vol 15, No 1 | a700 | 19 April 2022

**Original Research** 

57

Industry and geographic dynamics of employee productivity levels for different major job code and age categories in the South African workplace

Gerhardus van Zyl

Journal of Economic and Financial Sciences | Vol 15, No 1 | a708 | 26 April 2022

**Original Research** 

70

Investigating the relationship between financial inclusion and financial health in South Africa  $\,$ 

Njabulo Ndaba, Johannes Sheefeni, Derek Yu

Journal of Economic and Financial Sciences | Vol 15, No 1 | a714 | 17 May 2022

**Original Research** 

86

Environmental, social and governance-efficient frontiers in an emerging market milieu

Francesca Bell, Gary van Vuuren

Journal of Economic and Financial Sciences | Vol 15, No 1 | a758 | 24 May 2022

**Original Research** 

101

Integrated reporting: A cross-cutting theoretical view on its use and value

Cornelis T. van der Lugt, Nadia Mans-Kemp

Journal of Economic and Financial Sciences | Vol 15, No 1 | a703 | 31 May 2022

**Original Research** 

12

The global financial crisis and the speed of capital structure adjustment: Evidence from South Africa

Vusani Moyo, Demetris Markou

Journal of Economic and Financial Sciences | Vol 15, No 1 | a754 | 25 August 2022

**Original Research** 

124

Ports regulation in South Africa: An equitable tax rate approach

Mahesh Fakir, Mihalis G. Chasomeris

Journal of Economic and Financial Sciences | Vol 15, No 1 | a736 | 13 September 2022

**Original Research** 

134

Implications of fiscal policy on household consumption in Kenya: A nonlinear auto-regressive distributed lag approach

Naomy N. Muindi, Sophia Z.E. Mukorera

Journal of Economic and Financial Sciences | Vol 15, No 1 | a746 | 22 September 2022

**Original Research** 

L44

Determinants of choice between equity issuance, equity repurchase and debt issuance of South African companies listed on the Johannesburg Stock Exchange

Mpinda F. Mvita, Leon M. Brummer, John H. Hall

Journal of Economic and Financial Sciences | Vol 15, No 1 | a778 | 23 September 2022

**Original Research** 

156

A qualitative exploration of the bidding processes used in business rescue Shaneen Conradie, Christiaan Lamprecht

Journal of Economic and Financial Sciences | Vol 15, No 1 | a771 | 26 September 2022

**Original Research** 

169

Mainstreaming environmental, social and governance integration in investment practices in South Africa: A proposed framework

Francis Marais, Cornelis T. van der Lugt, Nadia Mans-Kemp

Journal of Economic and Financial Sciences | Vol 15, No 1 | a787 | 19 October 2022

**Original Research** 

182

Assessing the nature of corporate environmental responsibility in Zimbabwe's gold mining sector

Loveness Nyikahadzoi, Ronnie Lotriet, Anet Smit

Journal of Economic and Financial Sciences | Vol 15, No 1 | a712 | 24 October 2022

**Original Research** 

195

The determinant of African banks' capital structure: Basel III Accord or bank-specific factors?

Ayodeji M. Obadire, Vusani Moyo, Ntungufhadzeni F. Munzhelele Journal of Economic and Financial Sciences | Vol 15, No 1 | a742 | 26 October 2022

**Original Research** 

209

Volatility spillovers in equity and foreign exchange markets: Evidence from emerging economies

Tsepiso Nyopa, Sibanisezwe A. Khumalo

Journal of Economic and Financial Sciences | Vol 15, No 1 | a713 | 11 November 2022

### **Original Research**

223

Agricultural trade credit: Evidence from smallholder primary producers in  $\mbox{\it Ghana}$ 

Stanley Kojo Dary

Journal of Economic and Financial Sciences | Vol 15, No 1 | a768 | 16 November 2022

### **Original Research**

233

Targeting untapped intra-regional trade opportunities for trade integration in Africa

Lorainne Ferreira, Ermie Steenkamp, Riaan Rossouw

Journal of Economic and Financial Sciences | Vol 15, No 1 | a779 | 22 November 2022

### **Original Research**

242

Impact of industrialisation on economic growth in Nigeria

Oyebanji J. Ibitoye, Aderounmu A. Ogunoye, Ewert P.J. Kleynhans Journal of Economic and Financial Sciences | Vol 15, No 1 | a796 | 15 December 2022

## **Reviewer Acknowledgement**

251

Journal of Economic and Financial Sciences | Vol 15, No 1 | a842 | 14 December 2022