

Editorial

In common with previous issues, articles in the first issue of Volume 2 of the *Journal of Business Systems, Governance and Ethics* cover a wide range of topics. This issue has two research articles related to ethics, one to ethics in financial planning and the other to research ethics. Other articles describe research on the result of consumer complaints, and on the global implementation of Enterprise Resource Planning systems.

The first paper, by Smith, Armstrong and Francis deals with *Professionalism and Ethics in Financial Planning*. In this paper the authors describe the analytical framework and methodology of a proposed study of the ethical reasoning of financial planners, and the cognitive frameworks used to make ethical decisions in the provision of financial planning advice. The authors claim that this is a significant study because of the relationships financial planners have with their clients, and the ethical framework that underpins them is pivotal to the ability of the financial planner to provide professional and effective independent advice.

The next article, by Bhandari and Polonsky: *An Empirical Investigation of the Effect of Interaction Justice Perception on Consumer Intentions after Complaining*, deals with how an apology impacts on consumer perceptions of response to a complaint. They note that increased competition means that organisations are at greater risk of losing customers in the market place, and that this is increased when customers experience service failure. Two types of service failures are described and the impact of recovery action on each failure type is compared.

An article by Hawking: *Implementing ERP Systems Globally: Challenges and Lessons Learned for Asian Countries*, discusses growth in convergence of global corporate activities due to improved communication technologies. In an effort to further their operations many companies are implementing global information systems and, in particular, Enterprise Resource Planning (ERP) systems. He notes that very little research has been conducted on the issues associated with global implementations of ERP systems, and in particular on implementations within the Asian region. His research utilises industry presentations to identify challenges and best practice for global implementations.

The next article, by Francis and Armstrong: *Issues and Guidance in Research Ethics*, addresses the principles that govern the outlook and decisions of research ethics committees. The authors argue that ethics committees should be seen as enabling and protecting individuals rather than as a barrier to research, as they are charged with protecting the vulnerable. The paper gives insights and suggestions that should make the ethics application task more straightforward.

The final article by Doughney is entitled: *Lies, Damned Lies and 'Problem Gambling' Prevalence Rates: The Example of Victoria, Australia*. This paper examines the 2006 claim, by the Victorian Government, to have halved 'problem gambling' in the State and shows this claim to be unscientific. It reinforces this view by using evidence and argument from the Productivity Commission, the Australian Bureau of Statistics and statistical/epidemiological sources, that indicate that extant sample survey techniques used to estimate prevalence rates are seriously flawed. The paper discusses whether it is reasonably possible to overcome methodological deficiencies in published prevalence-rate estimates of 'problem gambling'.

All papers in the journal have been subjected to a process of blind peer review by at least two reviewers. Articles were then only accepted after appropriate changes and corrections had been made by the authors. We hope that you find the content of this issue interesting.

Arthur Tatnall

Editor

