



Editorial Volume 18 Issue 1

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This issue of AABFJ brings together a range of accounting, finance and other (often sustainability-linked) articles. We would like to reiterate the call for more articles to be submitted that are specifically linked to SDGs (Meivitananli & Smark, 2023), history-based articles (Smark & Mir, 2021) and research related to Australia and New Zealand (for example, Dunbar, Wynder & Baxter, 2023; Garvie, Joubert & Jones, 2022).

From accounting, Munidewi, Ludigdo, Djamhuri and Wuryan (2024) explore the relationship between audit judgement and affective neuroscience. Atmadja, Dharmawan and Saputra (2024) investigate the effect of internal control systems, human resource regulation, and staff competence on accounting fraud in Indonesia. Wrapping up accounting-related articles, Anggono, Ginting and Dini (2024) test the effect of emotional intelligence on accounting understanding.

From finance, Irfan and Lau (2024) explore policy issues related to the cure asset allocation policy of Malaysia's Civil Service Pension Fund and make some recommendations for change. Also, Nurrizkiana, Adhariani, Setiawan and Harymawan (2024) suggest that boards improve their effectiveness by lowering firm risk and improving ESG performance.

In other articles, Nikidehaghani and Hui-Truscott (2024) present a case study from Cambodia exploring the effects of localisation in the humanitarian sector. Khan (2024) evaluates the shift towards commercialisation in Pakistan's microfinance sector. Asebedo (2024) applies the lens of Financial Planning Client Interaction Theory to the financial planner/client relationship. Prayudi, Nurkholis, Saraswati and Rusydi (2024) examine top management's characteristics and their relation to strategic change in public hospitals in Indonesia. Finally, Baltabayeva, Altaibayeva, Shelomentseva, Mutallyapova and Alimkhanova (2024) explore the promotion of CSR principles in Kazakhstan. Tohang, Hutagaol-Martowidjojo and Pirzada (2024) study the link between ESG and earnings quality.

We would like to take this opportunity to wish our readers a safe and peaceful holiday and New Year's season.

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