



Editorial Volume 18 Issue 2

Ciorstan Smark¹ and Monir Mir²

This issue of AABFJ brings together a range of accounting, finance and other articles. Several emails to the editors this year have enquired about which specific areas AABFJ publishes journal articles. One of the best ways to know if AABFJ is interested in publishing articles in a particular area is to look at the subject area of prior publications. Using this issue of AABFJ as an example, each of the published articles follows on from previous articles published in AABFJ but also makes an original contribution to academic knowledge.

From accounting, Rahman, Bintoro, Dewi and Kholilah (2024) investigate the value relevance of ESG (environmental, social and governance) and earnings quality of companies listed on the Indonesia Stock Exchange. Previous AABFJ articles approaching this research area are Tohang, Hutagaol-Martowidjojo, and Pirzada (2024), with their study on the link between ESG performance and earnings quality in Indonesia. Similarly, in the context of India, Kumar and Firoz (2022) explored the connection between ESG disclosures and Corporate Financial Performance (CFP). In accounting education, Al-Shurafat, Sands, Jones and Beattie (2024) explore challenges to Australian universities seeking to incorporate forensic accounting studies in accounting curricula.

From auditing, Saputra and Paranoan (2024) analyse the influence of cyber security, digitalisation, and data visualisation on the quality of internal environmental audits. Previously, AABFJ published Rashid, Al-Mamun, Roudaki, and Yasser (2022), which also discussed the importance of internal control systems (including IT techniques) in maximising fraud detection. Zamzam, Mahdi, and Sardju (2024) analyse the influence of competence and professional behaviour on internal auditor performance. Previous audit work published by AABFJ includes Sujana and Dharmawan (2023) and Lonto, Sukoharsono, Baridwan and Prihatiningtias (2023). Finally, Kumalawati, Sudarma, Rahman and Iqbal (2024) explore the effect of workload, audit fees and risk on audit quality in a Javanese audit firm.

From finance, Setiawan, Chandra and Maarif (2024) explore how macroeconomic factors like GDP growth, country risk premium, and initial capital increases affect startup valuations in private markets in ASEAN member countries using econometrics software and secondary data for their analysis. Previous work involving risk includes Dasgupta and Singh (2021).

In other articles, Badawi, Utami, Marsoem, and Kurniasih (2024) examine the relationship between IT capabilities, Leadership competitive advantage and sustainable value creation in Islamic banks in Indonesia. Also, in Islamic finance, Khan (2024) investigates the Islamic banking sector's struggle to institutionalise its practices. Also related to banking, Biswas, Bhattacharya and Kumar (2024). These articles further build upon AABFJ's previously published articles in banking, such as Africa and Agustia (2023).

Mulyono (2024) examines the effect of the pandemic on the performance of business sustainability implementation related to the ESG (Environmental, Social, and Government) score of companies listed on ESG-based stock indices on the Indonesia Stock Exchange. This follows other recent ESG-based Indonesian work recently published in AABFJ, such as Hutagaol-Martowidjojo, Tohang and Payung (2023) and Nurrizkiana, Adhariani, Setiawan and

¹ University of Wollongong, Australia

² University of Canberra, Australia

Harymawan (2024). Nishii Konda and De Zoysa (2024) Similarly, in their 2022 article, Rizani, Syam and Lisandri (2022) discussed the importance of good corporate governance in reducing earnings manipulation.

Fitri, Syukur and Faradiba, (2024) investigates the role of management control systems and leadership styles to see if they have an influence on company performance. This adds to AABFJ's previous publications in the area of Management Control Systems such as Alabdullah (2019).

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