



Editorial Volume 17 Issue 4

Ciorstan Smark¹ and Monir Mir²

This issue of AABFJ brings articles from accounting, finance and economics. From Accounting, Hapsari, Yadiati, Suharman and Rosdini (2023) examine the effects on corporate governance and SOE performance with the mediating role of value chain following the Indonesian Ministry of SOEs restructure of SOEs into cluster-based holding companies. Orbán and Tamimi (2023) clarify the risks that banks are exposed to following the Covid-19 pandemic and examine the impact of these risks on the quality of financial reports in banks. From auditing, Mahdi, Nurkolis, Prihatiningtias and Baridwan (2023) examines audit quality in the public sector in Indonesia. Sujana & Dharmawan (2023) investigate how audit quality affects the moderating factors of audit skepticism, planning, and risk. Da Costa Oliveira & Basuki (2023) provide an overview of corruption in Timor-Leste and examine the extent of corruption in the government and public service. The broad area of financial disclosure is represented by Hapsari, and Khairunnisa (2023) discussing the health sector in Indonesia, and Africa and Agustia (2023) discussing risk disclosure in Islamic banks.

Finance is represented in this issue by Dewi, Effendi, Anwar, Nidar, Fitrijanti and Tjandrasa (2023), this research examines the influence of financial literacy on the performance of market discipline regarding the shadow banking sector of Indonesia. Irfan and Lau (2023) examine the required return to fund a defined pension benefit of the Civil Service Pension Fund, managed by KWAP in Malaysia. Mohd Roslen, Fan Fah and Abdel Rahim (2023) examine the debt holders' wealth effect of Australian firms and the factors that determine firms' decision to issue unit rights. Christie (2023) discusses one case from Australia, UniSuper.

From Economics, Bekzhanova, Aliyev, Tussibayaya, Altynbekov and Akhmetova (2023) present a number of recommendations aimed at the development of small and medium-sized businesses, and the related increase the level of employment in the Republic of Kazakhstan. Finally, from a management perspective, Haryanto, Suharman, Koeswayo and Umar (2023) present a systematic literature review regarding Employee Engagement.

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¹ University of Wollongong, Australia

² University of Canberra, Australia

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