



Editorial Volume 17 Issue 5:Special Issue on Industrial Analysis from Multidimensional Perspectives.

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This Special Issue of the Australasian Accounting Business and Finance Journal (AABFJ) comes out of the Industrial Analysis from Multidimensional Perspectives stream of the 3rd International Conference on Organizational Performance Excellence (iCOPE 2023). This conference is held by Binus Business School, Bina Nusantara University. The conference takes on the theme of Ecosystem, Innovation, and Excellence in Enhancing Organizational Resilience and Agility for Sustainability and welcomes the submission of research papers focused on any industry. Therefore, this special issue provides industrial analyses from multidimensional perspectives. Each industry has its own unique identity. Therefore, it is important to conduct industry-level analysis to develop better and more effective business strategies.

This Special Issue aims to improve the practical contributions of academic research by minimizing generalization and ensuring the applicability of research results to various industries. Hutagaol-Martowidjojo et al. (2023) showed that mandatory sustainability disclosure in the Asian basic material industry increases firms' cost of equity, and the existence of mandatory regulation strengthens such a relationship. On the other hand, Fitriyanto and Mulyono (2023) studied the balance between efficient digital services and personalized human interaction and showed that it can enhance customer relationships in the financial service industry. Utami and Aryasatya (2023) used SEM PLS to show that employees' innovative behaviour and human resource practices significantly influence employee performance in the car distributor sector. The first three articles have explored three different industries from three perspectives, which are financial, consumer behaviour and human resource management.

Exploring a recent marketing trend, Lawrence and Meivitananli (2023) studied TikTok live streaming commerce in the cosmetics industry, focusing on the importance of source credibility, parasocial relationships and congruence. Suan et al. (2023) use the Push-Pull-Mooring framework to explore the factors influencing smartphone users' switching intention. The analyses were done using both qualitative and quantitative approaches. Lastly, Solihin et al. (2023) touched on the emerging topic involving green awareness, green image, greenwashing perception, trust and tenant satisfaction in determining the perceived intention to extend or renew rent. In total, six different industries have been analyzed in this special issue. It is hoped that these findings can be used to make better managerial decisions and provide insights for future research.

This Special Issue carries on the tradition of AABFJ in informing Sustainable Development Goals (SDGs). AABFJ publishes many articles that can be linked to SDGs. In the interests of the future, we would like to increase the linkage of our articles to the SDGs where possible. To aid this goal,

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we provide the following examples of how Authors can link their articles with SDGs. In the previous year, three articles selected as examples are as follows.

Dewi, Effendi, Anwar, Nidar, Fitrijanti and Tjandrasa (2023) wrote about whether the shadow banking sector aids in disciplining the Indonesian financial market. This is important because the shadow banking sector has little, if any, regulation and supervision. This research contributed towards SDG 9: Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation.

Target 9.3 Increase the access of small-scale industrial and other enterprises, particularly in developing countries, to financial services, including affordable credit, and their integration into value chains and markets.

Indicator 9.3.2 Proportion of small-scale industries with a loan or line of credit.

The second example is Neelam and Bhattacharya (2023), who wrote about the usage of mobile payment apps as a way in which poor households in Pune, India, can participate in the Indian financial system. This research can be linked to SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

Target :8.10: Strengthen the capacity of domestic financial institutions to encourage and expand access to banking, insurance and financial services for all.

Indicator: 8.10.2: Proportion of adults (15 years and older) with an account at a bank or other financial institution or with a mobile money service provider.

The final example is Fauziah, Probohudono and Doddy Setiawan (2022), who studied the effect of board gender diversity and the payment of dividends. This aligns with SDG 5: Achieve gender equality and empower all women and girls.

The specific target is 5.5: Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life.

This research informs Indicator 5.5.2: Proportion of women in managerial positions.

AABFJ has recently signed on to the SDGs Publishers Compact³ and thus seeks to actively promote and acquire content that advocates SDG themes such as sustainability, equality, justice, and environmental issues. We hope that submissions to AABFJ in future will link their research to SDGs and highlight SDG-related themes.

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³ For more information on this compact, please go to [https://sdg.internationalpublishers.org/sdg-publishers-compact/#:~:text=The%20SDG%20Publishers%20Compact%2C%20developed.Goals%20\(SDGs\)%20by%202030.](https://sdg.internationalpublishers.org/sdg-publishers-compact/#:~:text=The%20SDG%20Publishers%20Compact%2C%20developed.Goals%20(SDGs)%20by%202030.)

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