

We are delighted to note the increase in our readership from India. Our top five countries from which downloads of our articles originate are the United States of America; Australia; India; Indonesia; and the United Kingdom. Malaysia and the Philippines filled out the top seven readership countries. We want to extend our thanks to our readership. The articles in this issue of AABFJ represent authors based in Australia, Malaysia, Indonesia, China, Bangladesh, and South Korea. Given the emphasis on India in our previous issue of 2023 (For example, Singh & Bharti, 2023; Bolisetty, Sharma & Bhattacharya, 2023; and Lawande, 2023), we feel that we are publishing an appropriate balance of articles to reflect our readership and our goals.

This issue has a number of financial reporting-related articles. Suryani, Winarningsi, Avianti, Sofia and Dewi (2023) examine the effect of Auditor size and tenure on financial statement fraud in Indonesia. Lee, Rodrigs, Nathan, Rashid and Al-Mamun (2023) examine the relationship between the quality of sustainability reports (QSR) and corporate financial performance (CFP). Weli and Pambudi (2023) analyse the quality of disclosure and the impact of public companies' good corporate governance (GCG) practices in Indonesia.

Related to the pandemic, Yip, Lau, and Nambiar (2023) examine whether digitalisation has affected the outcomes related to Covid-19 in Malaysian manufacturing firms. Hapsari, Yadiati, Suharman and Rosdini (2023) examine the effect of corporate governance, on the performance of SOEs (State Owned Enterprises) in Indonesia, with emphasis on the mediating role of the value chain. Also related to Covid-19, Silaen and Tulig (2023) examine the effect of the pandemic on the economy of Indonesia with a particular emphasis on Micro, Small, and Medium Enterprises (MSMEs).

In other articles, Zhao, Deng, Jiang, and Bowrey (2023) discuss the relationship between IPO pricing regulation and audit fees in China, finding that the audit fees of IPO companies are higher in the stage of pricing regulation in comparison to the stage of pricing marketisation. Felix, Tuyon, Matahir and Ghazali (2023) investigate the role of different futures hedging instruments and the benefits of employing them on oil price risk exposure in the context of Asia-Pacific airline firms' stock returns. Yessie, Avianti and Sofia (2023) studied the effect of client acceptance decisions on the reputation of public accounting firms in Indonesia. Finally, Yoong Hon and Yen (2023) present a case study on the revenue from DVD sales.

References

Bolisetty, Pradeep Kumar; Sharma, Pooja; and Bhattacharya, Sanjay, Sustainable Health in the Era of Work from Anywhere, *Australasian Accounting, Business and Finance Journal*, 17(1), 2023, 51-67. doi:10.14453/aabfj.v17i1.04

Felix, Scott Bernabas; Tuyon, Jasman; Matahir, Hylmee; and Ghazali, Mohd Fahmi, Hedging the Oil Price Risk Factor on Airline Stock Returns in the Asia-Pacific: A Test of Effective Hedging Instruments, *Australasian Accounting, Business and Finance Journal*, 17(2), 2023, 122-146. doi:[10.14453/aabfj.v17i2.09](https://doi.org/10.14453/aabfj.v17i2.09)

Hapsari, Dini Wahjoe; Yadiati, Winwin; Suharman, Harry; and Rosdini, Dini, The Mediating Impact of Value Chain in The Link Between Corporate Governance and SOE's Performance, *Australasian Accounting, Business and Finance Journal*, 17(2), 2023, 75-85. doi:10.14453/aabfj.v17i2.06

Lawande, Naval, Understanding the Association Between Constructive Nonconformity and Innovative Work Behavior: an Employee Perspective, *Australasian Accounting, Business and Finance Journal*, 17(1), 2023, 83-96. doi:[10.14453/aabfj.v17i1.07](https://doi.org/10.14453/aabfj.v17i1.07)

Lee, Sze Wing Amy; Rodriqs, Marcus; Nathan, Thurai Murugan; Rashid, Md. Abdur; and Al-Mamun, Abdullah, The Relationship Between the Quality of Sustainability Reporting and Corporate Financial Performance: A Cross-Sectional and Longitudinal Study, *Australasian Accounting, Business and Finance Journal*, 17(2), 2023, 38-60. doi:10.14453/aabfj.v17i2.04

Silaen, Parulian and Tulig, Steve, The Role of Accounting in Managing Micro, Small and Medium Enterprises (MSMEs): The Case of Indonesia, *Australasian Accounting, Business and Finance Journal*, 17(2), 2023, 113-121. doi:10.14453/aabfj.v17i2.08

Singh, Sanjay and Bharti, Nisha, Geographical Indication and Rural Sustainable Development: A Bibliometric Analysis, *Australasian Accounting, Business and Finance Journal*, 17(1), 2023, 32-50. doi:[10.14453/aabfj.v17i1.03](https://doi.org/10.14453/aabfj.v17i1.03)

Suryani, Elly; Winarningsi, Srihadi; Avianti, Ilya; Sofia, Poppy; and Dewi, Nanny, Does Audit Firm Size and Audit Tenure Influence Fraudulent Financial Statements?, *Australasian Accounting, Business and Finance Journal*, 17(2), 2023, 26-37. doi:10.14453/aabfj.v17i2.03

Weli, Weli and Pambudi, Rilo, Corporate Governance Quality and Company Performance, *Australasian Accounting, Business and Finance Journal*, 17(2), 2023, 61-74. doi:10.14453/aabfj.v17i2.05

Yessie, Afly; Avianti, Ilya; and Sofia, Poppy, Determinants of Client Acceptance Decisions and the Impact on the Reputation of Public Accounting Offices, *Australasian Accounting, Business and Finance Journal*, 17(2), 2023, 147-167. doi:[10.14453/aabfj.v17i2.10](https://doi.org/10.14453/aabfj.v17i2.10)

Yip, Tien-Ming; Lau, Wee-Yeap; and Nambiar, Shankaran, Has Digitalisation Mitigated the Impact of Covid-19 on the Manufacturing Sector's Performance?, *Australasian Accounting, Business and Finance Journal*, 17(2), 2023, 4-25. doi:10.14453/aabfj.v17i2.02

Yoong Hon, Lee and Yen, Ruth Lim Sheau, Consumption Patterns and Returns in the US DVD market, *Australasian Accounting, Business and Finance Journal*, 17(2), 2023, 168-182. doi:[10.14453/aabfj.v17i2.11](https://doi.org/10.14453/aabfj.v17i2.11)

Zhao, Gang; Deng, Ying; Jiang, Yujia; and Bowrey, Graham, IPO Pricing Regulation and Audit Fees: From the Perspective of Institutional Changes in China, *Australasian Accounting, Business and Finance Journal*, 17(2), 2023, 86-112. doi:10.14453/aabfj.v17i2.07