



Editorial Volume 18 Issue 4

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This issue of AABFJ brings together a range of education, accounting, human resources, finance, auditing and other articles. From education, the Ashraf, Wilmshurst, Sithole and Horner (2024) study examines the current landscape of External Peer-Review Models (EPRMs) in Australian Accounting Schools and contributes insights for policymakers, educators, and stakeholders in Australian Accounting Education.

In the sphere of accounting, Perera and Jubb (2024) examine whether there is a significant difference in earnings quality between companies required by the National Greenhouse Gas Energy Reporting Act to provide carbon emission disclosures and those not affected by the Act. The findings revealed that the earnings quality of companies affected by the Act is significantly higher than that of companies not affected by the Act. Also, Ousama (2024) examines reporting on intangible capital (IC) in annual reports, focusing on its extent and the trends within integrated corporate reporting.

Human resources is represented by Setiadi, Sutanto, Saputra, Natatilova, Leo and Faridz (2024) who studied the retention issues found with millennial employees. From a similar arena, Mulyadi and Basuki (2024) examined the performance of micro, small and medium-sized enterprises in Indonesia during the COVID-19 pandemic. The findings showed that human capital, structural capital, customer capital, and innovation positively affect that performance. Also related to human resources to some extent, Sabirova, Andabayeva, Mussayeva, Bissembiyeva, Tazhidenova and Karimbayeva,(2024) examine the specifics of human capital development in the labour market under the conditions of modernization of the economy of Kazakhstan. Fahreza, Alamanda, Zuhdi, Anggadwita, Kurniati and Soegoto (2024) discuss the influence of the startup ecosystem on business performance in capital cities in Asia.

From finance, Das and Panja (2024) investigate the impact of retail investors' sentiment by taking overconfidence, self-attribution, overreaction, and underreaction as antecedents of investor sentiment on their investment decisions. The study outcomes demonstrate that overconfidence, self-attribution, overreaction, and under-reaction significantly impact investors' decisions. Also related to finance, Yadav, Panda, Smark and Hegde (2024) aim to capture the impact of firm-specific and macroeconomic variables on the capital structure of Indian companies from 2009 to 2021. The authors found evidence for the heterogeneous impact of the determinant variables on the firms' leverage ratios. The results reveal that the firm-specific variables, specifically asset tangibility, effective tax rate, non-debt tax shield, net worth to total asset, firm size, net working capital ratio, liquidity, and macroeconomic variables, including foreign investment, economic growth, government borrowing, and interest rate exhibit a significant influence over capital structure. Finally from finance, Dasgupta and Pathak (2024) examined the role of ownership concentration in determining the environmental, social, and governance engagement of Indian firms. This study found that when the firm is run by an old CEO a busy CEO or a CEO with long tenure within a firm, ESG engagement increases.

In the area of fraud and auditing, several articles appear in this issue. Maulidi (2024) observes the dynamics of romantic relationships between leaders and subordinates in the context of committing fraud. This study found that when such romantic relationships are present, collusive fraud is more likely to occur. Furthermore,

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Nugrahanti, Lysandra and Ashari (2024) analysed the work environment of auditors and found that factors in auditors' work environment, personality, and information technology positively affect professional judgment.

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