



Editorial Volume 17 Issue 2

Ciorstan Smark¹ and Monir Mir²

This issue of AABFJ incorporates studies from a variety of geographic areas. We were recently reflecting on where our readership is based. Berkely Electronic Press provided the following map of readership for AABFJ for the past five years (April 2018 to April 2023) showed the following:

Figure 1: AABFJ Five-year Readership April 2018 to April 2023



Map sourced from

https://dashboard.bepress.com/?_authP=authdash%2Cuserid%2C.authTX&authdash=1&userid=3590237&_authTX=1697930705&_authT=.IRDXZ55db2Insf5S7WdFg49MPCi5Y&siteKey=119687&from=http://ro.uow.edu.au/cgi/myaccount.cgi#/

¹ University of Wollongong, Australia

² University of Canberra, Australia

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.

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