

# JURNAL ILMIAH AKUNTANSI DAN BISNIS

## **Do Female Directors Manipulate Earnings?**

Maria Kontesa, Lee Sia Chai, Rayenda Khresna Brahmana, Sisca Contesa

## **Managerial Accountability of Village-Owned Enterprise Wija Sari: A Case Study Research**

Desak Made Mya Yudia Sari, I Putu Sudana

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## INTRODUCTION FROM THE EDITORS

Dear reader,

Jurnal Ilmiah Akuntansi dan Bisnis (JIAB) is published twice a year, in January and July. JIAB is published with reference to the Periodical Accreditation Guidelines (Number 49 / Dikti / Kep / 2011) as well as the JIAB Article Writing Guidelines included at the end of this journal. JIAB aims as a media of information and exchange of scientific articles between teaching staff, alumni, students, practitioners and observers of science in the fields of accounting and business. The JIAB editorial staff received various scientific articles as a result of empirical research and theoretical studies related to accounting and business, which of course have never been published in other media. For the first time in Volume 15 Issue 1 January 2020, JIAB published an article which was entirely in English.

JIAB Volume 15 Issue 1 January 2020 published twelve scientific articles on various interesting topics with quantitative and qualitative analysis. Journal topics published in this number consist of Do Female Directors Manipulate Earnings?, Managerial Accountability of Badan Usaha Milik Desa Wija Sari in Samsam Village: A Case Study Research, Management of Local Own-Source Revenue in Belu Government: A Phenomenological Study, Strategies and Business Models of Sharing Economy: MSMEs Digital, Research-Based Learning: An Interpretive Study, A Conceptual Approach to Implement the Sustainability Accounting Concept in Higher Education Institution: A Case Study of an Indonesian Public University, The Influence of Social Responsibility in Employee Satisfaction Mediated by Corporate Image and Organizational Commitment, Human Development Index, Liquidity Risk, Credit Risk and Financial Performance of Rural Financial Institutions in Bali, Cheating Intention of Students Based on Theory of Planned Behavior, The Effects of Executive and Company Characteristics on Tax Aggressiveness, CSR Disclosure on Earnings Management with the Presence of Women in the GCG Structure, Odd-Even Effect in The Boards of Commissioners and Corporate Values.

Jurnal Ilmiah Akuntansi dan Bisnis (JIAB) indexed by crossref, SINTA 2 Riset Dikti, IPI, Google Scholar, Directory Of Open Access Journals (DOAJ). We are waiting for the participation of readers to submit the best articles for us to publish in subsequent editions.

Happy reading,

**Editorial Team**