

# JURNAL ILMIAH AKUNTANSI DAN BISNIS

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## EDITOR'S INTRODUCTION

Dear readers,

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.

JIAB Volume 16 Issue 2 July 2021 published twelve scientific articles on various interesting topics with quantitative and qualitative analysis. Journal topics published in this number consist of Does Corporate Governance Practices Effect on Cost of Debt: Cross-Country Comparison of Pakistan and India; The Effect of Financial Condition on Firm Value: A Comparative Study; The Emancipation of Household Accounting: A [Non] Feminism Critical Study of Tjoet Njak Dien; Uncovering of Potential Fraud in the Preparation of Village Planning and Budgeting Documents in Madura; The Effect of Fraud Pentagon and F-Score Model in Detecting Fraudulent Financial Reporting in Indonesia; Management of Unexpected Expenditures for Covid-19 in Local Government; Moderation of Financial Constraints in Transfer Pricing Aggressiveness, Income Smoothing, and Managerial Ability to Avoid Taxation; Implementation of Good Governance in Komodo National Park Management: A Case Study; Does Financial Performance Drive Environmental Disclosure and Environmental Cost? Evidence from Indonesia; The Moderation Effect of Religiosity on The Effect of Moral Equity to Auditor Ethical Behavior; Women on Boards as A Mechanism to Improve Carbon Emission Disclosure and Firm Value Revealing The Accountability of Nurul Haromain Islamic Boarding Schools: A Phenomenological Study.

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

Happy reading,

**Editorial Team**