

# JURNAL ILMIAH AKUNTANSI DAN BISNIS

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Jurnal Ilmiah Akuntansi dan Bisnis (JIAB) aims as a media of information and exchange of scientific articles between teaching staff, alumni, students, practitioners and observers of science in accounting and business. JIAB editors received scientific articles from empirical research and theoretical studies related to accounting and business, which of course have never been published elsewhere. Jurnal Ilmiah Akuntansi dan Bisnis (JIAB) is published twice a year in January and July by the Accounting Department of Udayana University collaborated with the Ikatan Sarjana Ekonomi Indonesia (ISEI).

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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 18 Issue 1 January 2023 published twelve scientific articles on various interesting topics with quantitative and qualitative analysis. Journal topics published in this number consist of Conceptualising Stakeholder Engagement in Sustainability Reporting; Uncovering Tax Avoidance at Government Agencies: A Phenomenological Research; Fraud Analysis on Illegal Online Lending Using Habermas' Theory of the Public Sphere; Work Cultural-Life Balance: A Phenomenological Study of Balinese Female Accountant in the Banking Sector; How Performance Mediate the Effects of Participation and Control Environment on Transparency; Symbolic Adoption Model of Local Government Management Information System; Potential Outcomes of Blockchain Technology Application for Transparency of Ultimate Beneficial Owner Registration Issue; The Motivation Behind CSR Manager Role in Indonesian Mining Companies; Revealing Practices of Fishermen Profit Sharing: An Ethnomethodology Study; Corporate Governance, Political Connection, Family Ownership and Tax Aggressiveness in Indonesia; Insightfully Explore the Ethical Decision Making of Tax Consultants During COVID-19 Pandemic; Intention to Use Digital Finance: The Impact of Financial Literacy and Financial Inclusion

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Happy reading,

**Editorial Team**