

# 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 17 Issue 1 January 2022 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

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**