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Jurnal Dinamika Akuntansi dan Bisnis (JDAB) (translated: Journal of Business and Accounting Dynamics) is a biannual peer-reviewed journal published by Accounting Department, Universitas Syiah Kuala, Indonesia. JDAB was first published in March 2014 and made accessible online commencing March 2016.

It aims to take part in the advancement of accounting knowledge by publishing high quality researches in the fields of accounting and business. As the main horizon of the journal is to embrace the contemporary trends in accounting and business, hence its scope is dynamic and evolving to accommodate the most recent and emerging issues, challenges and phenomena in the world. For example, accounting for disasters, big data analytic in business, accounting for Islamic FinTech and sustainability.

Since 2019, JDAB has been nationally accredited (Sinta 2) by the Indonesian Ministry of Research, Technology and Higher Education. The journal is also included in in Directory of Open Access Journals (DOAJ) and EBSCO Information Service since 2016. We envision to become an internationally reputable journal indexed in Scopus and Web of Science (WOS). We have been taking significant steps to materialize this vision including by associating our editorial team with the international experts and continuously improving our journal management.

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Letter from the Editor

Dear respected Authors, Reviewers and Readers,

Firstly, we would like to wish you the very best during these difficult times. We want you to know how much we value and appreciate you as part of our community. At this challenging time, with the outbreak of COVID-19, we would like to wish you and your loved ones safe passage through this difficult period. It is challenging operating under the current restrictions; however, we are confident that we will get through this, together.

For this first time, all papers published in the JDAB are fully in English with aims to reach international readers and as a crucial step to be globally recognized. In this letter, we summarize and comment on the papers to contribute to the advancement of accounting knowledge. There are 8 scholarly outputs in this issue with different kinds of empirical and analytical approaches, and contributed by researchers and scholars from Southeast Asia.

The first paper, authored by **Amrie Firmansyah** and **Artikayara Yunidar** on ***Financial Derivatives, Financial Leverage, Intangible Assets, and Transfer Pricing Aggressiveness: Evidence from Indonesian Companies***, examined the determinants of transfer pricing aggressiveness among the Indonesian public nonfinancial companies. Results demonstrate that financial derivatives, financial leverage, and intangible assets have a positive influence on transfer pricing aggressiveness.

The second paper by **Suryo Pratolo, Nandhika Ristyawardani Surya Atmaja,** and **Hafiez Sofyani** on ***What Determines Village Autonomy in Indonesia? A Case of Villages in Sleman Regency***, revealed factors determine the village autonomy in Indonesia. By using villages in Sleman Regency as the sample, the study found a direct influence of community participation on the village fund management. This study also demonstrated the role of village fund management as an intervening variable on the relation between village fund management and village autonomy.

The third paper entitled ***Determinants of Effective E-Procurement System: Empirical Evidence from Indonesian Local Governments***. This paper authored by **Dhiona Ayu Nani** and **Syaiful Ali** which surveyed the local government procurement services in Indonesia. They uncovered that the strategy-technology-organization-people-environment (STOPE) variables can improve the accountability, transparency, efficiency, and effectiveness of the government in implementing procurement activities.

In the fourth paper by **Dwi Marlina Wijayanti** and **Fachmi Pachlevi Yandra** titled ***The Role of Incentives, Emotional Connection, and Organizational Justice in Establishing an Effective Whistleblowing System: An Experimental Study***, the role of incentives, emotional connection, and organizational justice in supporting whistleblowing system was investigated. Using an experimental study involved 171 accounting and banking students from universities in Yogyakarta, Indonesia, this study unveiled that the incentives can encourage individuals to report a fraud on conditions of high emotional relations and low organizational justice.

The following paper entitled ***The Role of Corporate Governance as a Moderating Variable on Earnings Management and Carbon Emission Disclosure*** is authored by **Ayu Astari, Erwin Saraswati** and **Lilik Purwanti.** The study analyzed the influence of earnings management on carbon emission disclosure was analyzed. Using 60 firm-year observations from 12 Indonesian companies, the study showed a significant effect of earnings management on carbon emission disclosure. In this study, the board of commissioner size moderates the influence of the earnings management on the carbon emission disclosure.

The sixth paper by **Norhafiza Baharudin** and **Ruzita Jusoh** titled ***Enablers of Target Cost Management Implementation: Evidence from Malaysia***, studied key enablers of target cost management (TCM) at the Malaysian context. Using a single case study approach carried out in a Malaysia automotive firm, this study found the key enablers for the successful implementation of TCM are teamwork, top management support and commitment, and training.

The seventh paper entitled ***Income Smoothing, Default Risk and Stock Price Crashes: The Moderating Effect of Manager Age*** authored by **Sansaloni Butar-Butar**. The study analyzed a sample of 182 companies firms listed on the IDX from 2013 to 2017 (910 firm-year observation) and found a negative effect of manager age and default risk on the stock price crashes.

The last paper authored by **Nur Asni** and **Tjiptohadi Sawarjuwono** on ***Unveiling Intrinsic Value in Biodiversity Accounting: A Challenge for Accountants in Indonesia***, provides a conceptual framework of biodiversity accounting within the frame of intrinsic value using a deep ecological concept approach.

To end this letter, we would like to express our sincerest gratitude to all the contributors of this issue for raising the level of academic discourse in the field of accounting and business. We are grateful as well to our professional reviewers for their service and dedication in critically evaluating papers worthy of being published.

Heru Fahlevi
Editor in Chief

List of Reviewers (October 2019 – February 2020)

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