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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.

JDAB 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 scope of the journal 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. Since 2016, the journal is also included in in Directory of Open Access Journals (DOAJ) and EBSCO Information Service. 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 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.

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 mainly from Southeast Asia and other region.

The first paper, authored by **Adamu Adamu Idris, Hussaini Bala** and **Naziru Suleiman** on ***Dividend policy and political uncertainty: Does firm maturity matter?***, examines the relationship between cash dividends and political uncertainty in Nigeria. The study demonstrates that political uncertainty strongly influences firm's cash dividend, and a matured firm tends to pay greater dividends than non-matured firms (firms with more growth options).

The second paper by **Nawira Amalia Assagaf, Eko Ganis Sukoharsono** and **Zaki Baridwan** on ***Accounting Practices in the Golden Era of Sultan Babullah: The Sultanate of Ternate (1570-1583)***, reveals how accounting was understood in various types during the era that included economic transactions in traditional markets, the use of money for covering social needs, and taxation mechanisms.

The third paper entitled ***Affective and Normative Commitment as Intervening Variables of the Links between Ethical Leadership, Religiosity, and Fraud***. This paper is authored by **Andrey Hasiholan Pulungan, Purwaka Adhitama, Albert Hasudungan and Basid Hasibuan** which surveys employees of government agencies in Indonesia. They uncover ethical leadership and intrinsic religiosity have a direct negative effect on employees' legal fraud engagement. However, only ethical leadership that indirectly and negatively affects employees' legal fraud through affective commitment.

The fourth paper by **Ani Wilujeng Suryani** and **Eka Rofida** titled ***Environmental Accounting from the New Institutional Sociology Theory Lens: Branding or Responsibility?,*** explores the implementation of environmental accounting using the new institutional sociology theory. They reveal that immunity power failed to encourage companies to disclose environmental accounting. The environmental reporting provided by companies was merely a ceremonial for the good company reputation.

The following paper entitled ***College Students' Use and Reception of Accounting Textbooks: Indonesian Perspective*** is authored by **Irsyadillah Irsyadillah** and **Raihani Raihani.** The study explores how students in Indonesia use the recommended introductory financial accounting (IFA) textbook to understand whether they use it in a way that allows a more nuanced, contextual and broad-based understanding of accounting. This study reveals that students are strongly attached to the recommended textbook. It seemed they could not get away from having to use the text if they were to succeed in the course. Therefore, the intellectual source of these students was solely the neoclassical economic paradigm, the primary emphasis of which is satisfying the materialist desires of shareholders.

The sixth paper by **Atikah Karyani** and **Vangi Vinanda Obrien** titled ***Green Banking and Performance: The Role of Foreign and Public Ownership***, investigates the effect of green banking practice on bank performance with foreign and public ownerships as moderating variables. This study demonstrates that green banking practices have a negative impact on bank profitability, but a positive impact on bank value.

The seventh paper entitled ***Optimizing Zakat Collection in the Digital Era: Muzakki's perception*** authored by **Muhammad Syafii Antonio, Sugiyarti Fatma Laela,** and **Dhimas Mukhlas Al Ghifari**. The study examines determinants of zakat payers' (*muzakki*) interest to pay zakat through Zakat Management Organization (ZMO). This study found that transparency of zakat management, ZMO promotions using public figures, and supporting regulation which imposes zakat as a tax deductible expense have significant impact on *muzakki*'s interest to pay zakat through ZMO. Meanwhile improvement of digital services and socialization of zakat through social media do not have significant effect on muzakki's interest.

The last paper authored by **Luqman Hakim** and **Sulhani** on ***Determinants of the Level of Islamic Bank Compliances with Mudharabah Principles: Evidence from Indonesia***, provides empirical evidence on the significant positive influence of the effectiveness of the Shariah Supervisory Board (SSB), the effectiveness of audit committees, tenure of CFO, and third party funds from the Mudharabah contract for the compliance level of the Islamic banks financial reports with SFAS No.105 on *Mudharabah* principles.

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 (March 2020 – September 2020)

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