



JURNAL DINAMIKA AKUNTANSI DAN BISNIS

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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,

Today, *Jurnal Dinamika Akuntansi dan Bisnis* (JDAB) (translated: Journal of Business and Accounting Dynamics) is publishing its March 2022 Edition online. The edition includes research on more recent accounting topic that captures the dynamics and nature of the pandemic and recovery phases. We are thrilled to share them with you.

Thanks to your contribution and supports, JDAB has the highest impact factor in accounting journal referring to the SINTA (Science and Technology Index) database. Our editorial team are committed to improve the quality and reputation of the journal and we cannot do it without your supports. We would like ask you a favor to promote to and invite your colleagues to submit their academic work in JDAB.

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, Africa and other region.

The first paper, authored by **Ferry Irawan**, and **Imla Amelia Ulinnuha** on ***Transfer Pricing Aggressiveness in Indonesia: Multinationality, Tax Haven, and Intangible Assets*** examines the effect of corporate multinationality, occurrence of transactions with tax-haven-countries, and intangible assets on transfer pricing aggressiveness in Indonesian companies. Applying purposive sampling method, this study analyzed 100 samples of multinational companies listed in the Indonesia Stock Exchange (IDX) during the period from 2015 to 2019, except companies from the financial and insurance sector.

The second paper by **Saratu Yakubu Haruna**, **Hussaini Bala**, and **Muhammad Sani Bello** on ***Audit Tenure, Audit Independence, Audit Committee Independence, Board Independence, and Audit Quality in the Listed Deposit Money Banks in Nigeria: The Moderating Effect of Institutional Ownership***, investigates the moderating effect of institutional ownership on relationship between audit tenure, audit independence, board independence and audit quality of listed deposit money banks (LDMBs) in Nigeria.

The third paper entitled ***University Ranking and Information Disclosure: The Case of Indonesia***. This paper is authored by **Sri Pujiningsih**, and **Helianti Utami** This study aims to explore the information disclosure level of universities in Indonesia and its relationship with university ranking in Indonesia.

The fourth paper by **Riandi Satria Sukarno**, **Amrie Firmansyah**, **Pramuji Handra Jadi**, **Eta Fasita**, **Wahyudi Febrian**, and **Deddy Sismanyudi** titled ***Financial Reporting Quality, Tax Avoidance, Debt Maturity, and Investment Efficiency: The Moderating Role of Corporate Social Responsibility Disclosure***, examines investigates the influence of financial reporting quality, tax avoidance, and debt maturity on investment efficiency in Indonesia.

The following paper entitled *Financial Distress, Size, Age, and Corporate Social Responsibility Disclosure: Empirical Study from Indonesia Before and During the COVID-19 Pandemic* is authored by **Kiki Satria Hutama Putra, Ersi Tri Wahyuni, and Tettet Fitrijanti**. Their study investigates the influence of financial distress, company size, and company age on corporate social responsibility disclosure before and during the COVID-19 pandemic.

The sixth paper by **Jopinus Saragih** entitled *Local Government Capital Expenditure, Internal Supervision, Wealth and Human Development: Evidence from Indonesia*. This study examines the influence of local government capital expenditures, internal supervision, and wealth on human development in Indonesian local governments.

The seventh paper entitled *Financial Literacy and Financial Planning and Control Level in Micro, Small and Medium Enterprise: The Mediating Role of Proactive Employees* authored by **Zulfatun Ruscitasari, Febriani Wahyusari Nurcahyanti, and Dimas Wibisono**. Examine the impact of financial literacy on financial planning and control in Indonesian Micro, Small and Medium Enterprises (MSMEs).

The last paper authored by **Muhfiatun Muhfiatun, Prasjo Prasjo, Dwi Marlina Wijayanti, and Tettet Fitrijanti** on *Linking Islamic Corporate Social Responsibility, Sharia Governance Practices, and Earnings Management in the Islamic Banks*, examines the relationship between corporate social responsibility, sharia governance, and earning management in the Islamic bank industry sector.

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

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