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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 the COVID-19, we would like to wish you and your loved one's 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 **Iriyadi Iriyadi** and **Yovita Antonio** on ***Climate Change Disclosure Impact on Indonesian Corporate Financial Performance*** examines the impact of climate change disclosure (CCD) towards corporate financial performance (CFP) proxied by returns on assets (ROA), return on sales (ROS), and sales growth. This study found that providing climate-related information will eventually pay.

The second paper by **Ni Wayan Rustiarini** and **I Made Sudiartana** on ***Board Political Connection and Tax Avoidance: Ownership Structure as A Moderating Variable*** uncovered that the political connections may lead to nepotism practices with aim to reduce the corporate tax burden and public ownership cannot moderate the political connection and effective tax rate.

The third paper entitled ***Deconstructing the Language of Accounting Textbooks to Make Power Relations Visible***. This paper is authored by **Irsyadillah Irsyadillah**, **Ruaida Ruaida**, and **Musfiana Musfiana** found that the investigated textbooks portray accounting as an abstracted notion of a practical and calculative tool. Meanwhile, the ideological assumptions and socio-political and cultural background and conflict inherent in accounting are concealed and obscured. The textbooks have not scrutinized the concepts and measurement of accounting beyond employing a shareholder perspective. Consequently, the users' attention is deflected from or glossed over the underlying ideological nature of the textbooks.

The fourth paper by **N Nyoman Yudha Astriayu Widyari**, **Dodik Ariyanto**, **Herkulanus Bambang Suprasto**, and **I Dewa Gede Dharma Suputra** titled ***Understanding the Impact of e-Filing System Performance on Tax Compliance Using the DeLone and McLean Model***, revealed information quality and service quality have a positive effect on system use and information quality and system quality positively affect user satisfaction. By contrast, there is no impact of trust in e-government to either system use and user satisfaction and gender does not moderate the effect of system use and user satisfaction on tax compliance.

The following paper entitled ***Market Response to Companies Sustainability Disclosure and Environmental Performance in Indonesia*** is authored by **Tri Utami Lestari**, **Kartika Pratiwi Putri** and **Meita Candra Devi**. This study reaffirms XBRL adoption benefit banks as it stimulates

automation process, improves cost-effectiveness, fasten data collection, enhances data reliability and accuracy, and thus it may lead to better business decision-making. The positive signal provided by the adopters of XBRL will influence the decisions of shareholders, which in turn will lead to share ownership increase.

The sixth paper by **Masayu Annisa Ihsani, Amrie Firmansyah and Riska Septiana Estutik** entitled ***Market Response to Companies Sustainability Disclosure and Environmental Performance in Indonesia***, investigates the impact of sustainability disclosure and environmental performance on market performance. Using multiple linear regression for panel data, this study found that sustainability disclosure is not associated with market performance, while environmental performance is positively associated with market performance.

The seventh paper entitled ***Do Board of Commissioners Characteristic and International Environmental Certification Affect Carbon Disclosure? Evidence from Indonesia*** authored by **Yumna Rifdatul Ummah and Doddy Setiawan**. The results of this show that size of board of commissioners and the proportion of independent commissioners have a negative effect on the disclosure of carbon emissions. Gender diversity of the board of commissioners has a positive effect on the disclosure of carbon emissions, while nationality diversity and international environmental certification have no effect on the disclosure of carbon emissions

The last paper authored by **Winarsih Winarsih, Wiwin Winarti, Zaky Machmuddah, and Emiza binti Tahar** on ***The Relationship between Capital Financial, Accounting Capability and Micro-, Small- and Medium-Sized Enterprises' (MSMEs) Financial Performance in Indonesia***, provides empirical evidence on positive influence of accounting capability and financial capital on financial performance of MSME.

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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