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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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Jurnal Dinamika Akuntansi dan Bisnis

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Letter from the Editor

Dear respected Authors, Reviewers and Readers,

Firstly, we would like to extend our gratitude and appreciation for your continued contributions in supporting *Jurnal Dinamika Bisnis dan Akuntansi* (JDAB). As JDAB is always putting its best efforts in enhancing the journal's visibility and impact in the academic community, we are pleased to share several significant updates. JDAB will be reaccredited by The Directorate General for Research Strengthening and Development, Ministry of Education, Culture, Research and Technology, Republic of Indonesia and we also aim for JDAB to be accredited by Scopus and Web of Science by 2026

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 10 scholarly outputs in this issue with different kinds of empirical and analytical approaches, and contributed by researchers and scholars mainly from Indonesia.

The first paper, authored by **Evi Rahmawati, Arif Wahyu Nur Kholid, Evan Ardis Adiyatama,** and **Hafiez Sofyani** on ***Managerial Performance in Village Government: Does Transformational Leadership Matters?*** examines the transformational leadership moderating role on the relationship between public accountability and budget participation on managerial performance in Indonesian village governments. The samples were selected using convenience sampling technique and data were collected through questionnaires. The results unveiled that transformational leadership has a quasi-moderation role. Transformational leadership can reinforce the effect of budget participation on managerial performance while public accountability cannot affect managerial performance. It reveals that public accountability cannot promote and motivate the village apparatus to enhance their performance.

The second paper by **Sari Lestari,** and **Siti Mutmainah** on ***Academic Fraud Enigma among Accounting Vocational School Students: Insights from Heptagon Framework and Relevance of Artificial Intelligence***, the results indicate that rationalization, competency, and greed exert has a significant influence on academic fraud among accounting students, whereas pressure, opportunity, arrogance, and ignorance do not exhibit a significant impact. Chat GPT, representing artificial intelligence, does not moderate the relationship between heptagon theory elements and academic fraud.

The third paper entitled ***Stakeholder Pressure and Environmental Disclosure in Southeast Asia's Mining Companies.*** This paper is authored by **Aditya Pandu Wicaksono,** examines the potential effect of stakeholder pressure on the environmental disclosure practices of mining companies in Southeast Asia. This research shows that environmental stringency has a positive association with environmental disclosure. In addition, this study reveals that the higher media exposure of a firm will result in higher environmental disclosure in mining companies. The regression result shows that mining tends to disclose more environmental information when a country has a lower level of the natural index.

The fourth paper by **Muyiwa Ezekiel Alade, Wilson Adebayo Adepiti, Olusola Esther Igbekoyi,** and **Ademola Tosin Olofintuyi,** titled ***Value Relevance of Corporate Economic Sustainability Reporting of Financial Services Quoted Firms in Nigeria,*** examine the effect of corporate economic sustainability reporting on value of Nigerian financial services quoted firms. The analysis was achieved using descriptive and panel corrected standard error (PCSE) regression. The study revealed that market presence, economic performance, and indirect economic impacts, as measures of economic sustainability reporting, present positive and significant effect on value relevance, while procurement practices have insignificant effect. The study concluded that any enhancement on the firm's policy direction relating to economic sustainability reporting will result to improved performance of firms in the stock market, suggesting that quoted firms should report their corporate economic sustainability services to improve their value.

The followed paper entitled ***Green Initiatives and Firm Value: The Moderating Effect of Environmental Performance*** is authored by **Sugiyarti Fatma Laela, Nur Hendrasto,** and **Miftakhus Surur,** examine the impact of green initiatives on firm value and the moderating effect of environmental performance on the relationship between the variables. Using the Partial Least Squares Structural Equation Modeling (PLS-SEM), this study found green initiatives has a positive impact on firm value when tested using the total sample as well as a separate sample of each index. However, no empirical evidence was found that environmental performance enhances the positive impact of green initiatives on firm value.

The sixth paper by **Muhammad Fadhly Rizky Octavio,** and **Dekar Urumsah** entitled ***Exploring Factors Influencing Digital Transparency in Local Governments: Practices in Indonesia,*** to analyze the factors that influence digital transparency in Indonesian local governments. The tested determinants are e-government maturity, financial report quality, and local government accountability systems. The findings indicate that good governance practices can encourage transparency in presenting financial and non-financial information. However, this study also found that some local government websites are not fully accessible, which may hinder access to necessary data.

The seventh paper entitled ***Does Green Accounting Matter for Financial Performance? Evidence from the Indonesia Mining Sector*** authored by **Jodi Setiawan, Yossi Diantimala, Maya Febrianty Lautania,** and **Sayuthi Sayuthi,** examines the influence of green accounting–environmental cost, environmental disclosure, and environmental performance–on the financial performance of companies in the mining sector. Using the multiple regression method, this study revealed that green accounting positively affects the financial performance of the sample companies. Disclosure and environmental performance positively impact financial performance, while the effect of environmental costs on financial performance is not significant.

The next paper is entitled ***Ownership Structure, Board Size, and Carbon Emission Disclosures: Empirical Evidence from ASEAN-5 Countries*** is authored by **Lina Lina,** and **Faizah Syifa Rohmah,** investigate the influence of institutional ownership structure and managerial ownership on corporate carbon emissions disclosure in ASEAN-5 with the size of the board of commissioners as a moderator. This study found that institutional ownership and managerial ownership have a negative impact on carbon emissions disclosure. The role of board of commissioner size was found weakening the negative relationship between institutional ownership and managerial ownership on carbon emissions disclosure.

The ninth paper by **Areta Xaviera, Rahmat Febrianto, Erna Widiastuty,** and **Iswardi Iswardi,** entitled ***ESG, Firm Value, and Life Cycle: Evidences from South East Asia,*** investigates the impact of ESG performance on future firm value, considering the company's phase in the life cycle. The study finds that ESG performance is related to the next year's firm value in SEA companies. ESG performance impacts firm value only when the company is in the mature stage, while mixed relationships were observed when individual ESG dimensions were tested. These findings support the notion that the effects of ESG-related performance may not be immediately reflected in the current year's firm value but rather in the future.

The last paper authored **Vindy Felycia Loverita,** and **Indira Januarti** on ***Audit Report Lag and Audit Fee Analysis Before and After the Implementation of Key Audit Matters in Indonesia,*** examine the differences in audit report lag and audit fees in the year before and after the implementation of Key Audit Matters (KAM) in independent auditor reports. Provisions regarding KAM disclosure in Indonesia began with the 2022 financial reports. The results show that audit fees increased following the implementation of KAM. This suggests that auditors incur higher costs when required to include KAM in their audit opinions. This research highlights the implications of KAM communication on audit processes, including timeframes and associated costs.

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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