The Asian Journal of Business and Accounting (AJBA) is pleased to announce the release of its June 2024 issue. Since its inception in 2008, AJBA has made efforts to make valuable contributions to the scholarly discussion on accounting and business matters pertaining to Asia and the Pacific region. Over time, AJBA has experienced a consistent growth in the number of readers, submissions of articles, and citations to our published works. AJBA is included in the Emerging Sources Citation Index, Scopus, ERA, Asian Citation Index, and MyCite. Due to its consistently strong reputation and increased awareness in the academic community, AJBA is on track to be included in the Web of Science index in the near future. In this current journal issue, we provide a wide range of insightful and engaging papers authored by experts from both local and international backgrounds.

The first paper by Ian Eddie and Tomoyasu Yamaguchi examines the impact of the Japanese Sarbanes-Oxley Act (J-SOX) on financial reporting quality, using accounting conservatism and income smoothing as proxies. Empirical analysis on Japanese listed firms from 2007 to 2010 show that J-SOX implementation led to increased accounting conservatism and decreased income smoothing, indicating improved financial reporting quality. However, while the increase in accounting conservatism appears to have persisted when the sample period was extended to 2012, the decrease in income smoothing did not. These findings contribute to understanding how internal control regulations influence managerial accounting behavior, emphasizing the potential effectiveness of J-SOX in enhancing financial reporting quality despite its concise procedures.

Shu-Fen Chuah, Char-Lee Lok, and Chee-Wooi Hooy examine how operating cash flows (OCF) affect innovation in Malaysian listed companies, as seen by the adoption of fourth industrial revolution (IR4.0) technology. The results show that higher OCF encourages firm innovation, with board size and independence positively moderating this relationship, while multiple directorships and busy boards exhibit negative effects. Chairman-CEO duality negatively impacts both firm innovation and the OCF-firm innovation link. The authors suggest avenues for IR4.0 adoption, emphasizing the importance of both quantity and quality in board composition.

Md. Humayun Kabir explores the connection between formal strategic planning and corporate social responsibility (CSR) within the framework of South African corporations listed on the Johannesburg Stock Exchange (JSE). He found that formal strategic planning significantly correlates with CSR, indicating that CSR considerations are integrated into the strategic planning process. While limited to JSE-listed companies, his findings accentuate the importance of integrating CSR into strategic planning to uphold corporate reputation and meet stakeholder expectations. This study provides valuable insights into how South African companies perceive and integrate CSR within their strategic planning processes, contributing to a deeper understanding of CSR practices in the region.

The paper by Uus Ahmad Husaeni, Dwidja Priyatno, Saptaning Ruju Paminto, and Hasbu Naim Syaddad is timely given proliferation of financial scams. The authors focus on factors influencing investment decisions among forex trading robot users in Indonesia, focusing on financial literacy, investment knowledge, financial behavior, and risk tolerance. Results show that financial literacy and investment knowledge significantly impact decisions, while financial behavior and risk tolerance do not. Users tend to overlook risks for promised high returns, potentially leading to financial difficulties. This study highlights the need for investor caution amid rising scams in forex robot offerings and understanding its trading risk, whilst advocating for legal frameworks to regulate trading robot providers and continuous monitoring to prevent Ponzi schemes.
Pham Thi Buch Thu examines the relationship between corporate governance and corporate social responsibility disclosure (CSRD) in listed Vietnamese manufacturing firms. Key findings from 195 firms observed from 2018 to 2022 include managerial ownership's negative impact and female leadership's positive influence on CSRD. However, board independence, women representation on board, and board meetings show no significant effects. Notably, this study underscores the necessity of women in management having actual control for meaningful CSR impact, rather than mere presence on boards.

The sixth paper is on branding, and it is a crucial topic particularly in the home appliance sector where customers frequently exhibit strong brand preferences. Elfekair, Fellahi, and Laradi investigate the influence of consumer based brand equity (CBBE) - brand awareness, brand associations, perceived quality, and brand loyalty on brand preference and purchase intentions. The findings reveal that CBBE dimensions positively and significantly influence brand preference and purchase intention.

To ensure the continuous improvement of e-commerce sites and to attract and retain existing users, an efficient methodology to evaluate these sites is needed. Ghaffar and Indrawati employ Analytical Hierarchy Process (AHP) and Technique by Order Performance by Similarity to Ideal Solution (TOPSIS) methods to evaluate several e-commerce sites, and observe that satisfaction, efficiency and learnability are important factors that influence the decision of users to select a particular e-commerce site.

Using the Unified Theory of Acceptance and Use of Technology (UTAUT) model, Pushpa and Balakrishnan determine what criteria motivate Indian investors to purchase mutual funds. Two new variables are introduced – data security and additional charges. These variables are found to have a significant impact towards investors decision to invest in mutual funds.

It is becoming increasingly important for accountants to be equipped with data and analytics skills. Seow, Pan, Goh, and Lew assess the program's efficacy from the employers' and graduates' points of view. Universities hoping to give their accounting graduates the data and analytics skills they need will find this study beneficial.

As the tenth and last paper for this issue, Indriastuti and Riansyah investigate the impact of green accounting and intellectual capital towards sustainable performance, through financial performance. The study was carried out among small and medium-sized enterprises (SMEs) in Indonesia shows that green accounting has a negative impact on sustainable and financial performance, while intellectual capital has a positive impact.

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Thank you and have a great read.

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