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# About AJAP, Statement of Publication Ethics and Submission Guideline

## About AJAP

Formerly known as the Journal of Accounting Perspectives (JAP) and renamed in 2015 as the Asian Journal of Accounting Perspectives (AJAP). AJAP is a refereed journal published by the Faculty of Business and Economics, Universiti Malaya, published in an open-access platform. For ten years, AJAP published its annual issue in December. Beginning 2019 (vol. 12), AJAP has published bi-annually; February and August.

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AJAP is dedicated to providing a platform for researchers to discuss and forward issues affecting Asian countries, exchange ideas and share experiences related to their areas of expertise and interest in accounting and finance.

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# Editorial Note

Dear readers,

We are pleased to present our Asian Journal of Accounting Perspectives, Volume 16. For this volume, six papers were selected that cover issues on taxation, audit, management accounting and behavioural finance. The following is a brief of these six papers.

Johnes Abit, Ibrahim and Bharum (2023) used a questionnaire survey to examine the influence of tax agents' personal and professional ethics toward tax evasion. Drawing on the utilitarian theory of ethics, this paper provides empirical evidence of the higher influence of tax agents' ethics on their perception of tax evasion than their professional ethics. This paper suggests ways for the government and tax authorities to implement to avoid prolonged illegal tax evasion. Zheng, Sulaiman and Shahimi (2023) examined the relationship between quality management systems on audit quality in China. This paper also examined the moderating role played by the independent audit inspection. The findings and arguments of this paper may aid public accounting firms and regulators in improving quality management systems. Kamaruddin and Hanefah (2023) examined the impact of the Covid-19 pandemic on the execution of audits from Malaysian auditors' point of view. Their study suggests that Covid-19 affects several audit areas including the audit reports. The authors also highlight that Malaysian auditors are not ready to work from home (WFH). The arguments discussed in this paper offer valuable insights regarding the implementation of WFH in Malaysian audit firms.

Sultana, Paul and Podder (2023) examined whether manufacturing organisations operating in Bangladesh practice the Bangladesh Cost Accounting Standards (BCAS). Using survey questionnaires, they documented that most manufacturing organisations in Bangladesh practice the BCAS. Most of the employees working in manufacturing organisations are also familiar with BCAS. This paper provides some insights to researchers, policymakers and relevant authorities regarding the practice and implementation of BCAS in manufacturing organizations in Bangladesh. Irawan, Isa and Alfian (2023) proposed a performance model for banks and financial institutions. The proposed model combines digital banking adoption, risk management, and a balanced scorecard. The paper argues that the balanced scorecard's mediating role is deemed crucial in the banking industry, which is more exposed to the digital and technological revolution. Integrating all these variables in the model provides a more comprehensive understanding and contributes to improving bank and financial institutions' performance. Sagar and Sharon (2003) examined the factors that influence individual investment decisions in the Dhaka and Chittagong Stock Exchange of Bangladesh. The paper documented that investor experience, the price/earnings ratio, the impact of fundamental analysis, and the impact of securities and brokerage firms had significant influence on individual investment decisions. The findings are not only useful to the regulators and capital market players, but they also contribute to the growing literature on investment decisions.

Last but not least, we would like to express our appreciation and gratitude to the authors, reviewers, editorial and advisory board, and the Faculty of Business and Economics, who have contributed and supported the publishing of this volume.

**Assoc. Prof. Dr Mazni Abdullah**  
**Dr. Suria Zainuddin**