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PREFACE
InFestasi
Vol. 20, No. 1, 2024

Dear Reader

InFestasi is published periodically twice a year, namely in June and December. InFestasi aims to be a medium for information and exchange of scientific articles for practitioners, academics, and regulators in accounting and business. The InFestasi Editorial Team receives various scientific articles from empirical research and theoretical studies related to accounting and business, which have never been published in other media. InFestasi uses a double-masked review for all articles Vol. 20, No. 1, 2024.

We thank God for publishing Infestation Journal Vol. 20 No. 1 (2024). Eight articles were published, and we invite you to read them. The articles published by InFestasi in Vol. 20 No. 1 (2024) are: The Mediating Effect of Corporate Social Responsibility on Ownership Structure and Corporate Tax Avoidance; The Effect of Accounting Understanding, Information Technology, Internal Control, and Human Resource Competency on Financial Statements Quality; The Effect of Profitability, Liquidity, Leverage, Firm Size, Operating Capacity, and Retained Earnings Towards Financial Distress: Evidence from Energy Companies; The Impact of Artificial Intelligence on Taxation Aspect: A Qualitative Study; The Effects of Carbon Tax, Fairness, and Government Trust on Public Views of Carbon Tax; The Effect of Tax Knowledge and Tax Sanctions on Tax Compliance; The Role of Tax Awareness as Intervening Variable; The Effects of Managerial Ownership, Institutional Ownership, Earnings per Share and Debt to Equity Ratio on Banking Firm Value; The Influence of Accounting Conservatism, Tax Planning, and Deferred Tax Expenses on Company Value.

We want to thank all parties who helped publish InFestasi Vol. 20, No.1, namely editors, reviewers, and authors who have taken the time to prepare and revise their manuscripts. InFestasi has been accredited by Sinta 4. InFestasi is part of IAI KAPd and a member of the Economic and Business Journal Management Alliance (ALJEBI), indexed by Index Copernicus International, Google Scholar, the Indonesian Publication Index (IPI), and Academia.edu. Hopefully, InFestasi will continue to increase the quality of its articles. We are waiting for reader participation to send their best articles for us to publish in the next edition. Happy reading.

Bangkalan, June 2024

InFestasi
Editorial Team