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PREFACE
InFestasi
Vol. 20 (2) 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 (2), 2024.

We thank God for publishing Infestation Journal Vol. 20 (2) 2024. Eight articles were published, and we invite you to read them. The articles published by InFestasi in Vol. 20 (2) 2024 are: The Financial Report Quality, Debt Maturity, and Foreign Ownership on Investment Efficiency Relationship; The Effect of Retention, Debt to Equity Ratio, and Current Ratio on Company Sustainable Growth Rate; The Moderating Effect of Accounting Conservatism on Managerial Ownership and Growth Opportunity Relationship; Auditors' Perceptions of Artificial Intelligence, Institutional Pressure, and Auditor Personality on Audit Quality; The Impact of Leverage, Wealth, and Audit Management on Local Government Performance; The Determinants of Net Profit in Manufacturing Companies: Does Marketing and Production Costs Matter?; The Effect of Structural Capital, Working Capital Management and Earnings Management on Financial Distress; and The Moderating Effect of Tax Knowledge on Tax Sanctions, Voluntary Disclosure Program and Taxpayer Compliance Relationship.

We want to thank all parties who helped publish InFestasi Vol. 20 (2), 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, December 2024

InFestasi
Editorial Team