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PREFACE
InFestasi
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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. 21, No. 1, 2025.

We thank God for publishing Infestation Journal Vol. 21 No. 1 (2025). Eight articles were published, and we invite you to read them. The articles published by InFestasi in Vol. 21 No. 1 (2025) are: The Moderating Role of Managerial Ownership on Company Size, Capital Structure, and Corporate Value Relationship. The Effect of Capital Structure, Company Size, Net Profit Margin, and Corporate Social Responsibility on Company Value. Board Media Background on Annual Report Readability: Evidence from Indonesia. Financial Distress Analysis Using the Altman Z-Score Model on Textile Companies in Indonesia Stock Exchange. Performance Comparison of Indonesia's Big Banks Using. The Competitive Profile Matrix Approach. Exploration of the 12% VAT Increase from the Perspective of Citizen of The Net: A Netnography Study. The Impact of Financial Risk on Leverage, Profitability, and Firm Value in Indonesian Companies. The Influence of Voluntary Disclosure, Institutional Ownership and Managerial Ownership on The Earnings Quality.

We want to thank all parties who helped publish InFestasi Vol. 21, No.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, June 2025

InFestasi
Editorial Team