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**ISSN (Cetak) : 0216-9517**
**ISSN (Online) : 2460-8505**

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# InFestasi

**ISSN 0216-9517 | E-ISSN 2460-8505** **Vol. 22, No. 1 June 2026**

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# PREFACE
# InFestasi
# Vol. 22, No. 1, 2026

Dear Reader,

InFestasi is published biannually, with issues released in June and December. We are pleased to present InFestasi Journal Volume 22, Issue 1 (2026), which features ten (10) selected articles addressing contemporary issues in accounting and business research.

This issue reflects the growing international presence of InFestasi Journal, with contributions from authors affiliated not only with institutions in Indonesia, but also in Malaysia and Nigeria. We believe that this diversity of perspectives enriches scholarly discourse and strengthens the journal's commitment to fostering international academic collaboration.

The Editorial Board would like to express its sincere appreciation to the reviewers for their rigorous evaluations and constructive feedback, which are essential in maintaining the scientific quality and credibility of the journal. We also thank the authors for their valuable contributions and commitment throughout the revision process.

We are also pleased to announce that InFestasi Journal is accredited at SINTA 2, as stipulated in the Decree of the Director General of Research and Development, Ministry of Higher Education, Science, and Technology of Indonesia No. 295/C/C3/KPT/2026 concerning the Reaccreditation Ranking of Scientific Journals for Period 2 of 2025. This accreditation status applies to Volume 21, Issue 1 (2025) and Volume 21, Issue 2 (2025). We hope that the articles published in this issue will contribute to the advancement of knowledge and inspire future research in accounting and business studies.

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Bangkalan, June 2026

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