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## Editorial Note

Dear readers,

We are honoured to present AJAP Vol. 13 No. 2. Despite the challenges faced by the Editorial Board due to the pandemic and the imposed Movement Control Order by the government, we are happy to mention that AJAP is still able to meet the readers on time. Five articles, three from Malaysia and two from Bangladesh, were selected and published. Three articles in this issue discussed specific issues pertaining to disclosure and reporting. Another article discusses the public sector and another discussed accounting students' performance relating it specifically to social media usage. The overview of the five articles that make up the current issue is deliberated in the following discussions.

The issue begins by presenting the paper by Abang, Anifowose and Zakari (2020) explores the topical issue of Integrated Reporting (IR). The authors studied the quality and extent of integrated reporting using data from 332 integrated reports published on the website of the International Integrated Reporting Council (IIRC). The sample is taken from listed companies in Asia over four years, i.e. (2015-2018). The authors adopted content analysis whereby the attributes of the IR are developed using the checklist based on the IIRC framework. The authors find significant improvements in IR, namely human capital, intellectual capital, social and relationship capital, as well as natural capital. Accordingly, the authors opined that improvements were noted in terms of disclosures and quality of reporting. The authors conclude that since Integrated Reporting is a research area that is still in its infancy, there are many opportunities for researchers to study this area further, particularly the link between IR dimension and IR capital and the value relevance of disclosing these capitals.

The second article by Wahh, Wong, and Abdullah (2020) also discusses the issue of disclosure. The authors engage in a systematic review of the literature to track the development of research and discussions of corporate risk disclosure. Using a sample of 127 articles published in peer-reviewed journals across twenty years, i.e. from 1998 to 2018, the authors find that most studies on corporate risk disclosures focused on developed countries context. They also found that content analysis is typically applied in the corporate risk disclosure studies, while agency theory is the theory used most commonly to explain the managers' behaviours towards risk. Nevertheless, the authors contend that more studies are incorporating multiple theories approach in discussing the theoretical presumptions that underlie corporate risk disclosures. The authors conclude the discussion by suggesting directions for future research that incorporate the governance structure and mechanisms as well as IFRS harmonisation which could be applied to study why and how companies could benefit from comprehensive risks reporting, especially in the context of developing countries where the studies are under-represented.

The third article by Said, Amin, and Ismail (2020) presents an equally important topic, namely the performance and efficiency of the public sector. Using the concepts of Technical Efficiency (TE), Pure Technical Efficiency (PTE) and Scale Efficiency (SE), the authors examined the financial statements of 35 local governments in Malaysia from 2008 to 2015. The authors found that while PTE is significantly and positively influenced by the population size and value of assets, the TE and SE are positively and significantly influenced by economic independence. On the other hand, the authors found that the tax revenues negatively and significantly influence all the efficiency measures. They conclude that while their research originality stems from the application of the efficiency concepts, the study did not look into the effectiveness of

public service delivery. Thus, the authors propose that future research be directed towards measuring public satisfaction in an attempt to gauge the effectiveness of public sector delivery.

The fourth article by Chowdhury, Dey, and Abedin (2020). The authors examined the quality of environmental reporting in Bangladesh and its relationship with company characteristics. The paper finds that the level of disclosures of environmental accounting in Bangladesh varies with company characteristics. In particular, low-level disclosure is significantly and positively associated with firm size. On the other hand, a moderate level of disclosure is likely affected by firm size. High levels of disclosure are strongly affected by both size and profitability. The authors conclude that since firm size and profitability are strongly associated with high-level disclosure, this implies that companies in Bangladesh are using the voluntary disclosure on environmental issues to tap the market for environmentally sensitive consumers and thus gain an advantage over its competitors.

The fifth and last article in this issue is presented by Khanam (2020). As the world is now relying more on technological development as the pandemic hits, the education sector is undergoing significant changes. Classes had to be conducted online as the movement control order was imposed. The paper is interesting because it is topical in the sense that it examines the relationship between the use of social media and academic performance of accounting undergraduates in Bangladesh. Using a survey method, the study gathered responses from 154 students from five universities in Bangladesh. The author found that the students' CGPA is significantly and positively influenced by online sharing and academic comprehension factors. However, the author found that the completion of courses tasks factor negatively impacts the students' CGPA. In the concluding remark, the author calls for further discussions to ensure better and effective use of social media as a platform for a formal learning environment.

Overall, these five articles are insightful as they discussed how disclosures, reporting, the efficiency of the public sector and performance of accounting students could be improved. The results of the findings are insightful and useful not only for businesses but for the government as the policymaker, academics, institutions of higher learning as well as the public.

To end this humble note, we extend our gratitude to the authors, reviewers, the editorial and advisory board, and the management of the Faculty of Business and Accountancy for their involvement and support in the publication of this 2020 issue. Their commitment, drive and passion have made the publication of this issue possible despite the hardships faced as we were forced to work from home due to the movement control order imposed by the government. To our readers, we express our gratitude and appreciation for your continuous support of AJAP. Your support means a lot to AJAP, who strives to improve its quality to become a recognised and reputable accounting journal in the Asian region. A very big and warm thank you from all of us.

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