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PREFACE

In the name of Allah, the Most Compassionate, the Most Merciful. ILOMATA International Journal of Tax and Accounting, Volume 4, Issue 3, July 2023, has been published. This edition consists of ten articles from two focuses and scopes: finance and tax law.

The articles are titled: "Analysis of Tobin's Q, Market to Book Value of Equity and Profitability (ROA), on Asset Growth in Property Companies on the Indonesia Stock Exchange (IDX)" (Tambunan), "Repeated Tax Amnesties in Indonesia: An Evaluation of Tax Compliance" (Indradi), "The Effect of Changes in Layers of Taxable Income Article 17 of the Law on Cost of Goods Sold, Reporting of Individual Tax Returns and Taxpayer Awareness of Income Tax Receipt at the Pratama Sawah Besar One Tax Service Office" (Rulandari, et al), "The Effects of Ownership Concentration, Company Size, and Profitability on Internet Financial Reporting" (Lestari, et al), "The Moderation Role of Tax Rate Reduction and Firm Size in the Effect of Tax Aggressiveness on Company Value" (Ardhi, et al), "The Effects of Green Innovation, Eco-Efficiency, Business Strategy, Technology Information Investment, and Profitability on Firm Value" (Silaban, et al), "An Empirical Study of the Effect of Managerial Competence on Firm Profitability" (Mwenda, et al), "The Tax Revenue from Agriculture and Manufacturing Sectors in Lower Middle-Income Countries with Exchange Rate as a Moderating Variable" (Wulandari, et al), "Tax Revenue, FDI, and Agricultural Sector: A Dynamic Interaction with Regulatory Quality as the Moderation" (Anwar, et al), "The Influence of Operating Cash Flows, Investments Cash Flow, and Funding Cash Flow on Value of Company at Technology Sector" (Herman et al), "Juridical Analysis of Tax Criminal Law Enforcement: an Overview of Legal Regulations and its Implementation in Indonesia" (Silalahi), "Maturity Level of Fraud Risk Management in Tax Institutions in Indonesia" (Wibawa, et al), "The Mediating Effect of the Intention to Quit as the Impact of Locus of Control on Dysfunctional Audit Behavior" (Supriadi), "The Determinants of Tax Revenue in the Context of International Transactions in the Latin America and Caribbean (LAC) Regions 2002-2019" (Nurgarha, et al), "Searching For Tax Revenue Determinants in N-11: The Moderating Role of Regulatory Quality" (Pascal, et al). The various studies had been written from two countries that were Indonesia and Tanzania.

The various research findings are expected to serve as a foundation for stakeholders and policymakers related to broader finance & tax law and to stimulate the development of ideas for further research. Finally, we would like to express our gratitude to all contributors, including authors, expert reviewers, and all editors, for making the publication of this journal a reality.

Jakarta, Indonesia July 2023

Editor in Chief

Dr. Daryanto Hesti Wibowo, SE, Ak, MA

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Manuscripts for submission should be complete in all respects, original in content, and have not previously been published or being considered for publication elsewhere. All manuscripts must be written in English, complete with tables and/or figures, and should be submitted to the ILOMATA ILOMATA INTERNATIONAL JOURNAL OF TAX AND ACCOUNTING manuscript submission website. Articles should be between 6000 and 10000 words in length. This includes all text including references and appendices. The preferred format is a Microsoft Word (Windows) document. If accepted, the manuscript must not be published elsewhere in the same form, either in English or another language, without the consent of the Editor and Publisher. Upon acceptance of an article, authors will be asked to complete a Journal Publishing Agreement (JPA).

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F. Journal article

Ahuja, G. (2000). The duality of collaboration: Inducements and opportunities in the formation of interfirm linkages. *Strategic Management Journal*, 21(3), 317-343.

Felstead, A., Jewson, N., Phizacklea, A., & Walters, S. (2002). Opportunities to work at home in the context of work-life balance. *Human Resource Management Journal*, 12(1), 54-76.

Hair, J. F., Black, W. C., Babin, B. J., Anderson, R. E., & Tatham, R. L. (2006). *Multivariate data analysis*. Upper Saddle River, NJ: Pearson Education Inc

G. Use of Abbreviations and Acronyms

Acronyms and abbreviations are words that use either the first letter of multiple words or a shortened form of the original word. They are commonly used to help readers understand more complex terms in a scientific document and for ease of reading; a commonly used acronym is BOD for the Board of Directors. To help authors in the use of abbreviations and acronyms in their articles, the South East Asian Journal of Management adheres to the following guidelines:

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H. Acknowledgments

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3. The authors have checked that their manuscript thoroughly complies with the guidelines set by the ILOMATA INTERNATIONAL JOURNAL OF MANAGEMENT. As part of the submission process, authors are required to check off their submission's compliance with all of the following items, and submissions may be returned to authors that do not adhere to these guidelines.