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Editorial Note

Dear readers,

We are pleased to present our AJAP Volume 15 Issue 2. Four papers are selected for this issue that cover issues on auditors' performance, integrated reporting and investment decision-making, zakat practices of Islamic banking institutions, and sustainability balanced scorecard of shared service centre.

Louis, Sulaiman, and Zakaria (2022) used survey questionnaires to examine auditors' perceptions of auditors' performance attributes and behaviours. Their study shows that competency to perform the audit effectively and performing the audit in accordance with the standards and regulations are the most significant attributes, regardless of the type of auditors and position of the auditors. Basically, the findings of this study can be used to improve audit quality or as guidance for the human resource development of auditors.

The second paper by Baser, Saleh, and Abdullah (2022) proposes a framework that can link Integrated Reporting (IR) and investment decision-making. The paper argues that IR information disclosed through six types of capital information (Financial, Human, Intellectual, Manufactured, Natural and Social, and Relational) can impact stock investment decision-making both directly and indirectly. The paper expects that the proposed framework might provide some insights to stakeholders regarding the usefulness of IR in the capital market.

The third paper by Mohd Ariffin and Osman (2022) examined the zakat practices of Islamic banking institutions in Malaysia. The study employed both content analysis and semi-structured interviews to achieve their research objectives. Based on Maqasid Shariah, the study shows that the growth method is most used in zakat computation in banking institutions. Some banks also disclosed more zakat information in the Shariah Committee report and in the notes to the financial statements. The paper also suggests that Islamic banks should have a clear zakat computation framework that is approved by the Shariah Committee in order to get an accurate zakat computation.

The final paper of this issue is a conceptual paper by Ali, Maelah, Meerani and Jantan (2022). The paper proposes a conceptual framework of a sustainability balanced scorecard to enhance the performance of shared service centre (SSC) in Malaysia. The framework is developed based on a literature review and interviews with SSC executives. The proposed framework combines the perspectives of BSC and facets of TBL such as customer, internal business innovation and learning, economy, environment, and social. The proposed framework is expected to assist the advancement journey of the SSC and contribute to sustainable economic growth in Malaysia.

Last but not least, we would like to express our appreciation and gratitude to the authors, reviewers, editorial and advisory board, and the Faculty of Business and Economics, who have contributed and supported the publishing of this current issue.

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