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## **Exploring the Intersection of Industry, Policy, and Performance: Insights from the June 2022 Issue**

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### **Abstract**

*With the collaborative support of the editorial board members, authors, reviewers, section editors, technical editors, and production editor, we successfully launched the June 2022 issue of the International Journal of Accounting, Business and Finance (IJABF). The IJABF Volume 1 Issue 2 contains five articles dealing with contemporary issues. The authors try to unlock the research questions by providing empirical results and the scope for future studies. I thank all the contributors to this issue.*

**Keywords:** June 2022 issue; IJABF; Volume 1; Issue 2

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### **A New Era Begins: IJABF now Published by the Association for Academic Research and Innovation (AARI)**

I am thrilled to announce that starting from the June 2022 issue, the International Journal of Accounting, Business and Finance (IJABF) will be published by the Association for Academic Research and Innovation (AARI). This collaboration marks a significant milestone in the journal's journey, and we are honored to be associated with AARI, a reputable organization known for promoting and disseminating high-quality academic research. AARI's focus on fostering innovation and excellence in research aligns perfectly with the mission of IJABF, and we are confident that this partnership will help us reach new heights in terms of the quality and impact of our publications. With AARI's support, we will be able to expand our reach and impact and offer a platform for researchers from all over the world to share their findings and ideas.

We are excited about the opportunities that this collaboration brings and look forward to working with AARI to continue to publish cutting-edge research in the field of accounting, business, and finance. We are confident that this partnership will lead to a mutually beneficial and long-term relationship that will help us achieve our goals and make a meaningful contribution to the academic community.

On behalf of the Editorial Board, I would like to extend our gratitude to AARI for their support, and we look forward to working with them to make the IJABF a premier journal in the field of accounting, business, and finance.

### **Editorial: IJABF Volume 1 Issue 2**

The June 2022 issue of the International Journal of Accounting, Business and Finance (IJABF) features five papers that explore various aspects of the intersection between business, finance, and society. The first paper by Sinha and Sharma (2022) examines the impact of the National Horticulture Mission on the growth of the Indian floriculture industry. The authors find that while the mission has positively impacted the value of exports, it has not significantly impacted the number of exports.

The second paper by Ransariya and Bhayani (2022) looks at the effect of Corporate Social Responsibility (CSR) on the financial performance of Infosys Ltd. over five years. The

authors find that CSR has a high positive impact on Return on Capital Employed but a high negative impact on Return on Net Worth, Operating Profit, Net Profit, Current Ratio, and Liquid Ratio, indicating that CSR had no significant impact on Infosys Ltd.'s financial performance during the study period.

The third paper by Hanif et al. (2022) analyses the impact of the COVID-19 pandemic on banking and financial sector stock returns. The authors employ the event study methodology and find that the reaction was mild to the announcement of a 'Health Emergency of Global Concern,' but as soon as the coronavirus outbreak was declared a 'global pandemic,' the market reacted significantly. The fourth paper by Kumar and Meena (2022) investigates the correlation between credit risk and the financial performance of the NIFTY50-indexed banks. The study reveals a significant relationship between credit risk and financial performance, with the capital adequacy ratio having no significant impact.

The last paper by Lal et al. (2022) conducts a bibliometric review of corporate social responsibility, accounting, and auditing-related 405 publications from the Scopus database. The authors present the annual publication and citation trend, collaboration pattern, most influential articles, and most productive and influential journals, authors, countries, and organizations, as well as the gaps that can help in future research by stakeholders.

Taken together, these papers provide a valuable contribution to our understanding of the complex and ever-evolving relationship between business, finance, and society. They demonstrate the importance of considering business decisions and practices' social and environmental impact and the need for further research in this area.

As we close out this June 2022 issue of the IJABF, I would like to take a moment to express my deepest gratitude to our dedicated Editorial Board members, technical editors, production editor, and authors for their invaluable contributions. Their tireless efforts and commitment to excellence have been instrumental in the successful publication of this issue. I would also like to extend my heartfelt thanks to the reviewers who have provided insightful and timely reviews, which have contributed significantly to the quality and timeliness of this issue. Without their promptness and attention to detail, we would not have been able to achieve our goal of a timely launch. As Chief Editor, I am honored to work alongside such a talented and dedicated team, and I look forward to continuing to work together to bring you the best in accounting, business, and finance research. Improvements and suggestions are always welcome, and we are committed to continuously providing valuable and informative content to our readers.

For future issues, we plan to delve deeper into topics such as the impact of technology and digitalization on accounting and finance, the role of sustainability and environmental, social, and governance (ESG) factors in corporate decision-making, and the effects of government policies and regulations on the financial sector. Additionally, we aim to explore the intersection of accounting and finance with other disciplines, such as economics and psychology, to provide a more holistic understanding of these fields. We also plan to feature articles on emerging markets and their financial systems and case studies on implementing accounting and finance practices in various industries. We encourage authors to submit their research on these topics and other related topics that they feel would benefit our readers. The tentative topics include (but are not limited to):

- The impact of digitalization on financial performance in the banking sector
- The role of corporate governance in promoting sustainable business practices
- The effects of government regulations on the growth of the SME sector
- The role of technology in enhancing corporate social responsibility in the retail industry
- The impact of the Ukrainian crisis on stock markets
- The role of AI and machine learning in financial forecasting and decision-making
- The impact of the gig economy on financial performance in the service sector

- The effects of environmental, social, and governance (ESG) metrics on investment decision-making
- The role of blockchain technology in improving transparency and accountability in accounting and finance

In conclusion, I invite our readers to continue supporting us by submitting their valuable research for future issues and sharing their comments and feedback on the content of this and future issues. Thank you for your continued support.

Enjoy reading!

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