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# Studies of Accounting

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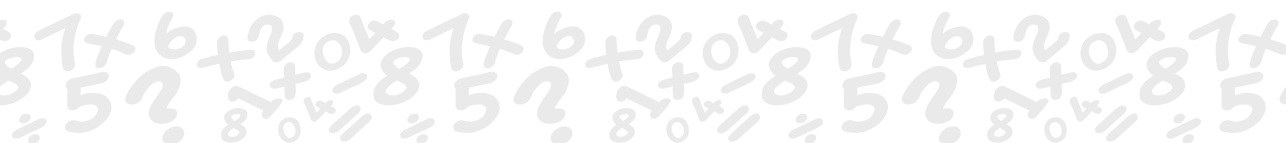
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## Journal Profile

Studies of Accounting Journal was established by the Libyan Accountants and Auditors Syndicate (LAAS) in 2017. This journal is semiannual referred scientific journal that publishes research and studies related to the financial, accounting and auditing fields. Moreover, it publishes master's dissertations, PhD's theses, reports from conferences, seminars, and workshops from inside and outside Libya.

### Journal Vision

Excellence, leadership and innovation in the dissemination of scientific research that meets the aspirations of the Libyan academics and professionals in the field of accounting and auditing,

### Journal Message

Studies of Accounting Journal seeks to become a scientific reference for researchers and the dissemination of research in the field of accounting and financial auditing and related sciences in accordance with the international standards of the profession and the scientific conditions for publication.

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## Journal Objectives

Studies of Accounting Journal aims to achieve the following objectives:

1. To publish a scientific research that addresses local, regional or international research problems related to accounting and auditing.
2. To advance the accounting and auditing professions through publishing scientific research.
3. To provide researchers with the opportunity to publish their scientific research and studies, in order to expand the circle of knowledge among researchers, decision-makers, and practitioners of the accounting and auditing profession.
4. To encourage the communication between academic researchers on the one hand and professionals practicing the accounting and auditing profession on the other hand regarding emerging topics in these fields.
5. To encourage researchers and graduate students to conduct more practical research in the fields of accounting, auditing, and related sciences.
6. To keep pace with scientific developments and updates issued by international organizations related to the accounting profession and cooperate with them.
7. To contribute and participate in professional activities such as conferences, workshops, and discussion groups.
8. To contribute to the adoption of the principles and rules of governance, social responsibility and sustainable development.

- The journal welcomes the studies and scientific research in the fields of accounting, auditing and related sciences.
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### Journal prices

1	Members of the LAAS	10 LYD
2	Universities staff members	10 LYD
3	Students	5LYD
4	Institutions and companies	15LYD
5	Out of Libya excluding postage fees	20 \$

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# Editorial

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I am pleased to welcome you to the eighth issue of the Journal of Accounting Studies, published by the Libyan Accountants and Auditors Syndicate, under the supervision and follow-up of the Libyan Authority for Scientific Research, and approved by the National Program for the Development of Libyan Scientific Journals.

This issue comes at a time when the role of accounting, auditing, and finance is growing in achieving sustainable development and enhancing transparency in institutions. The world today is witnessing radical transformations in all fields, which requires us to be aware of recent developments and adopt best practices in our fields.

This issue aims to present a collection of research and studies that address the latest trends and challenges in accounting, auditing, and finance. This issue explores a variety of topics, including flexible accounting strategies, best practices in internal and external auditing, and financial risk management.

We also emphasize the importance of collaboration between academics and practitioners, as this interaction represents a major source of creativity and innovation in our fields. We welcome your contributions and opinions, which will enhance the quality of the journal and broaden the horizons of scholarly debate. We thank everyone who contributed to the success of this issue, and we hope it will be a valuable source of inspiration and reference for all those interested in the fields of accounting, auditing, and finance.

*With kind regards,*

**Prof. Dr. Mohammed Shaaban Abu Ein**  
**Editor-in-Chief**

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