ISSN 2632-9476
VOLUME 9 / NUMBER 3 / 2026

International Journal of Business, Economics & Management



Published by :
Scientific & Literature Open Access Publishing
London, UK

IJBEM

EDITOR-IN-CHIEF

Anthony Anyibuofu Kifordu ***(Ph.D)***
Management, Leadership, Entrepreneurship & Human Resource Management
Delta State University Anwai Campus Asaba, Anwai, ***Nigeria***

EDITORIAL ASSISTANT

Kevin Livingstone *(Prof.)*
London School of Economics and Political Science, London,
United Kingdom

ASSOCIATE EDITORS

Zephania N. Fogwe *(Prof. Ph.D.)*
The University of Bamenda, Cameroon

Samwel Auya *(Professor Dr.)*
Maasai Mara University, Kenya

A. A. Kifordu *(Ph.D)*
Edo University Iyamho, Nigeria

Dac-Nhuong Le *(Ph.D)*
Haiphong University, Vietnam

Roslan Abdul-Hakim *(Prof. Ph.D.)*
Universiti Utara Malaysia, Malaysia

Krishantha Wisenthige *(Ph.D.)*
Wuhan University of Technology, China

Mohamed A. M. Fowsar *(Ph.D.)*
South Eastern University of Sri Lanka, Sri Lanka

Karthikeyan Chinnusamy *(Ph.D.)*
Veritas Tech & International Technological University, USA

Grether L. R. Perez *(Ph.D.)*
Universidad Técnica de Manabí, South America

Yatin Jog *(Dr.)*
Symbiosis International University, India

Shazida Jan Mohd Khan's *(Ph.D)*
Universiti Utara Malaysia, Malaysia

Hakeem Ullah *(Ph.D)*
Abdul Wali Khan University Mardan, Pakistan

COPY EDITORS

Anna Chan
IJBEM Copyeditor

Sarah Pike
IJBEM Copyeditor

INTERNATIONAL ADVISORY BOARD

Mohd Zuri Ghani *(Professor Dr.)*
Universiti Sains Malaysia, Malaysia

Jeffin Joseph *(Dr.)*
St. Berchmans College, India

Emel Esen *(Ph.D.)*
Yildiz Technical University, Turkey

Samwel Auya *(Professor Dr.)*
Maasai Mara University, Kenya

Patricia Bachiller *(Dr.)*
University of Zaragoza, Spain

Dai Zhen *(Ph.D.)*
University of International Business and Economics, China

Dhananjaya Reddy *(Dr.)*
Govt. Degree College, India

Sheng-Lung Peng *(Ph.D.)*
National Dong Hwa University, Taiwan

Makarand Upadhyaya *(Ph.D.)*
University of Bahrain, Bahrain

PRODUCTION EDITORS

Ruby Sarkar
IJBEM Editorial Production, London, United Kingdom

Wang Fallon
IJBEM Editorial Production, London, United Kingdom

M A N A G E M E N T C O M M I T T E E

Tamar Shiukashvili (*A/Prof.*)
Telavi State University, Georgia

Tihnov Koldoris (*Prof.*)
Queen Mary University of London, United Kingdom

Andrew May (*Prof.*)
Royal Veterinary College, United Kingdom

Paul Dohler (*Prof.*)
King's College London, United Kingdom

Oscar Frost (*Prof.*)
Imperial College London, United Kingdom

Liu Xiao (*Prof.*)
Brunel University London, United Kingdom

Kevin Livingstone (*Prof.*)
London School of Economics and Political Science, United Kingdom

Suman Rajest (*A/Prof.*)
Vels Institute of Science, India

Helen Jerry (*Prof.*)
University of London, United Kingdom

Bryony Karen (*Prof.*)
University of Roehampton, United Kingdom

Ted F.L. Jing (*A/Prof.*)
Shanghai International Studies University, China

W E B M A S T E R

Vedran Vucic
PKP Developer, Belgrade

C O P Y R I G H T A N D C O P Y I N G (I N A N Y F O R M A T)

Articles published in the *International Journal of Business, Economics & Management* (**IJBEM**) are available under *Creative Commons Attribution Non-Commercial No Derivatives Licence (CC BY-NC-ND 4.0).* Authors retain copyright in their work and grant **IJBEM** right of first publication under CC BY-NC-ND 4.0. Users have the right to read, download, copy, distribute, print, search, or link to the full texts of articles in this journal, and to use them for any other lawful purpose. Articles published in **IJBEM** can be copied, communicated and shared in their published form for non-commercial purposes provided full attribution is given to the author and the journal. Authors are able to enter into separate, additional contractual arrangements for the non-exclusive distribution of the journal's published version of the work (*e.g., post it to an institutional repository or publish it in a book*), with an acknowledgment of its initial publication in this journal.

D I S C L A I M E R

The Publisher and Editors cannot be held responsible for errors or any consequences arising from the use of information contained in this journal; the views and opinions expressed do not necessarily reflect those of the Publisher and Editors, neither does the publication of advertisements constitute any endorsement by the Publisher and Editors of the products advertised.

For submission instructions, subscription and all other information visit: https://sloap.org/journal/index.php/ijbem

VOLUME 9 / NUMBER 3 / 2026

International Journal of Business, Economics & Management

Research Articles

Pages

Corporate governance and financial performance of manufacturing companies in Indonesia *120*
I Putu Sisna Armawan, I Ketut Yadnyana, Made Gede Wirakusuma, Eka Ardhani Sisdyani

Analysis of seaweed commodities competitiveness upon international market in Bali province *129*
Putu Udayani Wijayanti, Made Satria Wibawa, Ketut Budi Susrusa

Corporate governance and intellectual capital as drivers of financial sustainability: The mediating role of profitability in community-based financial institutions *136*
Luh Ade Mirah Anggara Wati, I Wayan Suartana

Fraud risk prediction as a moderator of the relationship between operational complexity and audit report lag *146*
I Gede Made Bagus Wira Manuaba, Made Gede Wirakusuma

Scientific and Literature Open Access Publishing
sloap.org/journal/index.php/ijbem

Managerial environmental awareness as a contextual mechanism in advancing SME sustainability: The roles of green innovation, dynamic capabilities, and organizational culture ***154***
Gede Agus Dody Aryawan, Eka Ardhani Sisdyani

Factors influencing high school students' intentions to choose higher education institutions in Northern Vietnam ***168***
Vu Tat Dat

The impact of ESG integration in marketing activities on high school students' choice of higher education institutions in Northern Vietnam ***175***
Bui Ngoc Han

Individual capacity as a moderator of the effects of budget emphasis, organizational commitment, and information asymmetry on budgetary slack ***183***
Putu Ika Sawitri, Ni Putu Sri Harta Mimba

The impact of artificial intelligence adoption on audit quality ***195***
Made Susmitha Kusuma Dewi, Made Gede Wirakusuma

Professional and organizational commitment in ethical decision-making: The moderating role of locus of control among tax consultants in Bali ***204***
Putu Juna Sutrianta, Ni Made Adi Erawati, Anak Agung Gde Putu Widanaputra, Naniek Noviari

Becoming a professional auditor: Professional identity formation among junior auditors in Bali ***214***
Alfaningtyas Shulivien Mangile, I Putu Sudana

The influence of ESG information and digital communication on Vietnamese consumers' building material choices ***222***
Luong Minh Duc



Scientific & Literature Open Access Publishing

Homepage: https://sloap.org/journal/index.php/ijbem/