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Table of Contents

Vol. 4 No. 2 November 2025

Editorial Team
Content
Editorial

The Role of Managerial Support and Peer Networks in the Effectiveness of Digital Team Coaching in Hybrid Work Environments	111-126
<i>Ratu Aghnia Raffaidy Wiguna, Ika Swasti Putri, Nur Rizki Wijaya, Rika Nur Widiastutik</i>	
Exploration of the Role of Professional Ethics in Enhancing Internal Audit Quality in the Banking Sector	127-142
<i>Hendro Lukman, Amatus Venantius Sabubun, Subur Harahap</i>	
Transforming Public Administration Inclusion Practices in Community-Based Social Policy in the Era of Technological Disruption	143-160
<i>Sri Sulandari, Wahyu Ana Mulasari</i>	
Local Government and Efforts to Build Inclusivity of Community-Based Environmental Policies	161-174
<i>I Wayan Astawa, I Komang Erik Arnata Wijaya</i>	
Participatory Governance Driving Innovation in Public Policy Implementation	175-192
<i>Jamal Qadar</i>	
Analysis of Social and Economic Factors that Influence Work Employee Spirit of UD Mertasari	193-204
<i>Pandi Putra Wardana</i>	
Participatory Governance Driving Innovation in Public Policy Implementation	205-218
<i>Jamil Bazarah</i>	
Bureaucratic Reform Enhancing Responsiveness of Government Institutions	219-232
<i>Futum Hubaib, Akbar Aswin</i>	

We are delighted to present the Indonesian Journal of Accounting and Financial Technology (CRYPTO), a scholarly journal committed to publishing high-quality research and insights at the intersection of accounting, finance, and emerging digital technologies. This journal provides an academic platform for researchers, practitioners, policymakers, and industry professionals to share knowledge and contribute to the advancement of financial innovation in Indonesia and beyond.

In an era marked by rapid technological change, the integration of blockchain, digital assets, artificial intelligence, and financial technology have profoundly reshaped accounting and financial practices. The CRYPTO Journal seeks to capture these transformations by publishing articles that are not only theoretically rigorous but also practically relevant to the global and local context.

Every article featured in this issue has undergone a thorough peer-review process to ensure academic integrity, originality, and relevance. The diversity of topics presented reflects the journal's commitment to multidisciplinary perspectives, ranging from accounting information systems and digital auditing to fintech adoption, risk management, and financial inclusion.

We sincerely thank all authors, reviewers, and members of the editorial board for their valuable contributions to the success of this publication. Their commitment and expertise ensure that the Indonesian Journal of Accounting and Financial Technology (CRYPTO) continues to be a trusted reference for both academia and industry.

It is our hope that this journal will inspire further research, foster collaboration, and contribute to the development of accounting and financial technology innovations that support sustainable economic growth and good governance.

Happy reading

Genesis Sembiring Depari, S. Pd, MBA, Ph. D
Editor in Chief