EDITORIAL: Corporate law and governance overview

Dear readers!

We are pleased to present *Corporate Law & Governance Review's* third issue of 2025. This issue contains 14 contributions covering a number of interesting topics. Topics covered include fighting corruption (including money laundering), the auditing and forensic accounting fields, legal and regulatory systems in different contexts (including Sharia Law), and improving the performance of government agencies. These contributions are based on numerous locations, including Indonesia, Sudan, Jordan, Vietnam, Lebanon, Kosovo, the United States, and New Zealand.

A major theme of this issue is fighting corruption. For example, both *Rufriyanto Maulana Yusuf*, *Lela Nurlaela Wati*, and *Rita Yuni Mulyanti* and *Mohammad Reza*, *Muhammad Hawin*, and *Ningrum Natasya Sirait* analyze reducing corruption in Indonesia. Building on Lane (2000), Halim, Pranata, and Zarkasi (2021), Bari et al. (2025), and Guidara (2024), *Rufriyanto Maulana Yusuf*, *Lela Nurlaela Wati*, and *Rita Yuni Mulyanti* is the first published study to investigate how transparency, efficiency, and integrity at the Komisi Pemberantasan Korupsi (KPK) affect its ability to fight corruption. Specifically, they find that publicly disclosing financial transactions on a regular basis, reducing delays in processing, and conducting regular training on integrity for all staff can improve KPK's ability to fight corruption. *Mohammad Reza*, *Muhammad Hawin*, and *Ningrum Natasya Sirait* investigate how the Business Competition Compliance Program (recently introduced by the Indonesian Competition Commission) encourages companies to align their operations with the principles of fair competition. They find that effective alignment with these principles improves organizational resilience and reduces regulatory conflicts. Both of these articles can be of interest to regulators and companies around the world looking to reduce corruption.

Two articles in this issue address money laundering. *Mariam El Harras* and *My Abdelouhab Salahddine* is a structured literature review of publications from 2020 to 2024, assessing various regulatory technology tools used to combat money laundering. This review supports the notion from Kurum (2023) and Hossain (2025) that, in addition to improving efficiency, regulatory technology tools are effective anti-money laundering tools. Tools investigated include customer due diligence, know your customer, and information sharing and cross-border cooperation, among others. *Salahaldin Abdulkader Jebarah*, *Mammed Hassan Jammaa*, *Abdulrazak F. Shahatha Al Mashhadani*, *Mohammad Abu Taher*, *Ahmad Alomar*, *Mohammed Al Makhmari*, and *Mounir Snoussi* investigate the extent of money laundering in Sudan. They find that Sudan's existing legal and regulatory frameworks are insufficient for preventing money laundering. Both of these articles can be of interest to regulators searching for ways to fight and reduce money laundering.

Those interested in auditing and forensic accounting will find three articles in this issue of particular interest. *Ali Al-Thuneibat*, *Omar Mowafi*, *Melina Al-Hasan*, and *Sajead Alshdaifat* study how COVID-19 impacted the professional skepticism of external auditors. They find that the pandemic significantly impacted the way auditors evaluate audit evidence and their processing of circumstances that might indicate fraud. These results support Xu et al. (2023), Xu and Yang (2025), and Purwanti et al. (2025). *Duc Dinh Truong*, *Thi Que Nguyen*, *Thi Du Tran*, *Thi Bac Dang*, *Van Hau Nguyen*, and *Duc Tai Do* address the use of informational technology (IT) in auditing. Building on Tran and Nguyen (2023), they investigate how Vietnamese auditors perceive using IT to detect financial statement fraud. The main finding is that auditors who perceive themselves to be more proficient in using IT are more likely to use it in fraud detection. Last, *Safaa Ahmad*, *Abdallah Bader Mahmoud Alzoubi*, and *Rahaf Alkhalaileh* investigate the prevalence of external auditors with forensic accounting expertise and various firm characteristics in Jordanian companies. They find that large companies, older companies, and companies with higher financial performance are more likely to have external auditors with forensic accounting expertise. These articles would be of interest to regulators and companies interested in looking for ways to improve external auditing and fraud detection.

There are other articles in this issue likely to be of interest to various groups and stakeholders. We hope you enjoy them!

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