Foreword
Kashan Pirzada

The Relationship Between Key Audit Matters (KAMS) Disclosure and Stock Reaction: Cross-Sectional Study of Thailand, Malaysia, and Singapore
Phattarawade Sawangjan, Muttanachai Suttipun 70 – 77

Cultural Values and Perceived Audit Quality: A Conceptual Framework
Samirah Dunakhir, Mukhammad Idrus 78 – 83

Tax Policy and Foreign Direct Investment: A Regime Change Analysis.
Onome Christopher Edo, Anthony Okafor, PhD., Akhigbodemhe Emmanuel Justice 84 – 98

Financial Literacy and Retirement Planning of Working-Age People
Tatiyaporn SIRISAKDAKUL, Butsakorn KHORNJAMNONG 99 – 107

The Influence of ESG Disclosures on Firm Value in Thailand
Thanyaorn Yordudom, Muttanachai Suttipun 108 – 114