ONLINE ISSN: 2302

E-JURNAL AKUNTANSI



VOLUME 34
NO. 11 NOVEMBER

Jln. P. B. Sudirman Denpasar, Bali, Indonesia
E-mail: ejurnalakuntansi@unud.ac.id

Tim Editor
Editor-In-Chief:
Putu D'yan Yaniartha Sukartha, Udayana University, Bali, Indonesia

Managing Editor:
Putu Agus Ardiana, Udayana University, Bali, Indonesia
I Gusti Ayu Desni Saraswati Sudirga, Udayana University, Bali, Indonesia

Editorial Board:
Dodik Ariyanto, Udayana University, Bali-Indonesia
Luh Gede Krisna Dewi, Udayana University, Bali, Indonesia
Ni Putu Sri Harta Mimba, Udayana University, Bali, Indonesia
I Gusti Ayu Made Asri Dwija Putri, Udayana University, Bali, Indonesia
Dewa Gede Wirama, Udayana University, Bali, Indonesia
Made Gede Wirakusuma, Institute of Indonesia Chartered Accountants, Bali, Indonesia
Ni Ketut Rasmini, Institute of Indonesia Chartered Accountants, Bali, Indonesia
Hisky Ryan Kawulur, Universitas Negeri Manado, Sulawesi Utara, Indonesia
Made Aristia Prayudi, Universitas Pendidikan Ganesha, Bali, Indonesia
Aryo Prakoso, Jember University, Jawa Timur, Indonesia
Ardi Gunardi, Pasundan University, Bandung, Indonesia
Ayu Aryista Dewi, Udayana University, Bali, Indonesia
I Wayan Pradnyantha Wirasedana, Udayana University, Bali, Indonesia

E-Jurnal Akuntansi (EJA) [e-ISSN 2302-8556] is an electronic scientific journal published online once a month. E-journal aims to improve the quality of science and channel the interest of sharing and dissemination of knowledge for scholars, students, practitioners, and the observer of science in accounting. E-Journal of Accounting accept the results of studies and research articles In the field of financial accounting, auditing, management accounting, government accounting, accounting information systems, taxation, behavioral accounting, bank accounting and rural credit institutions which have not been published in other media.

Administration:
Anisa Virdawati Amara, Faculty of Economics and Business, Udayana University
I Komang Rupa Agustina, Faculty of Economics and Business, Udayana University
I Kadek Bagus Krisnanda, Faculty of Economics and Business, Udayana University

EJA Indexed by:

INDEX COPERNICUS INTERNATIONAL

Google scholar

crossref

GARUDA
GARBA RUJUKAN DIGITAL

sinta
Science and Technology Index



Vol. 34 No. 11 November 2024
Published: 2024-11-30
Articles

The Concept of Rwa Bhineda on Investment Interest in Green Sukuk by Considering Environmental Awareness
Ni Nyoman Sri Rahayu Trisna Dewi, Gusti Ayu Putu Eka Dewi Prihantari 2724-2736

The Role of Cognitive Ease in the Utilization and Preparation of Accounting Information in SMEs
Rini Ridhawati, Adhitya Bayu Suryantara, Novia Rizki 2737-2751

The Effect of Financial Distress on Earnings Management with Managerial Ownership as Moderating Variable
I Komang Sutrisna Adi Natha, I Gde Ary Wirajaya 2752-2765

Assessing the Implementation of the Audit Management Information System (SIMAUDI) in the Directorate General of Customs and Excise Using the DeLone and McLean Model
Ardi Galung Pradana, Machmudin Eka Prasetya 2766-2782

The Determinants of Accounting Inventory Valuation Methods: Does Firm Size Matter?
Muhammad Rafenza Ramadhan, Kholilah 2783-2799

Determinants of Economic Growth in Special Autonomous Regions: Does Capital Expenditure Important?
Rizki Linda Afiska 2800-2817

Bibliometric and Content Analysis of Research Developments related to Factors Affecting Tax Compliance in Indonesia
I Wayan Boby Astagina Naghi, Ira Irawati, Darto 2818-2838

Russia-Ukraine Confrontation: How Does It Affect Market Reaction and Stock Performance of the Mining Sub-Sector?
Mohammad Fauzan Alghifari, Apriwandi Apriwandi, Egita Nur Fadila 2839-2860

The Influence of Tax Haven and Foreign Ownership on the Transfer Pricing Decisions (Good Corporate Governance as a Moderation)
Siti Nafisah Azis 2861-2873

Moderasi Variabel Prediktor Terhadap Pengaruh Sistem Informasi Akuntansi Pada Kinerja Karyawan Bank Perkreditan Rakyat Kabupaten Tabanan
I Ketut Jati, Gede Juliarsa 2874-2890

The Role Of Auditor Individual Morality In Moderating The Relationship Of Love Of Money And Machiavellian Character Towards Accounting Fraud Tendency
Maria Yessica Halik, Johannes Babtista Halik, Dian Adhesive Fourtuniette Sumanti, Stella Nirmala Meylani Mangampa 2891-2905

Exploring the Impact of Awareness, Tax Amnesty, and Socialization Efforts on Motor Vehicle Tax Compliance
I Wayan Yoghi Widhiartha Pratama, Ni Ketut Rasmini, Ni Luh Supadmi, I Ketut Sujana 2906-2917

Exploring the Role of Environmental Impact in Maximizing the Effect of CSR on Profitability
Ellyzabeth Sonia Saeguso, Eko Budi Santoso 2918-2932

Determinants And Moderators of Tax Planning, With Firm Size as The Control Variable
Wisnu Haryo Pramudya, Wuku Astuti 2933-2946

Moderation of Perceived Usefulness and Ease of Online Learning Media on the Influence of Predictor Variables on Students' Level of Understanding
Anak Agung Ngurah Agung Kresnandra, I Wayan Gde Wahyu Purna Anggara 2947-2965

The Effect of Audit Quality, Company Size, and Leverage on Going Concern Audit Opinions
Farah Nisa Ul Albab, Yusmanita Chairani, Mila Indriastuti 2966-2978

Rasionalitas Akuntabilitas Adat: Praktik Akuntabilitas Desa Adat Bali
Luh Putu Lusi Setyandarini Surya 2979-2992

Desktop Pemeriksaan Pajak Application from the User's Perception
Agus Harjanto, Siti Nuryanah 2993-3005

Ukuran Perusahaan Sebagai Pemoderasi Pengaruh Sustainability Reporting Pada Nilai Perusahaan
Ni Wayan Ita Puspita, I Gusti Ayu Nyoman Budiasih 3006-3020

Prototype Accounting Application to Simplify Recording Financial Statements in MSMEs
Leonardo Gilang Indra Nugraha, Dewi Kartikasari, Imanuel Zega 3021-3033