

ONLINE ISSN: 2302



E-JURNAL AKUNTANSI



VOLUME 36
NO. 8 AGUSTUS

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:



Implementation of E-Procurement in Preventing Fraud Goods and Services Procurement

Farhan Azis, Evada Dewata, Riza Wahyudi 1504-1523

The Influence of Audit Committee Size, Public Ownership, and Corporate Profitability on the Timeliness of Financial Statement Publication

Cristiano Ronaldo Harijono, Dodik Ariyanto 1524-1536

Green Innovation and Sustainable Growth: How Green Reputation Strengthens the Value Creation of Environmental Strategies

Rita Wijayanti, Nashirotn Nisa Nurharjanti, Diana Nur Apni, Lusi Nuraini 1537-1554

Determinants of Islamic Financial Inclusion: The Mediating Role of Islamic Financial Awareness in Baitul Maal Wat Tamwil Banyumas

Fadilah Aini Insani, Bima Cinintya Pratama, Iwan Fakhruddin, Dwi Winarni 1555-1579

Digital Era Charity Fraud: A Forensic Accounting Review of Typologies and Countermeasures

Bela Angela, Habiburrochman 1580-1596

Greenwashing, ESG Controversies, and Corporate Performance: The Moderating Role of CSR Strategy

Watim Maysaroh 1597-1616

Sustainability Management Accounting and Firm Performance: The Moderating Role of Sustainable Governance

Rosalinda Sinaga, Erizal Wibisono Santoso, Santi Yopie 1617-1635

Determinants of Fraud Prevention with Organizational Culture as a Moderating Variable

Joas, David Efendi 1636-1651

ESG Controversies and Firm Value: The Moderating Effect of Board Characteristics, ESG Performance, and Public Governance

Agnes Aura Ainisha, Sylvia Veronica Nalurita Purnama Siregar 1652-1670

Does CEO Narcissism Determine Earnings Management Motivation?

Ari Nurul Fatimah, Nibras Anny Khabibah 1671-1689