

ONLINE ISSN: 2302



# E-JURNAL AKUNTANSI



**VOLUME 36**  
**NO. 2 FEBRUARI**

Jln. P. B. Sudirman Denpasar, Bali, Indonesia  
E-mail: [ejurnalakuntansi@unud.ac.id](mailto: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:**



**The Effect of Green Accounting and Environmental Disclosure on Financial Performance**

Vania Salsabila, Munari

282-292

**Exploring How Professional Skepticism and Religiosity Influence Audit Quality Through Internal and External Traits**

Ni Putu Danis Amara Santi, Dodik Ariyanto

293-305

**The Impact of ESG Disclosure on Firm Value in ASEAN: The Moderating Role of Audit Quality**

Herlambang Ramadhan Kusno, Novita Sari

306-320

**Carbon Accounting in Practice: Determinants of Emission Disclosure among Indonesian Non-Financial Firms**

Ni Luh Putu Pebri Anggreni, I Gusti Ayu Nyoman Budiasih

321-331

**The Role of Local Government Financial Performance in Achieving Sustainable Development Goal 11**

Maya Sari, Mohammad Iqbal Bakry, Latifah Sukmawati Yuniar,

Andi Chairil Furqan

332-346

**The Impact of Emotional Intelligence, Social Values, Behavioral Control, Gender, and Financial Incentives on Pursuing a Career as a Public Accountant**

Sinta Nuriya Ulfa, Luh Gede Krisna Dewi

347-359

**The Mediating Role of Profitability in the Green Accounting-Firm Value Relationship: Evidence from Indonesian Primary Sectors**

Afni Eliana Saragih, Ratnawati

360-372

**Corporate Social Responsibility and Green Accounting: Effects on Profitability During COVID-19 in Indonesia**

Laksmi Regita Sari, I Made Pande Dwiana Putra

373-384

**Comparative Analysis of the Effectiveness of Three Models in Detecting Financial Statement Fraud**

Achmad Haryadi, Risna Nurmalasari, Harti Budi Yanti

385-398

**Analyzing The Impact of Profitability, Dividend Policy, and Corporate Social Responsibility Disclosure on Firm Value**

Ni Putu Eka Adnyani, I Gusti Ngurah Agung Suaryana

399-411

**Accounting Conservatism in Family Businesses: An Ethnographic Study of Guanxi in Samarinda Shipping Company**

Rika Nurul Permatasari, Ahmad Juanda, Aniek Rumijati

412-426

**Impact of E-Samsat Implementation and BBNKB Elimination on Taxpayer Compliance, with Tax Socialization as a Moderator**

Ni Made Mila Dwi Lestari, I Ketut Jati

427-439

<b>Tax Avoidance Behavior in Manufacturing Firms</b>	
Sophia Puspita Ningrum, Junaidi, Yunus Indra Purnama, Fran Sayekti	440-452
<b>Examining the Interrelationships Among Internal Control Systems, Love of Money, Morality, and the Propensity for Corruption</b>	
Anak Agung Putu Galih Widari, I Wayan Gde Wahyu Purna Anggara	453-465
<b>Comparative Perspective: Determining Liquidity and Leverage on Bank Profitability in Indonesia and Thailand for the Period 2015-2024</b>	
Adinda Rahma Hashifa, Ririh Dian Pratiwi	466-482
<b>The Influence of Internal Audit Roles, Leadership Styles and Compensation Levels on the Effectiveness of the Internal Control System</b>	
Ni Kadek Yuta Paramitha, Ni Luh Sari Widhiyani	483-496
<b>The Influence of Employee and Investor Pressure, Profitability, and Company Activities on Sustainability Reporting Quality</b>	
Made Agus Darma Cahyadi, I Gusti Ayu Made Asri Dwija Putri	511-525
<b>Evaluating Bali's Financial Performance: Pre, During, and Post-Covid-19</b>	
Alya Diajeng Pangestu, Erwin Saraswati	497-510
<b>Determinants of Fraud Tendency among Accounting Students: The Moderating Role of Ethical Value</b>	
Aniyatus Shofiyah, Lilis Ardini	526-549
<b>Green Innovation as a Moderating: The Effects of ESG Disclosure and Financial Slack on Financial Performance</b>	
Yohana Elliza Sitohang, Dwiwarso Utomo	550-567