

ONLINE ISSN: 2302



E-JURNAL AKUNTANSI



VOLUME 35
NO. 7 JULI

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:



Corporate Governance, Green Investment, and Carbon Emission Disclosure Moderated by Environmental Reputation

I Made Dwi Kusumajaya, I Gusti Ayu Nyoman Budiasih 1891-1905

Analysis of Internal Control over Financial Reporting on Inventory Accounts: A Case Study at Institution X

Ni Luh Putu Ayu Priscilla Wirantika Putri, Dyah Setyaningrum 1906-1923

Application of UTAUT 2 Model on E-Filing Usage Behavior

Putu Andy Suarna Dwipa, Gayatri Gayatri 1924-1934

Evaluation of Risk Management Implementation in Import Duty Tariff Determination Based on Ministerial Regulation

Yos Ricki Yanuar, Chaerul Djusman Djakman 1935-1948

Institutional Ownership as a Moderator in the Relationship Between Enterprise Risk Management, Profitability, and Firm Value

Ni Putu Hanna Windu Sari, Anak Agung Ngurah Agung Kresnandra,
I Ketut Sujana 1949-1960

Designing Project Overhead Cost Attribution Calculation Module to Enhance CAPEX Control Using Object Oriented Analysis and Design Method

Ide Dia Selly, Machmudin Eka Prasetya 1961-1976

Tax Planning, Conservatism Accounting and Business Risks to Company Value

Wawan Cahyo Nugroho 1977-1992

Bridging The Financial Reporting Gap In MSMES: The Role of SIAPIK Applications, Success Factors, And Barriers

Fadhila Auliya Nisa, Yuniarti Hidayah Suyoso Putra 1993-2011

The Moderating Effect of Competitive Advantage on the Relationship of Intellectual Capital and Financial Performance

Ayu Setyaningrum, Bima Cinintya Pratama, Sri Wahyuni, Dwi Winarni 2012-2030

Determinant Factors of Ecological Fiscal Transfer in Indonesia

Puput Anggraeni Saputri, Novi Dirgantari, Iwan Fakhruddin, Ani Kusbandiyah 2031-2044

IPOs and Stock Returns: The Role of Capital Structure, Firm Size, Profitability, and Firm Value

Stevanus Andiyanto, Amir Amir, Edi Joko Setyadi, Selamat Eko Budi Santoso 2045-2060

Strengthening Risk Management in Digital Financial Institutions (A Case Study of PT GVD)

Ratih Dewi Herawati, Tubagus M. Yusuf Khudri 2061-2076

Tax Management Analysis of VAT and Its Implications for Liquidity in Construction Companies

Cempaka Effendi Gunawan, Arifin Rosid

2077-2087

The Transformation of Import Tax Collection on Consignment Goods through Self-Assessment: An Empirical Study at Soekarno-Hatta International Airport

Dian Agustina, Yulianti Abbas

2088-2103

The Effect of Profitability, Leverage, Corporate Social Responsibility, and Institutional Ownership on Tax Aggressiveness

Yosida Isdianawati, Bobby Fisher

2104-2120

Audit Quality, Firm Value And Earnings Management

Deva Setyawan, Imam Ghozali

2021-2117

Digital Technology, Cost Category, and Competitive Advantage in Islamic Bank X

Fatchullah Reza Siswanto, Nazaruddin Malik, Driana Leniwati

2118-2129

Analysis of Audit Tenure, CEO Education, And Ineffective Monitoring On Fraudulent Financial Statement

Umi Nur Fryda Kusli Rochmah, Gideon Setyo Budiwitjaksono

2130-2143

The Influence of Retail Investor Activity and Sentiment on Social Media on Stock Market Dynamics in Bali

I Gusti Ngurah Agung Dananjaya, Made Aristia Prayudi,

I Gd Nandra Hary Wiguna

2144-2158

Evaluation of Environment, Social, and Governance (ESG) Implementation at PT XYZ

Yohanna Bregiba Lolaninta Br Purba, Ratna Wardhani

2159-2173