



Jurnal Akademi Akuntansi (JAA)

Program Studi Akuntansi – Fakultas Ekonomi dan Bisnis
Universitas Muhammadiyah Malang

P-ISSN: 2715 – 1964

E-ISSN: 2654 – 8321

Jl. Raya Tlogomas No. 246 Malang, Jawa Timur 65144

INDEKS PENGARANG

| | |
|-------------------------------|-----|
| Asih Machfuzhoh | 222 |
| Azmi Fitriati | 176 |
| Bima Cinintya Pratama | 176 |
| Darul Amri | 271 |
| Diajeng Fitri Wulan | 196 |
| Endang Dwi Wahyuni | 166 |
| Fastha Aulia Pradhani | 279 |
| Felia Oktafiani | 176 |
| Hafiez Sofyani | 149 |
| Intan Puspanita | 222 |
| Irfan Ardiyanto | 149 |
| Juwita Sari | 279 |
| Lesy Lorensa | 271 |
| Lina Devita Putri | 256 |
| Lindrianasari | 196 |
| Meyliana | 296 |
| Natasia Alinsari | 256 |
| Putri Nuril Wulanatining Asih | 236 |
| Rindu Rika Gamayuni | 196 |
| Rita Martini | 271 |
| Sunaryanto | 236 |
| Tiara Pandansari | 176 |
| Vinola Herawaty | 296 |
| Yunia Amelia | 196 |



INDEX SUBJECT

A

Academic Dishonesty 236

B

Basic and Chemical Industries 256

C

Capital Expenditure 271

Corporate Social Responsibility Disclosure 196, 296

Compliance 222

D

Director Diversity 196

E

Earnings Management 296

Earning Response Coefficient 196

Education and Sharia Supervisory Board Reputation 176

E-Filing 279

Environment 279

Enterprise Risk Management (ERM) 166

F

Financial Aspect 256

Financial Leverage 166

Financial Performance 256

Fraud Pentagon 236

G

Good Corporate Governance 296

GRI Standards 196

I

Income 271



Jurnal Akademi Akuntansi (JAA)

Program Studi Akuntansi – Fakultas Ekonomi dan Bisnis
Universitas Muhammadiyah Malang

P-ISSN: 2715 – 1964

E-ISSN: 2654 – 8321

Jl. Raya Tlogomas No. 246 Malang, Jawa Timur 65144

| | |
|----------------------------|----------|
| Internal Control System | 149 |
| Intellectual Capital | 176 |
| M | |
| Management Commitment | 149 |
| Managerial Performance | 149 |
| Moderation | 279 |
| O | |
| Ownership Aspect | 256 |
| P | |
| Participation in Budgeting | 149 |
| Profitability | 166, 296 |
| R | |
| Regional Government | 271 |
| S | |
| Sharia Compliance | 176 |
| Social Performance | 176 |
| Stock Return | 166 |
| T | |
| Tax Awareness | 222 |
| Tax Compliance | 279 |
| Tax Knowledge | 222 |
| Tax Sanctions | 222 |
| Test Anxiety | 236 |
| Trust in Government | 279 |
| V | |
| Value Relevance | 196 |
| Village Government | 149 |



Jurnal Akademi Akuntansi (JAA)

Program Studi Akuntansi – Fakultas Ekonomi dan Bisnis
Universitas Muhammadiyah Malang

P-ISSN: 2715 – 1964

E-ISSN: 2654 – 8321

Jl. Raya Tlogomas No. 246 Malang, Jawa Timur 65144

PUBLICATION ETHICS

Jurnal Akademi Akuntansi (JAA) is a peer-reviewed journal. This statement clarifies ethical behavior of all parties involved in the act of publishing an article in this journal, including the author, the chief editor, the Editorial Board, the peer-reviewer and the publisher (Universitas Muhammadiyah Malang). This statement is based on COPE's Best Practice Guidelines for Journal Editors.

Ethical Guideline for Journal Publication

The publication of an article in a peer-reviewed Jurnal Akademi Akuntansi is an essential building block in the development of a coherent and respected network of knowledge. It is a direct reflection of the quality of the work of the authors and the institutions that support them. Peer-reviewed articles support and embody the scientific method. It is therefore important to agree upon standards of expected ethical behavior for all parties involved in the act of publishing: the author, the journal editor, the peer reviewer, the publisher, and the society.

Universitas Muhammadiyah Malang as the publisher of Jurnal Akademi Akuntansi takes its duties of guardianship over all stages of publishing extremely seriously and we recognize our ethical and other responsibilities. We are committed to ensuring that advertising, reprint or other commercial revenue has no impact or influence on editorial decisions. In addition, the *Universitas Muhammadiyah Malang* and Editorial Board will assist in communications with other journals and/or publishers where this is useful and necessary.

Publication decisions

The editor of the Jurnal Akademi Akuntansi is responsible for deciding which of the articles submitted to the journal should be published. The validation of the work in question and its importance to researchers and readers must always drive such decisions. The editors may be guided by the policies of the journal's editorial board and constrained by such legal requirements as shall then be in force regarding libel, copyright infringement and plagiarism. The editors may confer with other editors or reviewers in making this decision.

Fair play

An editor at any time evaluates manuscripts for their intellectual content without regard to race, gender, sexual orientation, religious belief, ethnic origin, citizenship, or political philosophy of the authors.

Confidentiality

The editor and any editorial staff must not disclose any information about a submitted manuscript to anyone other than the corresponding author, reviewers, potential reviewers, other editorial advisers, and the publisher, as appropriate.

Disclosure and conflicts of interest

Unpublished materials disclosed in a submitted manuscript must not be used in an editor's own research without the express written consent of the author.

Duties of Reviewers

Contribution to Editorial Decisions

Peer review assists the editor in making editorial decisions and through the editorial communications with the author may also assist the author in improving the paper.



Promptness

Any selected referee who feels unqualified to review the research reported in a manuscript or knows that its prompt review will be impossible should notify the editor and excuse himself from the review process.

Confidentiality

Any manuscripts received for review must be treated as confidential documents. They must not be shown to or discussed with others except as authorized by the editor.

Standards of Objectivity

Reviews should be conducted objectively. Personal criticism of the author is inappropriate. Referees should express their views clearly with supporting arguments.

Acknowledgment of Sources

Reviewers should identify relevant published work that has not been cited by the authors. Any statement that an observation, derivation, or argument had been previously reported should be accompanied by the relevant citation. A reviewer should also call to the editor's attention any substantial similarity or overlap between the manuscript under consideration and any other published paper of which they have personal knowledge.

Disclosure and Conflict of Interest

Privileged information or ideas obtained through peer review must be kept confidential and not used for personal advantage. Reviewers should not consider manuscripts in which they have conflicts of interest resulting from competitive, collaborative, or other relationships or connections with any of the authors, companies, or institutions connected to the papers.

Duties of Authors

Reporting standards

Authors of reports of original research should present an accurate account of the work performed as well as an objective discussion of its significance. Underlying data should be represented accurately in the paper. A paper should contain sufficient detail and references to permit others to replicate the work. Fraudulent or knowingly inaccurate statements constitute unethical behavior and are unacceptable.

Data Access and Retention

Authors are asked to provide the raw data in connection with a paper for editorial review, and should be prepared to provide public access to such data (consistent with the ALPSP-STM Statement on Data and Databases), if practicable, and should, in any event, be prepared to retain such data for a reasonable time after publication.

Originality and Plagiarism

The authors should ensure that they have written entirely original works, and if the authors have used the work and/or words of others that this has been appropriately cited or quoted.

Multiple, Redundant or Concurrent Publication

An author should not in general publish manuscripts describing essentially the same research in more than one journal or primary publication. Submitting the same manuscript to more than one journal concurrently constitutes unethical publishing behavior and is unacceptable.

Acknowledgment of Sources

Proper acknowledgment of the work of others must always be given. Authors should cite publications that have been influential in determining the nature of the reported work.

Authorship of the Paper

Authorship should be limited to those who have made a significant contribution to the conception, design, execution, or interpretation of the reported study. All those who have made significant contributions should be listed as co-authors. Where there are others who



Jurnal Akademi Akuntansi (JAA)

Program Studi Akuntansi – Fakultas Ekonomi dan Bisnis
Universitas Muhammadiyah Malang

P-ISSN: 2715 – 1964

E-ISSN: 2654 – 8321

Jl. Raya Tlogomas No. 246 Malang, Jawa Timur 65144

have participated in certain substantive aspects of the research project, they should be acknowledged or listed as contributors. The corresponding author should ensure that all appropriate co-authors and no inappropriate co-authors are included on the paper and that all co-authors have seen and approved the final version of the paper and have agreed to its submission for publication.

Hazards and Human or Animal Subjects

If the work involves chemicals, procedures or equipment that have any unusual hazards inherent in their use, the author must clearly identify these in the manuscript.

Disclosure and Conflicts of Interest

All authors should disclose in their manuscript any financial or other substantive conflicts of interest that might be construed to influence the results or interpretation of their manuscript. All sources of financial support for the project should be disclosed.

Fundamental errors in published works

When an author discovers a significant error or inaccuracy in his/her own published work, it is the author's obligation to promptly notify the journal editor or publisher and cooperate with the editor to retract or correct the paper.



Jurnal Akademi Akuntansi (JAA)

Program Studi Akuntansi – Fakultas Ekonomi dan Bisnis
Universitas Muhammadiyah Malang

P-ISSN: 2715 – 1964

E-ISSN: 2654 – 8321

Jl. Raya Tlogomas No. 246 Malang, Jawa Timur 65144

TEMPLATE JURNAL AKADEMI AKUNTANSI (JAA)

JUDUL □ (Bahasa Indonesia) Judul tidak lebih dari 25 kata, Judul menggunakan Huruf Kapital Semua (Font: Bell MT; Font Size: 14)

TITLE □ (*English Title Here*) Title no more than 25 words, Title uses All Capital Letters (Font: Bell MT; Font Size: 14)

Nama (nama) Penulis / Author Name

Afiliasi (para) penulis / Author Affiliation

“Contoh: Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Malang, Indonesia”

Alamat surel penulis (utama)/ Corresponding author

Abstract Jurnal Akademi Akuntansi terdiri dari 2 Abstrak yaitu berbahasa Inggris dan Bahasa Indonesia. (Font: Bell MT; Font Size: 12)

Abstract □ *Abstract* ditulis dalam bahasa Inggris dengan kalimat *present tense* dan tidak lebih dari 150 kata dalam satu paragraf dengan spasi 1 (*single space*). *Abstract* harus berisi: tujuan, metode, hasil, dan simpulan penting penelitian.

.....
.....

Keywords: □ 3-5 kata kunci (alphabetical order)

Abstrak □ *Abstract* ditulis dalam bahasa Indonesia dan tidak lebih dari 150 kata dalam satu paragraf dengan spasi 1 (*single space*). *Abstract* harus berisi: tujuan, metode, hasil, dan simpulan penting penelitian.

.....
.....

Keywords: □ 3-5 kata kunci (alphabetical order)

PENDAHULUAN (Font: Bell MT; Font Size: 12)

Uraikan:

Isu/fenomena riset/riset gap

.....
.....

Teori atas isu/fenomena

.....



.....
.....
Ringkasan penelitian terdahulu

.....
.....
Positioning paper (tujuan penelitian dan perbedaan penelitian yang dilakukan dengan penelitian-penelitian terdahulu

.....
.....
Jabarkan proses pengembangan hipotesis dengan berdasarkan pada Teori, Riset terdahulu, Logika (jika penelitian menggunakan hipotesis)

.....
.....
METODE

Pada bagian metode harus dituliskan secara jelas bagaimana penelitian dilakukan. Untuk penelitian studi kasus (termasuk penelitian non-positivism/kualitatif), bagian ini meliputi: jenis penelitian, obyek, data, dan teknik/tahapan analisis. Untuk penelitian survei, bagian ini berisi: jenis penelitian, populasi dan teknik pengambilan sampel, jenis dan sumber data, instrumen penelitian, dan teknik analisis data.

.....
.....
HASIL DAN PEMBAHASAN

Deskriptif Statistik □ sajikan data penelitian disini

.....
.....
.....
.....
Analisis Data dan Pembahasan □ sajikan hasil analisis data disini (termasuk output aplikasi statistik)



Jurnal Akademi Akuntansi (JAA)

Program Studi Akuntansi – Fakultas Ekonomi dan Bisnis
Universitas Muhammadiyah Malang

P-ISSN: 2715 – 1964

E-ISSN: 2654 – 8321

Jl. Raya Tlogomas No. 246 Malang, Jawa Timur 65144

.....
.....
.....
.....
.....
.....
.....
.....
.....

□ lakukan pembahasan (diskusi) atas hasil analisis data dengan merujuk ke teori, riset terdahulu, dan logika (logical thinking)

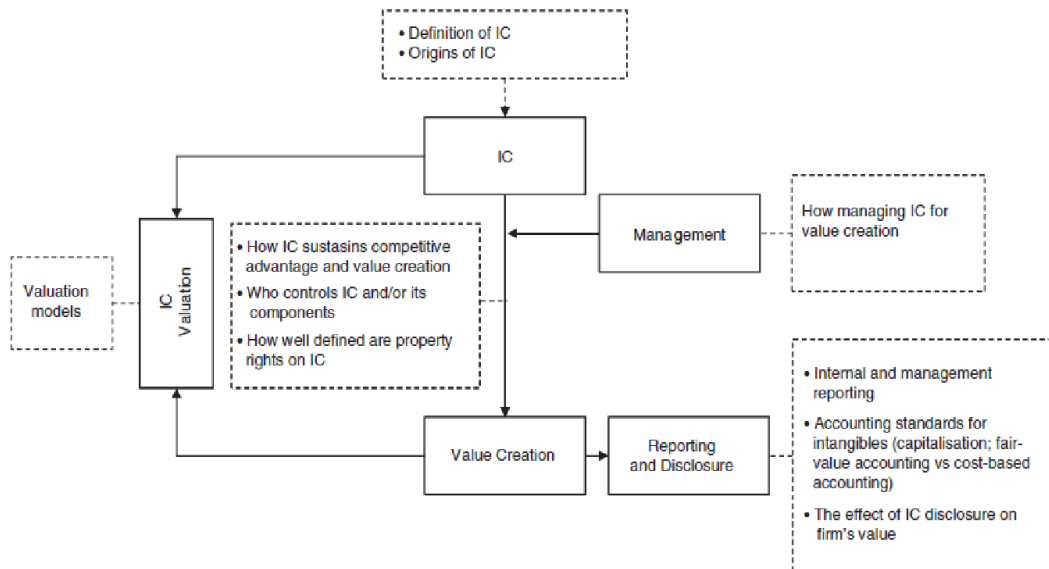
.....
.....
.....
.....
.....

Contoh Tabel dan Gambar

Tabel 1. Kategori Kinerja IC Industri Perbankan Indonesia

| Tahun | KATEGORI KINERJA IC | |
|-------|--------------------------|--------------------------|
| | Versi Kamath | Versi Mavridis |
| 2004 | <i>Top Performers</i> | <i>Top Performers</i> |
| 2005 | <i>Common Performers</i> | <i>Top Performers</i> |
| 2006 | <i>Bad Performers</i> | <i>Common Performers</i> |

Sumber: Ulum (2009)



Sumber: Marzo (2014)

Gambar 1. Isu-isu tentang Intellectual Capital

SIMPULAN DAN SARAN □ *simpulkan hasil penelitian dalam format narasi, bukan “pointer” (maksimal 150 kata). Pada bagian ini dapat ditambahkan “keterbatasan” dan “saran”.*

.....

.....

.....

.....

.....

.....

DAFTAR PUSTAKA □ *sajikan referensi yang dirujuk di naskah dengan menggunakan style JRAK*

Ulum, I. 2009. *Intellectual Capital; Konsep dan Kajian Empiris*. PT. Graha Ilmu. Yogyakarta.

Watts, R.L. dan J.L. Zimmerman. 1986. *Positive Accounting Theory*. Prentice-Hall. Englewood Cliffs. NJ.

Roos, J., G. Roos, N.C. Dragonetti, dan L. Edvinsson. 1997. *Intellectual Capital: Navigating in the New Business Landscape*. Macmillan Business. Houndsmills.

Bontis, N. dan J. Fitz-enz. 2002. “Intellectual capital ROI: a causal map of human capital antecedents and consequents”. *Journal of Intellectual Capital*. Vol. 3 No. 3. pp. 223-47.



Jurnal Akademi Akuntansi (JAA)

Program Studi Akuntansi – Fakultas Ekonomi dan Bisnis
Universitas Muhammadiyah Malang

P-ISSN: 2715 – 1964

E-ISSN: 2654 – 8321

Jl. Raya Tlogomas No. 246 Malang, Jawa Timur 65144

- Abidin. 2000. “Upaya Mengembangkan Ukuran-ukuran Baru”. *Media Akuntansi*. Edisi 7. Thn. VIII. pp. 46-47.
- Hanafi, M. 1998. “Efisiensi Emisi Saham Baru di Bursa Efek Jakarta”. *KELOLA Gadjah Mada University Business Review*. No. 17/VII/1998, h. 88-106.
- Pulic, A. 2000. “VAIC™ – an accounting tool for IC management”. available online at: www.measuring-ip.at/Papers/ham99txt.htm (diakses pada 2 November 2006).
- Miller, M., B.D. Du Pont, V. Fera, R. Jeffrey, B. Mahon, B.M. Payer, dan A. Starr. 1999. “Measuring and reporting intellectual capital from a diverse Canadian industry perspective”. Paper presented at *the International Symposium Measuring and Reporting Intellectual Capital: Experiences, Issues and Prospects*. June. Amsterdam.
- Ulum, I. 2008. “Intellectual capital and financial return of listed Indonesian banking sector”. Proceeding *international research seminar and exhibition*. Lemlit UMM. Malang.

EDITORIAL OFFICE:

Jurnal Akademi Akuntansi (JAA)

Program Studi Akuntansi
Universitas Muhammadiyah Malang

Jl. Raya Tlogomas 246 Malang, Jawa Timur



9 772715 196002

P-ISSN: 2715-1964



9 772654 832009

E-ISSN: 2654-8321