



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

Astri Hardirmaningrum	490
Abdul Rohman	490
Rina Sulistyowati	510
Rita Nataliawati	510
Tri Winarsih	510
Silfa Syabilatul Nabila	510
Diana Septiya Sari	510
Dzikri Ardan Fadhila	524
Tarmizi Achmad	524
Wijoseno Lelono	538
Dodik Siswantoro	538
Asih Machfuzhoh	566
Galih Fajar Muttaqin	566
Yeterina Nugrahanti	581
Debbie Natasya	581
Siam Pangestu	595
Yuniarti Hidayah	595
Wulandari	609
Agoestina Mappadang	609
Vonny Mellyndawati	622
Indrawati Yuhertiana	622
Joga Widyarwo Aditantra	634
Anis Chariri	634



INDEX SUBJECT

A

Accountability	538
Apparatus Morality	524
Audit Committee Characteristics	490
Auditor Experience	595
Audit Quality Competence	595

B

Bibliometric Analysis	622
-----------------------	-----

C

Customer Satisfaction	609
-----------------------	-----

E

Employee Performance	609
Environmental Disclosure	581
Ethical Sensitivity	595
Effective Monitoring	634
External Audit Quality	634

F

Financial Capabilities	510
Financial Statement	490, 538
Firm Age	581
Firm Size	581
Fraud Detection	490
Fraud Hexagon	490, 634
Fraud Prevention	524

H

Human Capital	510
---------------	-----



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

I

Independence 595

M

Moka Pos Application Effectiveness 609

O

Objectivity 595

P

Political Connections 581

Pro-poor Budgeting 622

PSAP 13 538

Public Sector Accounting 622

Public Spending 622

R

Regional Public Service Agency (BLUD) 538

S

SME Performance 510

Socialization 566

Student Internships 566

Supertax Deduction 566

T

Transport and Logistic 634

U

Understanding of Regulations 566

V

Village Fund 524

W

Whistleblowing System 524



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



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

made significant contributions should be listed as co-authors. Where there are others who 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.



Website:

ejournal.umm.ac.id/index.php/jaa

Afiliasi:

***Correspondence:**

Email penulis koresponden

DOI:

Sitasi:

Proses Artikel

Diajukan:

Direviu:

Direvisi:

Diterima:

Diterbitkan:

Alamat Kantor:

Jurusan Akuntansi Universitas
Muhammadiyah Malang
Gedung Kuliah Bersama 2
Lantai 3.
Jalan Raya Tlogomas 246,
Malang, Jawa Timur,
Indonesia

P-ISSN: 2715-1964

E-ISSN: 2654-8321

Tipe Artikel: Paper Penelitian

JUDUL (Maksimal 15 kata, lugas dan menarik seperti judul publikasi pada umumnya, bukan seperti judul skripsi, tesis, disertasi. Diketik dengan menggunakan huruf besar semua, bold Garamond 16)

Nama Penulis 1^{1*}, Nama Penulis 2², dst

(Nama penulis tanpa gelar, diurutkan mulai penulis 1, penulis 2, dst.)

Penulis koresponden diberi tanda (*)

ABSTRACT (Abstrak disusun dalam dua Bahasa, Inggris dan Indonesia, jumlah kata antara 150-200 kata). Diketik dengan font Garamond 12, spasi satu (1). Abstrak terdiri dari:

Purpose: (Bahasa Inggris)

Methodology/approach: (Bahasa Inggris)

Findings: (Bahasa Inggris)

Practical and Theoretical contribution/Originality:
(Bahasa Inggris)

Research Limitation: (Bahasa Inggris)

Keywords: (Bahasa Inggris) Terdiri dari 3-5 kata, diurutkan berdasarkan urutan abjad, *capital each word*, setiap suku kata dipisahkan oleh koma (,) dan suku kata terakhir diakhiri oleh titik (.)

Contoh: Financial Statement, Fraud Detection, Fraud Hexagon, Pressure. (Urut Alfabeta A-Z)

ABSTRAK

Tujuan penelitian: (Bahasa Indonesia)

Metode/pendekatan: (Bahasa Indonesia)

Hasil: (Bahasa Indonesia)

Kontribusi Praktik dan Teoretis/Orisinalitas: (Bahasa Indonesia)

Keterbatasan Penelitian: (Bahasa Indonesia)

Kata kunci: Terdiri dari 3-5 kata, diurutkan berdasarkan urutan abjad, *capital each word*, setiap suku kata dipisahkan oleh koma (,) dan suku kata terakhir diakhiri oleh titik (.)

Contoh: Deteksi Fraud; Fraud Hexagon; Laporan Keuangan; Tekanan. (Urut Alfabeta A-Z)

PENDAHULUAN (INTRODUCTION)

Pada bagian ini berisi tentang latar belakang penelitian, tujuan, research gap, teori yang relevan, kontribusi (manfaat dari penelitian baik teori maupun praktis) dan hipotesis penelitian (jika ada).

Pada bagian ini tidak diperkenankan adanya Sub Bab.

Pada akhir bagian ini berisi langsung hipotesis dengan ketentuan penulisan Hipotesis sebagai berikut:

Untuk penelitian dengan pengujian hipotesis, pengembangan hipotesis dibangun berdasarkan teori pendukung, penelitian sebelumnya, dan penalaran logis. Setelah penjelasan dirumuskan, maka tulislah hipotesis Anda dengan format sebagai berikut:

H1: tuliskan hipotesis yang dirumuskan.

Untuk penelitian kualitatif (tanpa pengujian hipotesis), maka yang disajikan pada bagian ini adalah tinjauan pustaka (teori dan penelitian terdahulu serta argumentasi yang difokuskan pada tinjauan penelitian). Jika diperlukan, fokus penelitian dapat dituliskan pada bagian ini dalam bentuk pertanyaan dengan format sebagai berikut:

RQ: tuliskan masalah yang mewakili fokus penelitian.

This section contains the research background, objectives, research gaps, relevant theories, contributions (benefits from both theoretical and practical research) and research hypotheses (if any).

In this section, sub-chapters are not permitted.

At the end of this section contains a direct hypothesis with the provisions of writing a hypothesis as follows:

For research with hypothesis testing, hypothesis development is built on supporting theory, previous research, and logical reasoning. After the explanation is formulated, then write your hypothesis in the following format:

H1: write down the formulated hypothesis.

For qualitative research (without hypothesis testing), what is presented in this section is a literature review (theory and previous research and arguments focused on research review). If necessary, the research focus can be written in this section in the form of questions in the following format:

RQ: write down a problem that represents the focus of the research.

METODE (METHOD)

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.

In the method section, it must be clearly stated how the research was carried out. For case study research (including non-positivism/qualitative research), this section includes: types of research, objects, data, and analysis techniques/stages. For survey research, this section contains: types of research, population and sampling techniques, types and sources of data, research instruments, and data analysis techniques.

HASIL DAN PEMBAHASAN (RESULTS AND DISCUSSION)

Bagian ini memuat karakteristik data subjek/objek/sampel/responden, hasil analisis data, instrumen, dan hasil pengujian hipotesis (jika ada), jawaban pertanyaan penelitian, temuan, dan interpretasi. Bagian ini jika memungkinkan dapat dibuatkan grafik untuk masing-masing variabel penelitian. Selanjutnya disajikan nilai statistik deskriptif (e.g., Mean, SD, Maksimum, Minimum) beserta interpretasinya. Pada bagian akhir disajikan hasil penelitian hipotesis dan pembahasannya secara lengkap. Pada bagian pembahasan, naskah harus membandingkan hasil penelitian dengan hasil penelitian sebelumnya. Implikasi penelitian dan arah masa depan diperbolehkan untuk disajikan.

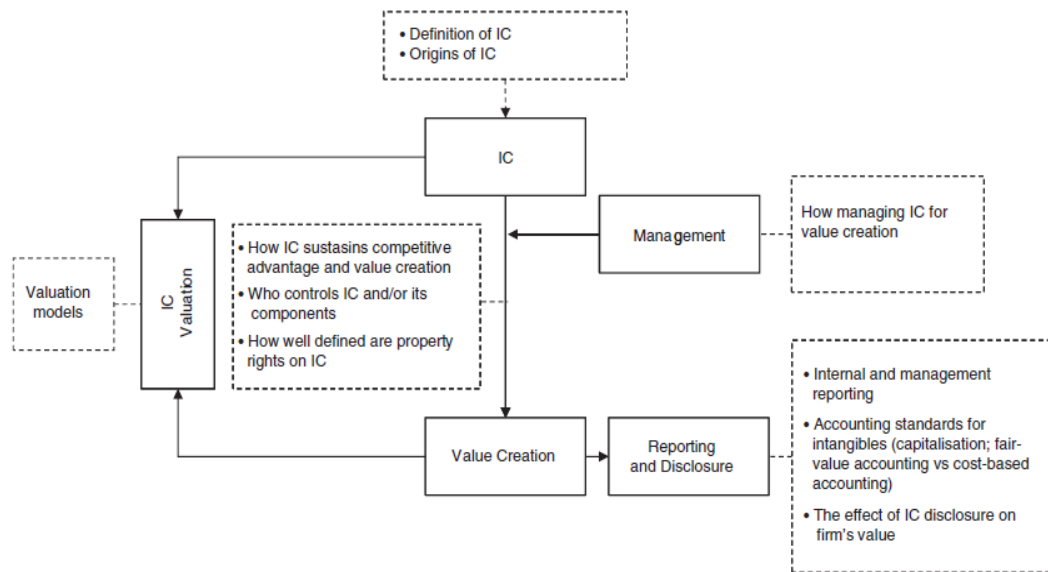
This section contains the data characteristic of subject/object/sample/respondent, data analysis result, instrument, and hypothesis testing results (if any), the answer to the research question, findings, and interpretation. This section, if possible, can be graphed for each research variable. Furthermore, the descriptive statistic value was presented (e.g., Mean, SD, Maximum, Minimum) with its interpretation. At the end of the section showed the hypothesis research result and its discussion completely. In the discussion part, the manuscript should compare the research results with previous research results. Research implications and future direction are allowed to be presented.

Contoh Tabel dan Gambar

Tabel 1. Kategori Kinerja IC Industri Perbankan Indonesia

Tahun	KATEGORI KINERJA IC	
	Versi Kamath	Versi Mavridis
2004	Top Performers	Top Performers
2005	Common Performers	Top Performers
2006	Bad Performers	Common Performers

Sumber: Ulum (2009)



Sumber: [Marzo \(2014\)](#)

Gambar 1. Isu-isu tentang Intellectual Capital

SIMPULAN (CONCLUSION)

Simpulkan hasil penelitian dalam format narasi, bukan “pointer”. Simpulan bukan berisi tentang kesimpulan hasil statistik (diterima atau ditolak), namun berisi kesimpulan empiric dan teoritis berdasarkan hasil statistik yang ada.

Pada bagian ini ditambahkan “keterbatasan” dan “saran”. Keterbatasan penelitian meliputi segala aspek yang dapat dipertimbangkan oleh peneliti untuk menyempurnakan penelitian selanjutnya, sedangkan saran penelitian merupakan arah kedepan untuk penelitian selanjutnya berdasarkan keterbatasan yang ditonjolkan.

Conclude research results in a narrative format, not a "pointer". The conclusion does not contain statistical conclusions (accepted or rejected), but contains empirical and theoretical conclusions based on existing statistical results.

In this section added "limitations" and "suggestions". Research limitations include all aspects that can be considered by researchers to refine future research, while the suggestions or research advice is a future direction for the next research based on the limitations highlighted.

DAFTAR PUSTAKA (REFERENCES)

Daftar Pustaka (Minimal 20 Daftar Pustaka), yang terdiri dari 80 % Daftar Pustaka Berupa Jurnal. **(Jika Naskah kutipan memiliki DOI, wajib di tuliskan)**

Menggunakan software Sitasi (End Note, Mendeley, Zotero) dengan format APA Style.

References (Minimum 20 References), which consists of 80% references in the form of journals. (If the references has a DOI, it must be written)

Using Citation software (End Note, Mendeley, Zotero) with APA Style format.

Contoh (Example):

Jurnal (Journal):

Irawan, D., Bastian, E., & Hanifah, I. A. (2019). Knowledge Sharing, Organizational Culture, Intellectual Capital, and Organizational Performance. *Journal of Accounting and Investment*, 20(3), 267-282. <https://doi.org/10.18196/jai.2003128>

Buku (Book):

Ulum, I. 2009. *Intellectual Capital; Concepts and Empirical Studies*. PT. Graha Science. Yogyakarta.

Sumber Internet (Internet Source):

Pulic, A. 2000. "VAIC TM - an accounting tool for IC management". available online: www.measuring-ip.at/Papers/ham99txt.htm (accessed on 2nd November 2006).

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