



Sinta
Science and Technology Index

S2



Accredited grade 2 by Kemenristekdikti
Decree (SK) No. 10/E/KPT/2019

Jurnal

Reviu Akuntansi dan Keuangan

Vol 11 No 1
2021

ISSN - 2088-0685



Jurnal

Reviu Akuntansi dan Keuangan

P-ISSN: 2615-2223 E-ISSN: 2088-0685
Accredited grade 2 by Kemenristekdikti
Decree (SK) No. 10/E/KPT/2019



Published by:



Editorial Board

Penanggung Jawab	: Kepala LPPI UMM Ketua Program Studi Akuntansi – FEB UMM
Pemimpin Umum	: Prof. Dr. Ihyaul Ulum, Scopus ID: 57191663625, Universitas Muhammadiyah Malang, Indonesia
Associate Editor	: Firda Ayu Amalia, Scopus ID: 57215269912, Universitas Muhammadiyah Malang, Indonesia
Managing Editor	: Agung Prasetyo Nugroho Wicaksono, Scopus ID: 57948635300, Universitas Muhammadiyah Malang, Indonesia

Editor

1. Prof. Normah Omar, Scopus ID: 35784816800, Universitas Teknologi MARA, Malaysia
2. Dwi Irawan, Scopus ID: 57369792200, Universitas Muhammadiyah Malang, Indonesia
3. Aviani Widyastuti, Scopus ID: 57369606700, Universitas Muhammadiyah Malang, Indonesia
4. Tri Wahyu Oktavendi, Scopus ID: 57486195100, Universitas Muhammadiyah Malang, Indonesia
5. Mudrifah, Scopus ID: 57209298206, Universitas Muhammadiyah Malang, Indonesia
6. Prof. Erlina Roesli, Scopus ID: 57216522786, Universitas Sumatera Utara, Indonesia
7. Prof. Lindrianasari, Scopus ID: 55102920600, Universitas Lampung, Indonesia
8. Ari Kamayanti, Scopus ID: 57202217496, Politeknik Negeri Malang, Indonesia
9. Ratna Wardhani, Scopus ID: 57190412002, Universitas Indonesia, Indonesia
10. Indrawati Yuhertiana, Scopus ID: 54396420900, Universitas Pembangunan Nasional Veteran, Indonesia
11. Aria Farah Mita, Scopus ID: 57196298678, Universitas Indonesia, Indonesia
12. Indayani, Scopus ID: 57211939523, Universitas Syiah Kuala, Indonesia
13. Dekar Urumsah, Scopus ID: 55488845100, Universitas Islam Indonesia, Indonesia
14. Imam Abu Hanifah, Scopus ID: 57875110900, Universitas Sultan Ageng Tirtayasa, Indonesia
15. Nuryakin, Scopus ID: 57191417126, Universitas Muhammadiyah Yogyakarta, Indonesia

Peer Reviewers

1. Prof. Rizal Yaya, Scopus ID: 57194002497, Universitas Muhammadiyah Yogyakarta, Indonesia
2. Prof. Doddy Setiawan, Scopus ID: 56028197800, Universitas Negeri Sebelas Maret, Indonesia
3. Prof. Anis Chariri, Scopus ID: 57189460631, Universitas Diponegoro, Indonesia
4. Prof. Unti Ludigdo, Scopus ID: 57204497451, Universitas Brawijaya, Indonesia



Jurnal

Reviu Akuntansi dan Keuangan

P-ISSN: 2615-2223 E-ISSN: 2088-0685

Accredited grade 2 by Kemenristekdikti
Decree (SK) No. 10/E/KPT/2019



DIRECTORY OF
OPEN ACCESS
JOURNALS



Published by:



IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK

5. Prof. Muhammad Khafid, Scopus ID: 57194237420, Universitas Negeri Semarang, Indonesia
6. Prof. Nafsiah Mohamed, Scopus ID: 36129889300, Accounting Research Institute, Universiti Teknologi MARA, Malaysia
7. Prof. Dian Agustia, Scopus ID: 57196192693, Universitas Airlangga, Indonesia
8. Prof. Intiyas Utami, Scopus ID: 57190021570, Universitas Kristen Satya Wacana, Indonesia
9. Prof. Sujoko Efferin, Scopus ID: 15753317600, Universitas Ubaya, Indonesia
10. Prof. Indira Januarti, Scopus ID: 57195469201, Universitas Diponegoro, indonesia
11. Ari Kamayanti, Scopus ID: 57202217496, Politeknik Negeri Malang, Indonesia
12. Ahmad Juanda, Sinta ID: 6670399, Universitas Muhammadiyah Malang, Indonesia
13. Masyiah Kholmi, Sinta ID: 5980249, Universitas Muhammadiyah Malang, Indonesia
14. Driana Leniwati, Sinta ID: 6192257, Universitas Muhammadiyah Malang, Indonesia
15. Dyah Setyaningrum, Scopus ID: 55865683800, Universitas Indonesia, Indonesia
16. Indayani, Scopus ID: 57211939523, Universitas Syiah Kuala, Indonesia
17. Djoko Sigit Sayogo, Scopus ID: 37049476600, Universitas Muhammadiyah Malang, Indonesia
18. Dini Rosdini, Scopus ID: 57194276509, Universitas Padjajaran, Indonesia
19. Ayu Chairina Laksmi, Scopus ID: 57200947121, Universitas Islam Indonesia, Indonesia
20. Dodik Ariyanto, Scopus ID: 57204939040, Universitas Udayana, Indonesia
21. Dr. Icuk Rangga Bawono, Scopus ID: 57211989537, Universitas Jendral Soedirman, Indonesia
22. Zaenal Fanani, Scopus ID: 57211528494, Universitas Airlangga, Indonesia
23. Iman Harymawan, Scopus ID: 57191762412, Universitas Airlangga, Indonesia
24. Soni Agus Irwandi, Scopus ID: 57191189057, Universitas Hayam Wuruk Surabaya, Indonesia
25. Meinarni Asnawi, Scopus ID: 57222600954, Universitas Cendrawasih Papua, Indonesia
26. Fitriany, Scopus ID: 57211042608, Universitas Indonesia, Indonesia
27. Anne Putri, Scopus ID: 57191863228, ITB H. Agus Salim Bukittinggi, Indonesia
28. Johan Arifin, Scopus ID: 57217383570, Universitas Islam Indonesia, Indonesia

Email : jrak@umm.ac.id

OJS : <http://ejournal.umm.ac.id/index.php/jrak/index>



DAFTAR ISI

Asset Specificity On Conditional Conservatism Ahmad Waluya Jati, Mohammad Naufal, Ike Arisanti, Dhaniel Syam	1-16
Does CSR Disclosure Improve Firm's Access To Finance And Reduce Firm Risk? Erwin Saraswati, Anastasia Putri Lestari, Ananda Sagitaputri	17-29
Determinats Of The Amount Of Related Party Transaction: Tax Expense And Institutional Ownership Lia Rahmawati Soraya, Nurul Aisyah Rachmawati	30-39
Can Fraud Diamond Affect Fraud Financial Statement In Sharia Commercial Banks? Dinnul Alfian Akbar, Fernando Africano, Ridandy Isrodinata	40-57
Non-Cash Transaction Implementation In Local Government Vira Maulina, Irwan Taufiq Ritonga	58-76
The Effect of CEO Tenure, Capital Intensity, and Firm Size On Tax Avoidance Evi Khusnita Ulfa, Eny Suprpti, Sri Wahjuni Latifah	77-86
Professional Commitment And Whistleblowing Intention: The Role Of National Culture Ni Wayan Rustiarini, Anik Yuesti, Ni Putu Shinta Dewi	87-102
The Moderating Role Of Change Management And Leadership Turnover: A Study Of Performance Accountability In Local Government Septilia Woro Anggini, Rosidi Rosidi, Wuryan Andayani.....	103-117
Fundamental Factor Analysis On Banking Stock Price In LQ45 Idah Zuhroh, Alvio Veronika.....	118-137
Corporate Governance And Tax Aggressiveness: Agency Theory Relationship Bani Alkausar, Farel Badar Kawakibi, Mienati Somya Lasmana	138-149
The Role of Firm Reputation and Management Experience for Firm Performance after Merger and Acquisition Edi Edi, Erni Susanti	150-167
Intellectual Capital Disclosure And Comprehensive Intellectual Capital Management: Evidence From Universities In Southeast Asia Sigit Hermawan, Duwi Rahayu, Jamaludin Jamaludin, Ruci Arizanda Rahayu, Sarwenda Biduri	168-184
Determinants Analysis For The Quality Of Village Financial Statements Chusnul Khotimah, Icut Rangga Bawono, Rasyid Mei Mustafa	185-203



Jurnal

Reviu Akuntansi dan Keuangan

P-ISSN: 2615-2223 E-ISSN: 2088-0685
Accredited grade 2 by Kemenristekdikti
Decree (SK) No. 10/E/KPT/2019



DOAJ



Published by:



Online Sales And Payment In Smes Financial Reporting Preparation

Ferry Kosadi, Wajib Ginting, Muhammad Iqbal Alamsyah 204-223

Psychological Capital Mediation on the Relationship between Auditor Experience and
Acceptance of Under-Reporting Time: An Indonesian Study

Faiz Zamzami, Syaiful Ali, Dina Natasari 224-237