



E - JURNAL AKUNTANSI



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

EJA Indexed by:



- Analysis of Tobin's Q as a Mediating Variable in the Relationship between Financial Ratios and Stock Prices**
Giri Suseno, Endah Arianti Putri, Nurmala Sari, Willi Meilita 1078-1093
- Exploring the Relationship between Ownership Structure and Financial Performance: An Empirical Analysis of Indonesian Companies**
Yan Christianto Setiawan 1094-1107
- Kode Etik Profesi Akuntan Publik dan Kinerja Auditor di Kantor Akuntan Publik**
Ni Luh Ditha Usadi Sumartha, Dewa Gede Wirama, Made Mertha, I Dewa Nyoman Badera 1108-1120
- Investigating the Impact of Green Banking Disclosure, Profitability, Company Size, and Non-Performing Loans on Company Value**
Asilah Eka Putri, Idah Zuhroh 1121-1136
- Penerapan Good Corporate Governance, Sistem Pengendalian Internal dan Persepsi Kualitas Informasi Keuangan**
Made Rina Permata Dewi, Gayatri 1137-1151
- Carbon Emission Disclosure: Relation to Environmental Performance, Carbon Performance, Company Size and Board Diversity**
Fatimah Aulia Rahman, Mujiyati Mujiyati 1152-1165
- Sikap, Norma Subjektif, Kontrol Perilaku Persepsian, Sifat Machiavellian dan Niat Melakukan Whistleblowing**
Ni Wayan Puspita Devi, Ni Made Dwi Ratnadi 1166-1179
- The Impact of Financial Performance on Initial Returns of Companies Conducting Initial Public Offerings in Indonesia**
Sabela Nur Fariskya, Shinta Permata Sari 1180-1192
- Motivasi Gelar, Pertimbangan Pasar Kerja dan Niat Mahasiswa Akuntansi Mengikuti Ujian Sertifikasi CA**
Kadek Ririn Sinthya Dewi, I Ketut Yadnyana 1193-1207
- Ministry of Finance Regulation No.48/2023: How Are Gold Jewelry Dealers Taxpayers' Awareness?**
Susanna Hartanto 1208-1223
- Kemanfaatan, Kemudahan, Kompetensi Penggunaan Teknologi Informasi dan Kinerja Auditor di Masa Pandemi Covid-19**
I Gusti Ayu Nata Dewi Utari, Made Gede Wirakusuma 1224-1236

Social and Environmental Accountability Model Based on the Tri Hita Karana Concept in Village Credit Institutions in Bali	
I Gusti Ayu Nyoman Budiasih	1237-1249
Political Background, Transparansi Kebijakan Publik, Pengetahuan Dewan Tentang Anggaran dan Peran DPRD Dalam Pengawasan Keuangan Daerah (APBD)	
Asri Millifanny Aryastuti Made, I Dewa Nyoman Wiratmaja	1250-1263
Sistem Informasi Akuntansi, Kualitas Laporan Keuangan dan Sistem Pengendalian Internal Sebagai Variabel Moderasi	
Akwila Josepina Misi, I Ketut Sujana	1264-1271
Kinerja Lingkungan, Tekanan Stakeholder dan Kinerja Keuangan Perusahaan Manufaktur	
Ni Luh putu Tika Widianti, Dodik Ariyanto, Made Oka Candra Andreana	1272-1288
Good Corporate Governance, Coorporate Social Responsibility, Leverage dan Nilai Perusahaan Manufaktur	
Putri Ari Prabandari Muria Siddhi, I Gusti Ayu Made Asri Dwija Putri	1289-1302
Impact of Board Size, Profitability, Public Ownership, and Media Exposure on CSR Disclosure	
Luh Ayu Sri Budiyani, Ni Made Adi Erawati	1303-1314
The Influence of Enterprise Resource Planning, Accounting Information System Quality, Competence, and Internal Control on Company Performance	
Adelia Aura Az Zahra, I Nyoman Wijana Asmara Putra	1315-1329
Skill, Persepsi Pengetahuan dan Pelatihan terhadap Efektivitas Penggunaan Sistem Informasi Akuntansi	
Ni Luh Intan Chintya Cahyani, I Made Pande Dwiana Putra	1330-1344
The Effect of Financial Performance on Firm Value: Dividend Policy's Moderating Role	
Daniel Erinaldi. R.Win, Henny Triyana Hasibuan	1345-1358