

ONLINE ISSN: 2302



E-JURNAL AKUNTANSI



VOLUME 34
NO. 9 SEPTEMBER

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

EJA Indexed by:



Implementation of Accrual-based Government Accounting in Local Government: Bourdieu's Habitus Theory

Hastanti Agustin Rahayu 2136-2150

Impact of Income Tax, Tax Haven Utilization, and Foreign Ownership on Transfer Pricing Practices

Ni Putu Mila Purwitasari, Ni Ketut Lely Aryani Merkusiwati 2151-2164

The Role of Sales Growth in Mediating the Effect of Profitability and Leverage on Tax avoidance

Sindik Widati, Dede Puspa Sari, Vina Elfira Rahayu, Taufik Hidayat 2165-2178

Modal Intelektual, Nilai Perusahaan, dan Kinerja Keuangan Sebagai Variabel Intervening

Desak Nyoman Sutrisna Yanti, I Gusti Ayu Made Asri Dwija Putri 2179-2192

The Influence of Village Financial System, Clarity of Budget Targets and Transparency on Accountability of Village Fund Management

Khairil Anwar, Sulkiah sulkiah, Ikhwan Wadi 2193-2204

Firm Size As A Moderating Variable On Audit Delay Factors Analysis

I Made Ryan Ananta Putra, Made Gede Wirakusuma 2205-2215

The Impact of Financial Distress, Free Cash Flow, Information Asymmetry, and Firm Size on Real Earnings Management

Istiqomah Adi Luhung, Shinta Permata Sari 2216-2230

Examining the Impact of Core Self-Evaluations Personality Model and Leadership Styles on Auditor Performance

Ni Putu Widya Pancawati, I Ketut Sujana 2231-2241

Enhancing Tax Compliance in MSME Tax Reporting: The Role of Tax Awareness, Trust, and Socialization

William Widjaja, Yovita Ariana, Michael Michael 2242-2252

Financial Literacy, Investment Motivation, Risk Tolerance, and Investing Interest in Mutual Funds

Anak Agung Divas Nareswara, I Nyoman Wijana Asmara Putra 2253-2268

Ethical Sensitivity, Love of Money, Locus of Control dan Perilaku Etis Mahasiswa Akuntansi

Putu Ayu Tasya Sanjiwani, I Gusti Ayu Nyoman Budiasih 2269-2282

Impact of Sales Growth, Profitability, Liquidity, and Size on Firm Value in the Automotive Sector

I Ketut Hardy Putra Ambri, I Gusti Ayu Eka Damayanthi 2283-2294

Analisis Sengketa Pajak Atas Pajak Pertambahan Nilai Terhadap Agunan Yang Diambil Alih

Hartini Vera S.H. Sidabutar, Siti Nuryanah

2295-2308

Profile Perusahaan dan Sustainability Disclosure Pada Perusahaan yang Terdaftar di Bursa Efek Indonesia

Sagung Ayu Lira Laksmi, Eka Ardhani Sisdyani

2309-2321

The Moderating Role of Underwriter Reputation in the Relationship Between Financial Performance and Underpricing Levels

Made Rani Kusuma Dewi, Gayatri Gayatri, Dewa Gede Wirama

2322-2334

Evaluasi Implementasi Kebijakan Pengawasan Kepatuhan Wajib Pajak: Studi Kasus KPP Pratama Tangerang Timur

Adhariani Sarah, Yulianti Abbas

2335-2346

Factors Influencing Consumer Behavior: Using Paylater

Tio Waskito Erdi

2347-2359

Assessing the Impact of E-Commerce, Accounting Information Systems, and Business Capital on Students' Entrepreneurial Interest

Ade Gita Mahadewi, Gede Juliarsa

2360-2368

The Effect of Self-Efficacy and Obedience Pressure on Audit Judgment Using Task Complexity and Moral Reasoning as Moderating Variables

Ni Wayan Yundari Putri, Made Yenni Latrini

2369-2380

Factors Affecting Preparation Regional Revenue And Expenditure Budget Performance Based In Bima City Government

M. Adzan Sabil, Mansyur Afifi, Endar Pitutingsih

2381-2393