

# JURNAL ILMIAH AKUNTANSI DAN BISNIS

## **Do Individual Risk Attitudes, Experience, and Organizational Culture Influence the Conservatism of Indonesian Auditors?**

Agus Fredy Maradona

## **Disclosure of Risk Factors on Prospectus and Initial Public Offerings (IPO) Performance: Evidence from Indonesia**

Randy Kuswanto

## **Role of Hedging Mechanism in Maintaining Volatility Cash Flow and Growth Opportunity and Their Impact on Investor Reaction**

Hartono, Oktavianus Pasoloran, Fransiskus Eduardus Daromes

## **Analyzing and Formulating a Statutory General Anti-Avoidance Rule (GAAR) in Indonesia**

Suparna Wijaya, Dewi Sekarsari Kusumaningtyas

## **The Determinants of Taxpayer Compliance with Tax Awareness as a Mediation and Education for Moderation**

Pancawati Hardiningsih, Indira Januarti, Rachmawati Meita Oktaviani, Ceacilia Srimindarti

## **Tax Authority Versus Peer Communication: The Influence of Trust, Service Climate, and Voluntary Cooperation**

Elisa Tjondro, Lajuntri Patuli, Richard Andrianto, Delitha Julitha

## **Corporate Governance, Market Share, and Intellectual Capital Disclosure: Evidence from the Indonesian Agriculture and Mining Sectors**

Saarce Elsy Hatane, Elenne Stefanie Kuanda, Elizabeth Cornelius, Josua Tarigan

## **Influence of Intellectual/Emotional/Spiritual Intelligence, Independence, and *Tri Hita Karana* on Auditor Performance**

I Gusti Ayu Made Asri Dwija Putri, Ni Gusti Putu Wirawati

## **Effect of Governance on the Efficiency of the Indonesian Banking Industry**

Fransiska Novina Hayu Indrianti, Sutrisno T., Erwin Saraswati

## **Tax Sanctions from the Authority Perspective**


Cindy Fitria Sumuan, Fidiana

## **The Impact of Internal Control and Individual Morals on Fraud: An Experimental Study**

Efrizon, Rahmat Febrianto, Rayna Kartika

## **Development of Management Control System Research: Study on Behavioral Research in Accounting Journal (2006–2018)**

SeTin SeTin, Yvonne Augustine

	<p><b>Volume</b> 15</p>	<p><b>Issue</b> 1</p>	<p><b>Page</b> 1-140</p>	<p><b>Denpasar</b> January 2020</p>	<p><b>p-ISSN</b> 2302-514X</p>	<p><b>e-ISSN</b> 2303-1018</p>
---	-----------------------------	---------------------------	------------------------------	---	------------------------------------	------------------------------------

# JIAB

JURNAL ILMIAH AKUNTANSI DAN BISNIS

p-ISSN 2302-514X, e-ISSN 2303-1018

VOLUME 15 ISSUE 1, JANUARY 2020, Page 1-140

---

---

Jurnal Ilmiah Akuntansi dan Bisnis (JIAB) aims as a media of information and exchange of scientific articles between teaching staff, alumni, students, practitioners and observers of science in accounting and business. JIAB editors received scientific articles from empirical research and theoretical studies related to accounting and business, which of course have never been published elsewhere. Jurnal Ilmiah Akuntansi dan Bisnis (JIAB) is published twice a year in January and July by the Accounting Department of Udayana University collaborated with the Ikatan Sarjana Ekonomi Indonesia (ISEI).

---

## Editor In Chief

Dodik Ariyanto, Faculty of Economics and Business, Udayana University  
(Scopus ID: 57211398891)

## Managing Editor

I Gusti Ayu Eka Damayanthi, Faculty of Economics and Business, Udayana University  
(Scopus ID: 57200207404)

Ayu Aryista Dewi, Faculty of Economics and Business, Udayana University  
(Scopus ID: 57213172617)

## Associate Editor

Yuni Yuningsih, Curtin University  
(Scopus ID: 36620017700)

## Editorial Board

Agoes Ganesha Rahyuda, Ikatan Sarjana Ekonomi Indonesia (ISEI)  
(Scopus ID: 57195473487)

Noor Adwa Sulaiman, University of Malaya  
(Scopus ID: 55968241600)

Phong Thanh Nguyen, Ho Chi Minh City Open University  
(Scopus ID: 57211379007)

Shankar Kathiresan, Alagappa University  
(Scopus ID: 56884031900)

Adji Achmad Rinaldo Fernandes, Faculty of Math and Science, Brawijaya University  
(Scopus ID: 56374014200)

I G. A. M. Asri Dwija Putri, Faculty of Economics and Business, Udayana University  
Ni Putu Sri Harta Mimba, Faculty of Economics and Business, Udayana University  
(Scopus ID: 36442521600)

Ardi Gunardi, Faculty of Economics and Business, Pasundan University  
(Scopus ID: 57191667735)

Dewa Gede Wirama, Faculty of Economics and Business, Udayana University

## Administration

I Ketut Suadnyana, Faculty of Economics and Business, Udayana University  
I Made Gilang Jhuniantara, Faculty of Economics and Business, Udayana University  
Ni Putu Cempaka Widyawati, Faculty of Economics and Business, Udayana University

---

## Editor's Address

Journal Room, BJ Building Lt. 3, Faculty of Economics and Business,  
Udayana University

Managed by Accounting Department and in collaboration with  
Association of Indonesian Bachelor of Economics Denpasar Branch  
P. B. Sudirman Street Denpasar-Bali, Indonesia

E-mail : [jurnal.akuntansibisnis@unud.ac.id](mailto:jurnal.akuntansibisnis@unud.ac.id)

Telp. 0361-255511 / Fax. 0361-223344

<https://ojs.unud.ac.id/index.php/jiab/index>

---

# JIAB

JURNAL ILMIAH AKUNTANSI DAN BISNIS

p-ISSN 2302 - 514X, e-ISSN 2303-1018

VOLUME 15 ISSUE 1, JANUARY 2020

---

---

## TABLE OF CONTENTS

<b>Editor's Introduction</b> .....	ii
<b>Do Individual Risk Attitudes, Experience, and Organizational Culture Influence the Conservatism of Indonesian Auditors?</b> Agus Fredy Maradona .....	1-14
<b>Disclosure of Risk Factors on Prospectus and Initial Public Offerings (IPO) Performance: Evidence from Indonesia</b> Randy Kuswanto.....	15-22
<b>Role of Hedging Mechanism in Maintaining Volatility Cash Flow and Growth Opportunity and Their Impact on Investor Reaction</b> Hartono Hartono, Oktavianus Pasoloran, Fransiskus Eduardus Daromes .....	23-34
<b>Analyzing and Formulating a Statutory General Anti-Avoidance Rule (GAAR) in Indonesia</b> Suparna Wijaya, Dewi Sekarsari Kusumaningtyas .....	35-48
<b>The Determinants of Taxpayer Compliance with Tax Awareness as a Mediation and Education for Moderation</b> Pancawati Hardiningsih, Indira Januarti, Rachmawati Meita Oktaviani, Ceacilia Srimindarti .....	49-60
<b>Tax Authority Versus Peer Communication: The Influence of Trust, Service Climate, and Voluntary Cooperation</b> Elisa Tjondro, Lijuntri Patuli, Richard Andrianto, Delitha Julitha .....	61-74
<b>Corporate Governance, Market Share, and Intellectual Capital Disclosure: Evidence from the Indonesian Agriculture and Mining Sectors</b> Saarce Elyse Hatane, Elenne Stefanie Kuanda, Elizabeth Cornelius, Josua Tarigan .....	75-84
<b>Influence of Intellectual/Emotional/Spiritual Intelligence, Independence, and Tri Hita Karana on Auditor Performance</b> I Gusti Ayu Made Asri Dwija Putri, Ni Gusti Putu Wirawati .....	85-92
<b>Effect of Governance on the Efficiency of the Indonesian Banking Industry</b> Fransiska Novina Hayu Indrianti, Sutrisno T., Erwin Saraswati .....	93-106
<b>Tax Sanctions from the Authority Perspective</b> Cindy Fitria Sumuan, Fidiana Fidiana .....	107-118
<b>The Impact of Internal Control and Individual Morals on Fraud: An Experimental Study</b> Efrizon Efrizon, Rahmat Febrianto, Rayna Kartika.....	119-126
<b>Development of Management Control System Research: Study on Behavioral Research in Accounting Journal (2006–2018)</b> SeTin SeTin, Yvonne Augustine .....	127-140
<b>Subject Index</b> .....	141-142
<b>Author Index</b> .....	143
<b>Reviewer</b> .....	144
<b>Guidelines for Writing</b> .....	145-147
<b>List of Previous Articles</b>	

# JIAB

JURNAL ILMIAH AKUNTANSI DAN BISNIS

p-ISSN 2302 - 514X, e-ISSN 2303-1018

VOLUME 15 ISSUE 1, JANUARY 2020

---

---

## EDITOR'S INTRODUCTION

Dear reader,

Jurnal Ilmiah Akuntansi dan Bisnis (JIAB) is published twice a year, in January and July. JIAB is published with reference to the Periodical Accreditation Guidelines (Number 49 / Dikti / Kep / 2011) as well as the JIAB Article Writing Guidelines included at the end of this journal. JIAB aims as a media of information and exchange of scientific articles between teaching staff, alumni, students, practitioners and observers of science in the fields of accounting and business. The JIAB editorial staff received various scientific articles as a result of empirical research and theoretical studies related to accounting and business, which of course have never been published in other media. For the first time in Volume 15 Issue 1 January 2020, JIAB published an article which was entirely in English.

JIAB Volume 15 Issue 1 January 2020 published twelve scientific articles on various interesting topics with quantitative and qualitative analysis. Journal topics published in this number consist of Do Individual Risk Attitudes, Experience, and Organizational Culture Influence the Conservatism of Indonesian Auditors?, Disclosure of Risk Factors on Prospectus and Initial Public Offerings (IPO) Performance: Evidence from Indonesia, Role of Hedging Mechanism in Maintaining Volatility Cash Flow and Growth Opportunity and Their Impact on Investor Reaction, Analyzing and Formulating a Statutory General Anti-Avoidance Rule (GAAR) in Indonesia, The Determinants of Taxpayer Compliance with Tax Awareness as a Mediation and Education for Moderation, Tax Authority Versus Peer Communication: The Influence of Trust, Service Climate, and Voluntary Cooperation, Corporate Governance, Market Share, and Intellectual Capital Disclosure: Evidence from the Indonesian Agriculture and Mining Sectors, Influence of Intellectual/Emotional/Spiritual Intelligence, Independence, and *Tri Hita Karana* on Auditor Performance, Effect of Governance on the Efficiency of the Indonesian Banking Industry, Tax Sanctions from the Authority Perspective, The Impact of Internal Control and Individual Morals on Fraud: An Experimental Study and Development of Management Control System Research: Study on Behavioral Research in Accounting Journal (2006–2018).

Jurnal Ilmiah Akuntansi dan Bisnis (JIAB) indexed by crossref, SINTA 2 Riset Dikti, IPI, Google Scholar, Directory Of Open Access Journals (DOAJ). We are waiting for the participation of readers to submit the best articles for us to publish in subsequent editions.

Happy reading,

**Editorial Team**