

**Subject Index**  
**JURNAL ILMIAH AKUNTANSI DAN BISNIS (JIAB)**  
**Volume 16 Issue 1, January 2021**

---

<b>A</b>	Food And Beverage. 150, 151, 152, 153, 154, 155, 156, 157
Accountants, 159, 160, 161, 162, 163, 165	Fraud Triangle, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107
Analyst Consensus, 60, 61, 62, 63, 65, 66, 67, 68	
Auditing, 111, 112, 113, 114	
 <b>B</b>	 <b>G</b>
Bank Characteristic, 169, 170, 172, 173, 173, 174, 175, 176, 177, 178, 179, 180	General Allocation Funds, 133, 135, 139, 140, 141, 142, 143, 144, 145, 146, 147
Bank Performance, 169, 170, 171, 172, 173, 173, 175, 176, 177, 178, 179, 180	
Board Capital, 73, 74, 76	<b>I</b>
Brexit; 159, 160, 161, 162, 163, 165, 166	Inequality Between Regions/Cities, 133
	Intention To Use, 1, 2, 3, 4, 5, 10, 11, 12, 13
<b>C</b>	<b>L</b>
CEO Power, 71, 76, 77, 78	Liquidity Risk, 84, 85, 86, 87, 88, 91, 92, 93
Corporate Governance Mechanisms, 20, 22,	Literature Review, 111, 112
Corporate Social Responsibility Disclosures, 150, 151, 152, 153, 154, 155, 156, 157	<b>M</b>
Covid-19 Pandemic, 2	Management Communication, 45, 47, 50, 51, 52, 53, 54, 55
Created Shared Value, 150, 151, 152, 153, 154, 155, 156, 157	Market Risk, 84, 85, 86, 87, 88, 91, 93
Credit Growth, 84, 86, 87, 88, 89, 90, 91, 92, 93	Media Disclosure, 75, 79
Credit Risk, 84, 85, 86, 87, 88, 90, 91, 92, 93	Missed And Beat, 60, 61, 62, 63
CSR, 71, 72, 73, 74, 75, 76, 77, 78, 79	<b>O</b>
	Opportunity, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107
<b>E</b>	<b>P</b>
Earnings Management, 60, 61, 62, 63, 64, 66, 67, 68, 69	Performance Evaluation, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55
Environmental Perspective, 45, 46, 50, 51, 53, 54, 55	Pressure, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107
European Union, 159, 160, 165,	Private Investment, 133, 135, 139, 140, 141, 142, 143, 144, 145, 146, 147
<b>F</b>	Profitability, 71, 73, 74, 75, 76, 79
Financial Accounting, 111, 112, 113, 114	Public Accounting, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121
Management Accounting, 111, 112, 113, 114	
Fiscal Decentralization, 133, 134, 135, 136, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147	

**Subject Index**  
**JURNAL ILMIAH AKUNTANSI DAN BISNIS (JIAB)**  
**Volume 16 Issue 1, January 2021**

---

---

**Q**

Quantile Regression, 29, 30, 31

**R**

Rationalization, 97, 98, 99, 100, 101, 102, 103,  
104, 105, 106, 107

Regional Spending, 133, 135, 139, 141, 144,  
146, 147

Risk Profile, 85, 86, 87, 88, 92

**S**

Student Perception, 1, 2, 3, 5

Student Performance, 2, 3, 4

Sustainability Balanced Scorecard, 45, 47, 50

Student Satisfaction, 1, 2, 3, 4, 5, 7, 9

Sustainable Banking, 169, 170, 171, 172, 173,  
173, 176, 177, 179

**T**

Tax Avoidance, 20, 21, 22, 23, 28, 29, 34, 35

Technology Industry, 97, 98, 99, 100, 101, 102,  
103, 104, 105, 106, 107

**U**

United Kingdom, 160, 166

**Authors Index**  
**JURNAL ILMIAH AKUNTANSI DAN BISNIS (JIAB)**  
**Volume 16 Issue 1, January 2021**

---

---

Adam Zakaria, 84  
Adang Hendrawan, 1  
Agoestina Mappadang, 96  
Ahmad Rifai, 169  
Akram, 169  
Anak Agung Ngurah Bagus Dwirandra, 133  
Ardi Gunardi, 20  
Arfah Habib Saragih, 1  
Arfan Ikhsan, 71  
Atang Hermawan, 20  
Desak Nyoman Sri Werastuti, 45  
Dewa Gede Wirama, 60  
Erwin Saraswati, 150  
Etty Gurendrawati, 84  
Faiz Zamzami, 111  
Febi Yanti Batubara, 71  
Francis Chinedu Egbunike, 20  
Hamidah, 159  
Hera Khairunnisa, 84  
Herkulanus Bambang Suprasto, 71  
I Gusti Ketut Agung Ulupui, 84  
Joansyah Adwie, 1  
Lilik Handajani, 169  
Mukhlis, 111  
Ni Made Cesya Pratiwi, 60  
Nurlaila, 71  
Ousman Jallow, 159  
Trisni Suryarini, 84  
Udunze Ugochukwu, 20  
Yuliansyah, 96  
Zaenal Fanani, 159

## Reviewers

### JURNAL ILMIAH AKUNTANSI DAN BISNIS (JIAB)

Volume 16 Issue 1, January 2021

---

---

All Manuscript Submitted to Jurnal Ilmiah Akuntansi dan Bisnis have been reviewed by the following reviewer.

**Prof. Christine Jubb**  
Swinburne University of Technology

**Dr. I Gde Ary Wirajaya, S.E., M.Si, Ak.**  
Universitas Udayana

**Dr. Jerico Franciscus Pardosi**  
Queensland University of Technology

**Dr. Ida Bagus Putra Astika, S.E., M.Si, Ak. CA**  
Universitas Udayana

**Arif Perdana, Ph.D., CA**  
Singapore Institute of Technology

**Dr. I Ketut Sujana, S.E., M.Si, Ak. CA**  
Universitas Udayana

**Prof. Dr. Norzaidi Haji Mohd Daud**  
MARA University of Technology Malaysia

**Dr. I Gusti Ayu Nyoman Budiasih, S.E., M.Si**  
Universitas Udayana

**Prof. Yuliansyah, S.E., M.S.A., Ph.D., Akt**  
Universitas Lampung

**Agus Fredy Maradona, S.E., MSA., Ph.D., Ak., CA**  
Universitas Pendidikan Nasional

**Prof. Ertambang Nahartyo, Ph.D., CMA., Ak., CA.**  
Universitas Gadjah Mada

**Dr. Ratna Candra Sari, SE., M.Si, Ak**  
Universitas Negeri Yogyakarta

**Dr. I Gusti Ayu Ketut Agung Ulupui, S.E., M.Si., Ak., CA.**  
Universitas Negeri Jakarta

**Hafiez Sofyani, S.E., M.Sc**  
Universitas Muhammadiyah Yogyakarta

**Dr. Arta Moro Sundjaja, S.Kom., S.E, M.M**  
Universitas Bina Nusantara

**Dr. Ari Kamayanti, S.E, M.M, M.S.A.**  
Politeknik Negeri Malang

**Luh Putu Mahyuni, S.E., M.Si., Ph.D., Ak., CA.**  
Universitas Pendidikan Nasional

**Dr. Syamsuri Rahim, S.E, S.I.P., M.Si., Ak., CA., CPA**  
Universitas Muslim Indonesia

**Prof. Dr. Ida Bagus Raka Suardana, S.E., M.M**  
Universitas Pendidikan Nasional

**Aldiena Bunga Fadhila, S.E., M.Sc**  
Universitas Gadjah Mada

**Dr. I Gusti Ngurah Agung Suaryana, S.E., M.Si.**  
Universitas Udayana

**Arizona Mustika Rini, S.E, M.Bus(Acc), CA,**  
Universitas Gadjah Mada

**Dr. Ni Made Dwi Ratnadi, S.E., M.Si, Ak.**  
Universitas Udayana

**Dr. Ni Ketut Rasmini, S.E., M.Si., Ak., CA.**  
Universitas Udayana

**Dr. I Putu Sudana, S.E., M.S.Acc.**  
Universitas Udayana

**Choirunnisa Arifa, S.E., M.Sc., Ph.D., CA**  
Universitas Gadjah Mada

**Prof. Dr. I Wayan Suartana, S.E., M.Si, Ak. CA**  
Universitas Udayana

**Dr. Sigit Hermawan, S.E., M.Si.**  
Universitas Muhammadiyah Sidoarjo

**Dr. I Ketut Budiarta, S.E., M.Si, Ak., CPA.**  
Universitas Udayana

**Dr. Drs. Zaki Baridwan, M.Si., Ak**  
Universitas Brawijaya

## Reviewers

### JURNAL ILMIAH AKUNTANSI DAN BISNIS (JIAB)

Volume 16 Issue 1, January 2021

---

---

**Arfah Habib Saragih, S.E., M.S.Ak., CA., ACPA.**  
Universitas Indonesia

**Muhamad Yamin Noch, S.E., M.S.A**  
Universitas Yapis Papua

**Dr. Anantawikrama Tungga Atmadja, S.E., M.Si., Ak.**  
Universitas Pendidikan Ganesha

**Dr. Indra Pahala, S.E., M.Si**  
Universitas Negeri Jakarta

**Mia Ika Rahmawati, S.E., M.Com., Ak., CA.**  
Sekolah Tinggi Ilmu Ekonomi Indonesia Surabaya

**Dr. Ni Putu Wiwin Setyari, S.E., M.Si**  
Universitas Udayana

**Eka Ardhani Sisdyani, S.E., M.Com., Ak.**  
Universitas Udayana

**Dr. Ni Wayan Rustiarini, S.E., M.Si., Ak., CA.**  
Universitas Mahasaraswati Denpasar

**Komang Ayu Krisnadewi, SE., M.Si., Ak.**  
Universitas Udayana

**Fibriyani Nur Khairin, S.E., M.S.A., Ak., CA.**  
Universitas Mulawarman

**Dr. I Gde Kajeng Baskara, SE, MM., Ak.**  
Universitas Udayana

**Patriani Wahyu Dewanti, S.E., M.Acc.**  
Universitas Negeri Yogyakarta

**Dr. Natalia Paranoan S.E., M.Si., Ak., CA.**  
Universitas Kristen Indonesia Paulus

**Ahmad Aminu Hamidu**  
Modibbo Adama University of Technology

“Editorial Team of Jurnal Ilmiah Akuntansi dan Bisnis (JIAB)  
express the deepest appreciation and thanks to the reviewers for their  
cooperation.”

**GUIDELINES FOR WRITING JOURNAL ARTICLES**  
**JURNAL ILMIAH AKUNTANSI DAN BISNIS (JIAB)**  
**Volume 16 Issue 1 January 2021**

---

**1. General Requirements**

- a) The article received is a scientific work that is the result of empirical and conceptual studies in the field of Accounting and Business and has never been published in print and other e-journals.
- b) Articles are typed on A4 paper (21 x 29.7 cm) sequential top / bottom / left / right margins: 4 / 3/4/3 cm, using Calibri letters, a distance of 1 spaces of 15-20 pages including bibliography.
- c) Articles are sent via <http://ojs.unud.ac.id/index.php/jiab/user/register> to log in, do the register first to get the password and username, after that log in with the user and password that has been made click on new submission follow the steps of the journal contributor flow guide, finally click Active Submission. After completing, you can inform the manager of JIAB via email to [jurnal.akuntansibisnis@unud.ac.id](mailto:jurnal.akuntansibisnis@unud.ac.id) with the format: name, address of the institution, mobile phone number, accompanied by CV and correspondence address.

**2. Article Writing Systematics**

- a) **TITLE**, a maximum of 15 Words, using a capital only first letter size of 18 pt, bold.
- b) **AUTHOR'S NAME**, written in full without title and without position font Calibri 11 pt, written in horizontally (if the author is more than 1) starting from the main author, complete with the name of the institution, email address (to be published), and number telephone (not published).
- c) **ABSTRACT** includes a summary of research including problems, objectives, methods, results, and contributions of research results. The abstract is presented after the title consists of 75-150 words written in two languages, namely Indonesian and English. Abstracts are given 3-5 keywords to facilitate the compilation of article indexes.
- d) **INTRODUCTION** contains research background, problem formulation and research benefits, theoretical basis, and hypothesis development.  
*(Preliminary Proportion of 15-20% of the total length of the article and no sub-chapters or numbering)*
- e) **RESEARCH METHODS** containing data and data sources, research variables, techniques data collection, as well as data analysis techniques.  
*(Proportion of Research Methods is 15-20% of the total article length and there may not be subchapters or numbering)*
- f) **RESULTS AND DISCUSSION** contains the results of hypothesis testing, the results of data analysis. Research and descriptive statistics are needed.  
*(Proportion of Results and Discussion 40-60% of the total length of the article and no sub-chapters or numbering)*
- g) **CONCLUSIONS** containing the conclusions of the research, accompanied by suggestions and implications for subsequent research.  
*(Proportion of Conclusions 15-20% of the total length of the article and no sub-chapters or numbering)*
- h) **REFERENCES** contain all sources referred to in writing the article. (Using reference management applications (**EndNote, Mendeley, Zotero, etc.**) Reference Lists at least

80% in the form of libraries published in the last 10 years. Reference is written using American Psychological Association 7<sup>th</sup> Edition Style.

i) **APPENDIX** contains tables, figures and research instruments used.

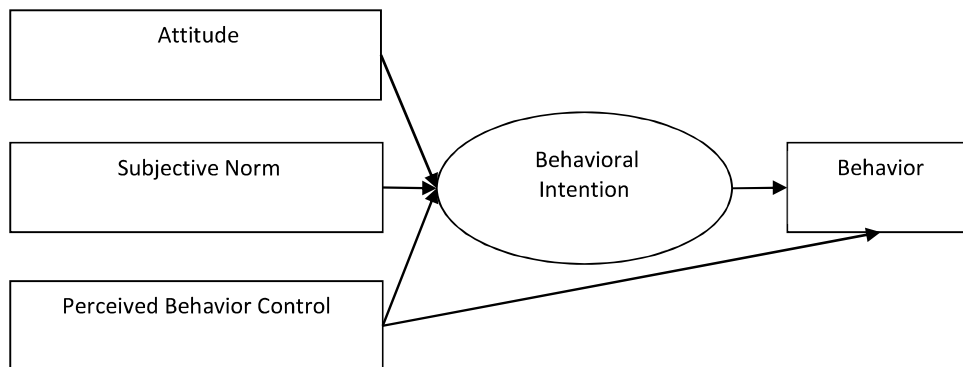
**3. Additional Provisions**

- a) All pages (including attachments, and references) are numbered by page.
- b) Each table or figure is given a serial number placed in the center of the table or figure, the title is placed after the number that matches the contents of the table or figure. The data source is placed at the bottom left of the table or figure. The format for making lines in the table is only for head and end, as in the following example:

**Table 1. Multiple Linear Regression Results**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-2,884	1,451		-1,987	0,058
X <sub>1</sub>	0,153	0,058	0,302	2,651	0,013
X <sub>2</sub>	0,263	0,094	0,337	2,800	0,010
X <sub>3</sub>	0,261	0,086	0,340	3,031	0,005
X <sub>4</sub>	0,322	0,132	0,293	2,444	0,022
Adjusted R Square			0,654		
Sig. F			0,000		

Source: Processed Data, 2019



**Figure 1. Research Model**

Source: Processed Data, 2019

c) Citations and references in the text are written using bracketed reference techniques (author's last name, year: page number)

For example:

1. One source of citation with one author (Bertrand, 2009)
2. One citation source with two authors (Frucot and Shearon, 2011)
3. One source with more than two authors (Ariyani et al., 2010) or (Hotstede et. Al., 1990)
4. Two citation sources with different authors (Ana, 2011; Agung, 2002)
5. If the publication year is the same (Agung, 2012a, 2012b)

6. Sources of citations originating from the work of an institution should mention the acronym of the institution concerned, for example (IAI, 2011)
- d) A list of references (only those that are sources of citations) is made with the following writing conditions:
1. A list of references is arranged alphabetically according to the author's name or the name of the institution along with the year of publication, the title of the journal or textbook, the name of the journal or publisher, page numbers if necessary.  
For example:  
Ebiringa, O., Yadirichukwu, E., Chigbu, E. E., & Ogochukwu, O. J. (2013). Effect of Firm Size and Profitability on Corporate Social Disclosures: The Nigerian Oil and Gas sector in Focus. *British Journal of Economics, Management & Trade*, 3(4), 563–574. <https://doi.org/10.9734/BJEMT/2013/5147>  
Ambadar, J. (2008). Corporate Social Responsibility (CSR) Dalam Praktik Di Indonesia. Jakarta: PT. Elex Media Komputindo.  
Purwaningsih, R. P., & Suyanto. (2015). Pengaruh Profitabilitas dan Leverage Terhadap Pengungkapan Corporate Social Responsibility (CSR) Perusahaan. *Syariah Paper Accounting FEB UMS*, 1(1), 133–140. Retrieved from <https://publikasiilmiah.ums.ac.id/bitstream/handle/11617/6080/B.4.pdf;sequence=1>
- e) Reference and quotation must be in accordance with the rules of non-plagiarism as stipulated in the Regulation of the Minister of National Education of the Republic of Indonesia No.17 Year 2010.
- f) The things done by article writers related to licensing, citing, or using computer software for article making, data processing, and other matters related to IPR, along with the legal consequences that may arise, are entirely the responsibility of the article writer.

**Example:**

*Jurnal Ilmiah Akuntansi dan Bisnis* Vol. 15 No. 2, July 2020

---



**AFFILIATION:**  
<sup>1,2</sup>Faculty of Economics and Business, Universitas Widya Dharma Pontianak, Indonesia  
<sup>2,3</sup>Universiti Malaysia Sarawak, Malaysia  
**\*CORRESPONDENCE:**  
 mariakontesa80@yahoo.com  
**THIS ARTICLE IS AVAILABLE IN:**  
<https://ojs.unud.ac.id/index.php/jiab>  
**DOI:**  
 10.24843/JIAB.2020.v15.i02.p01

### Do Female Directors Manipulate Earnings?

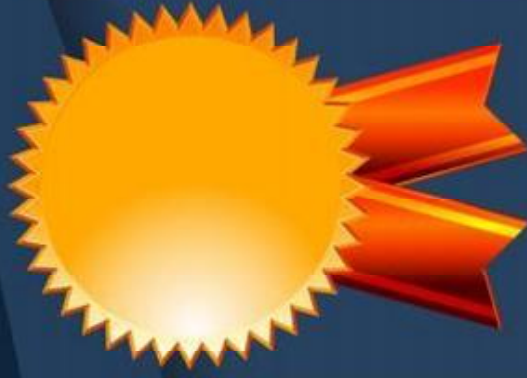
Maria Kontesa<sup>1\*</sup>, Lee Sia Chai<sup>2</sup>, Rayenda Khresna Brahmana<sup>3</sup>, Sisca Contesa<sup>4</sup>

**Abstract**  
 This study aims to examine the effect of female directors in firm's earnings management for a sample of 263 Malaysian listed firms over 2013-2017 period. After running a robust panel regression, the result of this study shows that firm that have higher participation rate of women in the boardroom will have a higher tendency of manipulating earnings. The reason why there is a significant relationship between female directors and earnings management might be caused by the corporate culture pressure on women. The findings provide insight for industry and policymakers on the impact of gender diversity on earnings management. It may serve as a guideline in their selection of the organization's top management and decision-making process.



# SERTIFIKAT

Kementerian Riset dan Teknologi/  
Badan Riset dan Inovasi Nasional



Petikan dari Keputusan Menteri Riset dan Teknologi/  
Kepala Badan Riset dan Inovasi Nasional  
Nomor 85/M/KPT/2020  
Peringkat Akreditasi Jurnal Ilmiah Periode 1 Tahun 2020  
Nama Jurnal Ilmiah

**Jurnal Ilmiah Akuntansi dan Bisnis**

E-ISSN: 23031018

Penerbit: Fakultas Ekonomi dan Bisnis Universitas Udayana

Ditetapkan sebagai Jurnal Ilmiah

**TERAKREDITASI PERINGKAT 2**

Akreditasi Berlaku selama 5 (lima) Tahun, yaitu  
Volume 15 Nomor 1 Tahun 2020 sampai Volume 19 Nomor 2 Tahun 2024

Jakarta, 01 April 2020

Menteri Riset dan Teknologi/  
Kepala Badan Riset dan Inovasi Nasional  
Republik Indonesia,



*Bambang P. S. Brodjonegoro*

Bambang P. S. Brodjonegoro



**Address :**

Journal Room, BJ Building Lt. 3, Faculty of Economics and Business, Udayana University  
Jln. P. B. Sudirman Denpasar, Bali, Indonesia  
e-mail: [jurnal.akuntansibisnis@unud.ac.id](mailto:jurnal.akuntansibisnis@unud.ac.id)

