

# JURNAL ILMIAH AKUNTANSI DAN BISNIS

## **Determinants and Consequences of Student Learning Satisfaction During Covid-19 Pandemic**

Arfah Habib Saragih, Joansyah Adwie, Adang Hendrawan

## **Internal Corporate Governance Mechanisms and Corporate Tax Avoidance in Nigeria: A Quantile Regression Approach**

Francis Chinedu Egbunike, Ardi Gunardi, Udunze Ugochukwu, Atang Hermawan

## **Sustainability Balanced Scorecard and Management Communication in Evaluating A Company's Performance**

Desak Nyoman Sri Werastuti

## **Earnings Management in Companies that Missed and Beat Analyst Consensus**

Ni Made Cesia Pratiwi, Dewa Gede Wirama

## **Determinant of The Corporate Social Responsibility Disclosure: Evidence of Indonesian Manufacturing Companies**

Arfan Ikhsan, Nurlaila Nurlaila, Herkulanus Bambang Suprasto, Febi Yanti Batubara

## **Bank Risk Profile and Credit Growth in Indonesia**

Etty Gurendrawati, Hera Khairunnisa, I Gusti Ketut Agung Ulupui, Trisni Suryarini, Adam Zakaria

## **Trigger Factors of Fraud Triangle Toward Fraud On Financial Reporting Moderated by Integration Of Technology Industry 4.0**

Agoestina Mappadang, Yuliansyah

## **Public Accounting Research and Theories: A Literature Review**

Faiz Zamzami, Mukhlis Mukhlis

## **Moderation of Contingency Factors on the Effect of Fiscal Decentralization Inequality between Regencies/City in the Province of Bali**

Anak Agung Ngurah Bagus Dwirandra

## **Analysis of Creating Shared Value in the Food and Beverage Industry**


Erwin Saraswati

## **British-Qualified Accountants Outside the UK: Post-Brexit Case**

Ousman Jallow, Zaenal Fanani, Hamidah Hamidah

## **Sustainable Banking and Bank Performance**

Lilik Handajani, Akram Akram, Ahmad Rifai

	<b>Volume</b> 16	<b>Issue</b> 1	<b>Page</b> 1-186	<b>Denpasar</b> January 2021	<b>p-ISSN</b> 2302-514X	<b>e-ISSN</b> 2303-1018
---	---------------------	-------------------	----------------------	---------------------------------	----------------------------	----------------------------

# JIAB

JURNAL ILMIAH AKUNTANSI DAN BISNIS

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

VOLUME 16 ISSUE 1, JANUARY 2021, Page 1-182

---

---

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

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

I Wayan Pradnyantha Wirasedana, Faculty of Economics and Business, Udayana University

## 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)

## Administration

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>

---

## TABLE OF CONTENTS

<b>Editor's Introduction</b> .....	ii
<b>Determinants and Consequences of Student Learning Satisfaction During Covid-19 Pandemic</b>	
Arfah Habib Saragih, Joansyah Adwie, Adang Hendrawan.....	1-19
<b>Internal Corporate Governance Mechanisms and Corporate Tax Avoidance in Nigeria: A Quantile Regression Approach</b>	
Francis Chinedu Egbunike, Ardi Gunardi, Uduze Ugochukwu, Atang Hermawan .....	20-44
<b>Sustainability Balanced Scorecard and Management Communication in Evaluating A Company's Performance</b>	
Desak Nyoman Sri Werastuti.....	45-59
<b>Earnings Management in Companies that Missed and Beat Analyst Consensus</b>	
Ni Made Cesia Pratiwi, Dewa Gede Wirama.....	60-70
<b>Determinant of The Corporate Social Responsibility Disclosure: Evidence of Indonesian Manufacturing Companies</b>	
Arfan Ikhsan, Nurlaila Nurlaila, Herkulanus Bambang Suprasto, Febi Yanti Batubara.....	71-83
<b>Bank Risk Profile and Credit Growth in Indonesia</b>	
Ety Gurendrawati, Hera Khairunnisa, I Gusti Ketut Agung Ulupui, Trisni Suryarini, Adam Zakaria.....	84-95
<b>Trigger Factors of Fraud Triangle Toward Fraud On Financial Reporting Moderated by Integration of Technology Industry 4.0</b>	
Agostina Mappadang, Yuliansyah Yuliansyah.....	96-114
<b>Public Accounting Research and Theories: A Literature Review</b>	
Faiz Zamzami, Mukhlis Mukhlis .....	115-136
<b>Moderation of Contingency Factors on the Effect of Fiscal Decentralization Inequality between Regencies/City in the Province of Bali</b>	
Anak Agung Ngurah Bagus Dwirandra.....	137-153
<b>Analysis of Creating Shared Value in the Food and Beverage Industry</b>	
Erwin Saraswati.....	154-162
<b>British-Qualified Accountants Outside the UK: Post-Brexit Case</b>	
Ousman Jallow, Zaenal Fanani, Hamidah Hamidah.....	163-172
<b>Sustainable Banking and Bank Performance</b>	
Lilik Handajani, Akram Akram, Ahmad Rifai .....	173-186
<b>Subject Index</b> .....	187-188
<b>Author Index</b> .....	189
<b>Reviewer</b> .....	190-191
<b>Guidelines for Writing</b> .....	192-194

# JIAB

JURNAL ILMIAH AKUNTANSI DAN BISNIS

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

VOLUME 16 ISSUE 1, JANUARY 2021

---

---

## EDITOR'S INTRODUCTION

Dear readers,

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 16 Issue 1 January 2021, JIAB published an article which was entirely in English.

JIAB Volume 16 Issue 1 January 2021 published twelve scientific articles on various interesting topics with quantitative and qualitative analysis. Journal topics published in this number consist of Determinants and Consequences of Student Learning Satisfaction During Covid-19 Pandemic, Internal Corporate Governance Mechanisms and Corporate Tax Avoidance in Nigeria: A Quantile Regression Approach, Sustainability Balanced Scorecard and Management Communication in Evaluating A Company's Performance, Earnings Management in Companies that Missed and Beat Analyst Consensus, Determinant of The Corporate Social Responsibility Disclosure: Evidence of Indonesian Manufacturing Companies, Bank Risk Profile and Credit Growth in Indonesia, Trigger Factors of Fraud Triangle Toward Fraud On Financial Reporting Moderated by Integration Of Technology Industry 4.0, Public Accounting Research and Theories: A Literature Review, Moderation of Contingency Factors on the Effect of Fiscal Decentralization Inequality between Regencies/Cities in the Province of Bali, Analysis of Creating Shared Value in the Food and Beverage Industry, British-Qualified Accountants Outside the UK: Post-Brexit Case, Sustainable Banking and Bank Performance.

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

Happy reading,

**Editorial Team**