JURNAL ILMIAH AKUNTANSI DAN BISNIS

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VOLUME 18 ISSUE 1, JANUARY 2022

TABLE OF CONTENTS

Editor's Introduction	ii
Weton: Reflections on Employee Interests to Become a Whistleblower	
Lilik Purwanti, Soelchan Arief Effendi	
Budgetary Slack Will Not Let Organization Die: Explaining Motivational and Stewardship Aspec	ts of
Conditional Slack	
Frida Fanani Rohma, Khy'sh Nusri Leapatra Chamalinda	17-28
The Effectiveness of Corporate Governance and Whistleblowing System on Fraud Disclosure	
Lilik Handajani, Saipul Arni Muhsyaf, Ayudia Sokarina i	29-42
Determination of Auditors' Ethical Perception and Individual Morality as Intervening Variables	
Sigit Hermawan, Salsa Billa Rahma Imania, Duwi Rahayu, Sarwendah Biduri, Ruci Arizanda Raha	•
The Moderating Role of Board Independent in Managerial Ownership and Firm Value: Evidence Indonesia	
Perwito, Nugraha, Mayasari, Yayat S	EO 7/
Employees' Understanding of Service-Oriented Strategy: A Case of Business Services in Indones	
Ida Bagus Udayana Putra, I Made Suniasta Amerta	
Reduced Audit Quality Practices among Local-Government's Internal Auditors: What to do with	
and Working Condition	. • • • • • • • • • • • • • • • • • • •
Rinto Ariwibowo, Nurkholis, Erwin Saraswati	90-114
Theory of Planned Behavior on The Implementation of Environmental Management Accounting	
Anak Agung Vidyaswari Kedisan, Ni Made Dwi Ratnadi, I Gusti Ayu Made Asri Dwija Putri, Ni Putu	_
Mimba, Eka Ardhani Sisdyani	
Can The Effectiveness of Whistleblowing System and Ewuh Pakewuh Culture Influence Fraud	
Disclosure?	
Maria Mediatrix Ratna Sari, Putu Nokia Sustriani, Herkulanus Bambang Suprasto	134-146
Sustainability Performance in Hospitality Industry: Interaction of Strategic Sustainability Management	gement
and Sat Kerthi Culture	
Komang Adi Kurniawan Saputra, Bambang Subroto, Aulia Fuad Rahman, Erwin Saraswati	147-162
Madura Indigenous Communities' Local Knowledge in the Participating Planning and Budgeting	5
Process	
Ana Sopanah, Harnovinsah, Riza Bahtiar Sulistyan	163-178
Community of Inquiry During Covid-19 Pandemic: Does It Affect Accounting Student's Profession Skill?	onal
Maria Asumpta Evi Marlina, Basuki	179-196
Reviewer	. 197-199
Guidelines for Writing	200-202

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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.

JIAB Volume 18 Issue 1 January 2023 published twelve scientific articles on various interestingtopics with quantitative and qualitative analysis. Journal topics published in this number consist of Conceptualising Stakeholder Engagement in Sustainability Reporting; Uncovering Tax Avoidance at Government Agencies: A Phenomenological Research; Fraud Analysis on Illegal Online Lending Using Habermas' Theory of the Public Sphere; Work Cultural-Life Balance: A Phenomenological Study of Balinese Female Accountant in the Banking Sector; How Performance Mediate the Effects of Participation and Control Environment on Transparency; Symbolic Adoption Model of Local Government Management Information System; Potential Outcomes of Blockchain Technology Application for Transparency of Ultimate Beneficial Owner Registration Issue; The Motivation Behind CSR Manager Role in Indonesian Mining Companies; Revealing Practices of Fishermen Profit Sharing: An Ethnomethodology Study; Corporate Governance, Political Connection, Family Ownership and Tax Aggressiveness in Indonesia; Insightfully Explore the Ethical Decision Making of Tax Consultants During COVID-19 Pandemic; Intention to Use Digital Finance: The Impact of Financial Literacy and Financial Inclusion

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Happy reading,

Editorial Team