



JURNAL AKUNTANSI

Kajian Ilmiah Akuntansi

- **The Impact of Credit Risk on The Profitability With Characteristics Bank as Control Variables**
Rini Syahril Fauziah, Nur Hidayah K Fadhilah
- **Determinant of Tax Avoidance During Covid-19 Pandemic on Tourism, Restaurant, and Hotel Companies in Indonesia Stock Exchange**
Lulu Nailufaroh, Dian Maulita
- **Internal Control System, Whistleblowing System, Organizational Commitment and Fraud Prevention: Individual Morality as A Moderating Variable**
Dinda Dwiyanti, Agung, Ihyaul Ulum
- **Comparative Analysis of Financial Performance Before and During the Covid-19 Pandemic at BTPN Syariah**
Desmy Riani, Denia Maulani, Dewi Megawati, Hannisa Rahmaniari, Puspita Sari, NA Rumiasih
- **The Influence of The Quality of Financial Reports on The Performance of Public Sector Organizations**
Dabella Yunia, Galih Fajar Muttaqin
- **Dividend Policy As Moderating The Effect Of Intellectual Capital And Insider Ownership On Stock Return**
Akhmad Sigit Adiwibowo, Nurma Yunitasari , Putri Nurmala
- **Change Of Public Accounting Firm: Analysis Based On Ceo Turnover And Modified Audit Opinions**
Denny Putri Hapsari, Herman Wijaya, Nana Umdiana
- **Capital Expenditure Analysis In District And City Province Of Central Java**
Anna Sofia Atichasari, Rida Ristiyana
- **The Time-Driven Activity-Based Costing Than Hotel Management Methods For Determining The Cost Of Hotel Room Service? (Case In The Grand Nanggroe Hotel Banda Aceh)**
Livya Zahara, Indayani Indayani
- **The Effect Of Dividend Per Share , Earning Per Share & Debt To Equity Ratio On Stock Prices With Perceived Risk Of Stocks As Moderating Variables**
Denny Kurnia

Jurnal
Akuntansi

Volume 9

Nomor 2

Halaman
145 - 280

Serang
Juli
2022

ISSN
2339-2436
2549-5968



JURNAL AKUNTANSI

Kajian Ilmiah Akuntansi

EDITORIAL TEAM

Editor In Chief

Nana Umdiana

EDITORIAL BOARD

Erlin Melani

Hamdani

Adelina Suryati

Irma Paramita S

Anna Sofia Atichasari

Kodriyah

Ahmad Baehaqi

Mazda Eko

Denny Putri Hapsari

Nur Wahyuning S

Ekayana Sangkasari P

Nurain Isqodrin

Eko Cahyo Mayndarto

Nugrahini K

Alamat Redaksi :

Jl. Raya Serang - Cilegon Km. 5 (Taman Drangong), Serang-Banten

Telp. (0254) 8235007 Fax. (0254) 8235008

Website : e-jurna.lppmunsera.org, E-mail : jurnalakuntansife@yahoo.com



JURNAL
AKUNTANSI
Kajian Ilmiah Akuntansi

REVIEWERS

Vena Purnamasari	Yulita Setiawanta
Saiful Muchlis	Sri Fadilah
Wiwit Apit Sulistyowati	Putu Sukma K
Rima Rachmawati	Elvira Luthan
Evada Dewata	Rihfenti Ernayani
Jumaiyah	Arna Suryani
Gede Satia Utama	Irsad Andriyanto
Eliada Herwiyanti	Dian Agustia
Elis Mediawati	Dodik Aryanto
Rini	Doddy Setiawan

Petunjuk Pengiriman Naskah Jurnal Akuntansi

1. Naskah merupakan karya asli di bidang akuntansi yang belum pernah diterbitkan sebelumnya.
2. Naskah ditulis dalam bahasa Indonesia sepanjang 15 - 25 halaman, 1 spasi, ukuran kertas A4, dilengkapi dengan abstrak (maksimal 200 kata), dan kata - kata kunci. Biodata penulis dicantumkan pada lembaran khusus di halaman terakhir naskah.
3. Naskah dikirimkan ke email: jurnalakuntansife@yahoo.com. Berkas file dibuat dengan Microsoft Word, menggunakan huruf Times New Roman berukuran font 12.
4. Sistematika penulisan artikel:
 - Judul
 - Nama Penulis (tanpa gelar akademik), asal lembaga, email
 - Abstrak Inggris dan Indonesia, dengan kata kunci
 - Pendahuluan tanpa sub judul, memuat latar belakang masalah, tujuan, landasan teori dan hipotesis (jika menggunakan hipotesis)
 - Metode penelitian
 - Hasil dan Pembahasan (dibagi ke dalam beberapa sub judul, kalau dianggap perlu)
 - Penutup, berisi kesimpulan dan rekomendasi
 - Daftar Pustaka (berisi pustaka yg dirujuk dalam uraian saja)
5. Daftar pustaka disusun dengan mengikuti tata cara seperti contoh berikut dan diurut secara alfabetis:

Dick, A.S. and K. Basu, 1994. Customer Loyalty: Toward an Integrated Conceptual Framework, *Journal of the Academy of Marketing Science*, Vol. 22, No. 01, 99- 113.

Kotler, P. and K. L. Keller, 2009. *Marketing Management*, 13th Edition, New Jersey: Pearson Prentice Hall.

Tempo (2009, Mei). Kekurangan Peminat, 30 Perguruan Tinggi Banten Bangkrut. (Online). Tersedia: [Http://Www.Tempo.Co/Read/News/2019/05/25/07917791/Kekurangan-Peminat-30-Perguruan-Tinggi-Banten-Bangkrut](http://www.tempo.co/read/news/2019/05/25/07917791/Kekurangan-Peminat-30-Perguruan-Tinggi-Banten-Bangkrut).
6. Tata cara penyajian kutipan, rujukan, tabel dan gambar mengikuti ketentuan dalam pedoman penulisan Karya Ilmiah. Artikel berbahasa Indonesia menggunakan Pedoman Umum Ejaan Bahasa Indonesia yang Disempurnakan (Depdikbud, 1997).

JURNAL AKUNTANSI

Kajian Ilmiah Akuntansi

Daftar Isi

	<i>Hal</i>
The Impact of Credit Risk on The Profitability With Characteristics Bank as Control Variables Rini Syahril Fauziah, Nur Hidayah K Fadhilah	145 - 158
Determinant of Tax Avoidance During Covid-19 Pandemic on Tourism, Restaurant, and Hotel Companies in Indonesia Stock Exchange Lulu Nailufaroh, Dian Maulita	159 - 171
Internal Control System, Whistleblowing System, Organizational Commitment and Fraud Prevention: Individual Morality as A Moderating Variable Dinda Dwiyantri, Agung, Ihyaul Ulum	172 - 188
Comparative Analysis of Financial Performance Before and During the Covid-19 Pandemic at BTPN Syariah Desmy Riani, Denia Maulani, Dewi Megawati, Hannisa Rahmaniari, Puspita Sari, NA Rumiasih	189 - 204
The Influence of The Quality of Financial Reports on The Performance of Public Sector Organizations Dabella Yunia, Galih Fajar Muttaqin	205 - 216
Dividend Policy As Moderating The Effect Of Intellectual Capital And Insider Ownership On Stock Return Akhmad Sigit Adiwibowo, Nurma Yunitasari , Putri Nurmala	217 - 231
Change Of Public Accounting Firm: Analysis Based On Ceo Turnover And Modified Audit Opinions Denny Putri Hapsari, Herman Wijaya, Nana Umdiana	232 - 238
Capital Expenditure Analysis In District And City Province Of Central Java Anna Sofia Atichasari, Rida Ristiyana	239 - 249
The Time-Driven Activity-Based Costing Than Hotel Management Methods For Determining The Cost Of Hotel Room Service? (Case In The Grand Nanggroe Hotel Banda Aceh) Livya Zahara, Indayani Indayani	250 - 266
The Effect Of Dividend Per Share , Earning Per Share & Debt To Equity Ratio On Stock Prices With Perceived Risk Of Stocks As Moderating Variables Denny Kurnia	267 - 280

Diterbitkan Oleh :

Program Studi Akuntansi

<http://e-jurnal.lppmunsera.org/index.php/Akuntansi>



Volume 9 Nomor 2. Juli 2022

JURNAL AKUNTANSI

