

Jurnal Riset Akuntansi Kontemporer

Volume 16, No. 1, April 2024

EDITOR IN CHIEF

Atang Hermawan, Universitas Pasundan (Indonesia)

MANAGING EDITOR

Budi Septiawan, Universitas Pasundan (Indonesia)

EDITORIAL BOARDS

Nafsiah Mohamed, Accounting Research Institute Universiti Teknologi MARA (Malaysia)

Martin Quinn, Queen's University Belfast (Northern Ireland)

Janek Ratnatunga, Institute of Certified Management Accountants (Australia)

Isye Siti Aisyah, Universitas Pasundan (Indonesia)

Mochammad Ridwan, Universitas Pasundan (Indonesia)

Elvira Zeyn, Universitas Pasundan (Indonesia)

Ardi Gunardi, Universitas Pasundan (Indonesia)

Arta Moro Sundjaja, Universitas Bina Nusantara (Indonesia)

Tettet Fitrijanti, Universitas Padjadjaran (Indonesia)

Amrie Firmansyah, Politeknik Keuangan Negara STAN (Indonesia)

Liza Laila Nurwulan, Universitas Pasundan (Indonesia)

Ifa Ratifah, Universitas Pasundan (Indonesia)

LAYOUTER & WEBSITE

Diki Achmad

Ryfan Maulana

PUBLISHER

Books and Journals Publishers

Faculty of Economics and Business, University of Pasundan

in Cooperation with IAI Kompartemen Akuntan Pendidik

Jurnal Riset Akuntansi Kontemporer published first in 2009 a journal articles presenting research results and the latest conceptual ideas that include Contemporary Accounting. Jurnal Riset Akuntansi Kontemporer published twice a year that is April and October. Start from Volume 13, No. 1, April 2021 published in English.

Editorial Address: Jl. Tamansari No. 6-8 Bandung 40116 Telp. 022-4233646,

fax 022-4208363, **E-mail:** jrak@unpas.ac.id

Website: <https://journal.unpas.ac.id/index.php/jrak/index>

REVIEWERS ACKNOWLEDGEMENT

Thanks and appreciate to the experts who have been reviewed Jurnal Riset Akuntansi Kontemporer Volume 16, No. 1, April 2024. The following is a list of names participating partners:

- Maya Indriastuti, Universitas Islam Sultan Agung Semarang (Indonesia) Scopus ID: 57217289960
 - Arfah Habib Saragih, Universitas Indonesia (Indonesia) Scopus ID: 57209022414
 - Ayatulloh Michael Musyaffi, Universitas Negeri Jakarta (Indonesia) Scopus ID: 57226428331
 - Sasa S. Suratman, Universitas Pasundan (Indonesia) Scopus ID: 57193772839
 - Eko Suyono, Universitas Jenderal Soedirman (Indonesia) Scopus ID: 57189732314
 - Dirvi Surya Abbas, Universitas Muhammadiyah Tangerang (Indonesia) Scopus ID: 57223199080
 - Ni Wayan Rustiarini, Universitas Mahasaraswati Denpasar (Indonesia) Scopus ID: 57199864676
 - Sri Fadilah, Universitas Islam Bandung (Indonesia) Scopus ID: 57213187413
 - Elis Mediawati, Universitas Pendidikan Indonesia (Indonesia) Scopus ID: 57211405907
 - Puji Handayati, Universitas Negeri Malang (Indonesia) Scopus ID: 57194285720
 - Hatem Rjiba, Paris School of Business (France) Scopus ID: 55972466200
 - Ellen Rusliati, Universitas Pasundan (Indonesia) Scopus ID: 57218660135
 - Dedhy Sulistiawan, Universitas Surabaya (Indonesia) Scopus ID: 57188967501
 - Elvy Maria Manurung, Universitas Katolik Parahyangan (Indonesia) Scopus ID: 57199649049
 - Muhammad Fachruddin Arrozi Adhikara, Universitas Esa Unggul (Indonesia) Scopus ID: 57613580000
 - Heru Fahlevi, Universitas Syiah Kuala (Indonesia) Scopus ID: 57189895148
 - Donny Maha Putra, Universitas Pembangunan Nasional Veteran Jakarta (Indonesia) Scopus ID: 57195753813
-

Table of Content

Jurnal Riset Akuntansi Kontemporer (JRAK)

Volume 16, No. 1, April 2024

Does Spiritual Philosophy Matters on Local Microfinance in Bali? Ni Nyoman Ayu Suryandari, I Wayan Widnyana	1-8
Determinants and Consequences of Financial Reporting Quality: A Systematic Literature Review I Gusti Ayu Ratih Permata Dewi, I Wayan Suartana, Gerianta Wirawan Yasa, I Ketut Budiarta	9-22
Determinants of Whistleblowing on Academic Fraud of Accounting Students Citra Anggreani, Falikhatun	23-34
The Investment Opportunity and Company Size Affecting Financial Performance and Dividend Policy I Gede Cahyadi Putra, Ida Ayu Ratih Manuari	35-42
Performance of Small Businesses: Does Sustainability Reporting Issue Matter? Efva Octavina Donata Gozali, Ruth Samantha Hamzah, Ika Sasti Ferina, Mutiara Lusiana Annisa, Antonius Dapot PL Toruan	43-56
Real Earnings Management and Cash Holding Performance: Auditor Industry Specialization as Moderating Variable Mukhlisin	57-64
The Implication of Profitability as a Moderating in the Relation of Environmental Certification and Financial Performance to Market Reaction Anna Kania Widiatami, Nasriatun Khasanah, Ida Nur Aeni, Ahmad Nurkhin	65-76
Moderating Effect of Profitability: Analysis on Environmental Certification, Financial Performance, and Market Reaction Ridwan, Yuyun Yuhana	77-84
Formation of an Optimal Portfolio of LQ45 Shares Using Markowitz Method Abdurrahman Al Ghifari, Toni Toharodin, Triyani Hendrawati	85-94
Accrual Earnings Management, Real Earnings Management, and Cost of Debt: Does Capital Structure Matter? Amrie Firmansyah, Dani Kharismawan Prakosa, Muhammad Panji Anugerah Al 'Alam, Pria Aji Pamungkas, Muchamad Rizal Pua Geno, Irfan Fauzi, Muchamad Izaaz Hannun Bachtiar	95-106
Herding Behavior in the Sharia Capital Market on Investment Decisions Adibah Yahya, Azhar Affandi, Aldrin Herwani, Atang Hermawan, Jaja Suteja	107-118
Measuring Hospital Efficiency During Covid-19 Pandemic in Indonesia Yani Anjani, Resi Ariyasa Qadri, Tetet Fitrijanti	119-132
Spirituality's Role in Weakening Intentions for Accounting Fraud Siska, Zulhelmy, Rizki Hidayat, Erni Yusniawati	133-146
Siwakot Application: Revolutionizing Tourism Revenue in Bekasi Rachmat Pramukty, Tri Yulaeli, Mira Sekar Arumi	147-158
Enhancing Tax Compliance through Digital Transformation: Evidence from Corporate Taxpayers' Usage of E-Bupot Moh. Faisol, Norsain	159-168
