



DAFTAR ISI

BUILDING HIGH-QUALITY LOCAL GOVERNMENT FINANCIAL STATEMENTS: UNRAVELING THE IMPACT OF GOVERNMENT INTERNAL CONTROL SYSTEM AND ORGANIZATIONAL COMMITMENT	
Hawarini Mulasri, Intan Lifinda Ayuning Putri	1-12
THE INFLUENCE OF SKEPTICISM, AUDITOR EXPERIENCE, AND PROFESSIONAL ETHICS ON FRAUD DETECTION	
Niken Ayu Eka Kinanti, Novita	13-26
BIBLIOMETRIC INSIGHTS INTO EARNINGS MANAGEMENT: TRENDS AND FUTURE DIRECTIONS	
Irmawati, Syarifuddin Rasyid, Syamsuddin	27-44
TECHNICAL EFFICIENCY ASSESSMENT OF PUBLIC HEALTH CENTERS IN MATARAM CITY: A DEA APPROACH (2021-2023)	
Nadya Eka Juliana, Saipul Arni Muhsyaf	45-57
FACTORS INFLUENCING INDONESIAN ACCOUNTING STUDENTS' PERCEPTION OF SAFE HAVEN INVESTMENTS	
Okto Irianto, Fenty Yoseph Manuhutu, Kadek Bramdhika Ada, Tini Adiatma, Adi Maulana Rachman	58-73
ESTABLISHING ENVIRONMENTAL ACCOUNTABILITY THROUGH PUBLIC ACCOUNTING IN THE SDGs AGENDA OF THE GOVERNMENT OF MAKASSAR CITY	
Nur Hidayah, Haliah Imran, Nirwana	74-85
THE EFFECT OF FINANCIAL PRESSURE ON TAX AVOIDANCE WITH MODERATION OF CSR DISCLOSURE	
Caroline Patricia Kusuma, Eko Budi Santoso	86-103
INTEGRATION OF TECHNOLOGY-BASED INTERNAL CONTROL SYSTEMS TO MINIMIZE THE RISK OF BAD DEBTS IN MICRO CREDIT PROGRAMS	
Rr Fatmasari Muliawati Permata, Ahmad Juanda, Driana Leniwati	104-118
THE IMPLICATION OF GREEN ENTREPRENEURSHIP AND GREEN INNOVATION TO ENHANCE SMES' PERFORMANCE	
Pasca Dwi Putra, Andri Zainal, Khairunnisa Harahap, Ivo Selvia Agusti, Hendra Saputra, Roza Thohiri, Fenny Afrida	119-133

BOARD GENDER, EDUCATION, AND SIZE: CAN THEY SUPPRESS TAX AVOIDANCE?

Laurencia Nathania Marcella Sugeng, Wirawan Endro Dwi Radianto 134-150

AUDIT QUALITY: THE ROLE OF AUDIT TENURE, AUDITOR SWITCHING, AUDIT COMMITTEE AND TIME BUDGET PRESSURE

Laura Silvany Hivianto, Kurniawati 151-165

SUSTAINABILITY ACCOUNTING IMPLEMENTATION IN HIGHER EDUCATION INSTITUTIONS: REFLECTION FROM UI GREENMETRIC RANKING

Putu Sukma Kurniawan, Luh Gede Kusuma Dewi 166-186

INDONESIAN BOND YIELDS: INFLATION, FED RATES, AND EXCHANGE RATE EFFECTS

Sany, Saarse Elsy Hatane, Zefanya Metanoya Angelique,
Alan Darmasaputra, Rosalia Taub Gabronino 187-204

AUDIT COMMITTEE MODERATION IN THE NEXUS BETWEEN SUSTAINABILITY REPORTING AND TAX AVOIDANCE: EVIDENCE FROM INDONESIAN MULTINATIONAL FIRMS

Erlina Ismawati, Santi Novita 205-217

UNDERSTANDING TAX EVASION TENDENCIES: HOW MUCH DO BELIEFS MATTER?

Fransiska, Yohanes Mardinata Rusli 218-231

FACTORS INFLUENCING FINANCIAL DISTRESS IN REGENCY/CITY GOVERNMENTS IN SOUTH SUMATRA PROVINCE

Meisya Azzura, Evada Dewata, Edwin Frymaruwah 232-243

DOES AFFECTIVE COMMITMENT MEDIATE THE IMPACT OF WORK-LIFE BALANCE AND JOB SATISFACTION ON TURNOVER INTENTION IN THE ACCOUNTING PROFESSION?

Amalia Asriningrum, Andrey Hasiholan Pulungan, Ahmad Basid Hasibuan 244-265

CARBON EMISSION DISCLOSURE: VIEWED FROM THE PERSPECTIVES OF ACCOUNTING, MARKET, AND ENVIRONMENTAL PERFORMANCE IN HIGHLY POLLUTING COMPANIES IN INDONESIA

Fauzan Fuadi, Naufal Sinatria, Husein Fadhillah 266-282

NORTH SUMATRA'S REGIONAL GOVERNMENT'S FINANCIAL PERFORMANCE: THE IMPACT OF LOCAL OWN REVENUE, TRANSFER REVENUE, CAPITAL EXPENDITURE, AND SILPA

Siti Kholizah, Rita Martini, Nurhasanah 283-300

TOWARD THE FUTURE OF ACCOUNTING INFORMATION SYSTEMS: A BIBLIOMETRIC EXPLORATION

Yenni Carolina, Rapina Rapina, Melania Lintang Kenisah 301-320

THE INFLUENCE OF ISLAMIC RELIGIOSITY ON STUDENTS' FINANCIAL WELL-BEING THROUGH FINANCIAL BEHAVIOR: MODERATING ROLE OF FINANCIAL LITERACY

Linda Hetri Suriyanti, Fadly Ardiansyah, Nur Fitriana..... 321-334

IMPLEMENTING DIGITAL ACCOUNTING INFORMATION SYSTEMS TO ENHANCE FINANCIAL GOVERNANCE IN VILLAGE-OWNED ENTERPRISES (BUMDES): EVIDENCE FROM WEST LOMBOK, NTB

Eni Indriani, Rr. Sri Pancawati Martiningsih, Biana Adha Inapty 335-347