

# JURNAL AKUNTANSI

VOLUME 22/1/January/2018

P-ISSN 1410-3591

E-ISSN 2549-8800

---

Published three times a year in January, May and September. Contains writings adopted from the results of research and analytical studies in the field of Accountant Science.

## Editor in Chief

### Chief Editor

Agus Zainul Arifin, [[SCOPUS ID: 57188962176](#)]

Fakultas Ekonomi dan Bisnis, Universitas Tarumanagara, Jakarta, Indonesia

### Editorial Board

Ardiansyah Rasyid, [[SCOPUS ID: 56576329800](#)]

Fakultas Ekonomi dan Bisnis, Universitas Tarumanagara, Jakarta, Indonesia

I Cenik Ardana, [[SCOPUS ID: 56576410500](#)]

Fakultas Ekonomi dan Bisnis, Universitas Tarumanagara, Jakarta, Indonesia

F.X. Kurniawan Tjakrawala, [[SINTA ID : 5988433](#)]

Fakultas Ekonomi dan Bisnis, Universitas Tarumanagara, Jakarta, Indonesia

Herlin Tundjung Setijaningsih, [[SINTA ID : 5994955](#)]

Fakultas Ekonomi dan Bisnis, Universitas Tarumanagara, Jakarta, Indonesia

Sukrisno Agoes, [[SCOPUS ID: 56565486800](#)]

Fakultas Ekonomi dan Bisnis, Universitas Indonesia, Jakarta, Indonesia

### Reviewer Team

Daniel T.H. Manurung, [[SCOPUS ID : 57202296207](#)]

STIE Widya Gama, Lumajang, Indonesia

Yanti Puji Astutie, [[SCOPUS ID : 57190296294](#)]

Fakultas Ekonomi dan Bisnis Universitas Pancasakti, Tegal, Indonesia

Anak Agung de Satia Utama, [[SCOPUS ID : 57190400910](#)]

Fakultas Ekonomi dan Bisnis, Universitas Airlangga, Indonesia

Verawaty, [[Sinta ID : 6004233](#)]

Fakultas Ekonomi dan Bisnis, Universitas Bina Darma, Palembang, Indonesia

Nur Fadjrih Asyik, [[SINTA ID : 6071350](#)]  
Sekolah Tinggi Ilmu Ekonomi Indonesia, Surabaya

Willy Abdillah, [[SCOPUS ID : 57035646500](#)]  
Fakultas Ekonomi dan Bisnis, Universitas Bengkulu, Indonesia

Tubagus Ismail, [[SCOPUS ID : 56670932700](#)]  
Fakultas Ekonomi dan Bisnis, Universitas Ageng Tirtayasa, Banten, Indonesia

Istianingsih, [[SCOPUS ID : 57188834348](#)]  
Fakultas Ekonomi Universitas Mercu Buana, Jakarta

Bambang Jatmiko, [[SCOPUS ID : 57191862625](#)]  
Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah, Yogyakarta, Indonesia

Tatang Ary Gumanti, [[SCOPUS : 56974418900](#)]  
Fakultas Ekonomi dan Bisnis, Universitas Bhayangkara, Jakarta, Indonesia

Unti Ludigdo, [[SCOPUS ID : 57204497451](#)]  
Fakultas Ekonomi dan Bisnis, Universitas Brawijaya, Malang, Indonesia

#### **Editorial Staff**

Michael Sinaga,  
Fakultas Ekonomi, Universitas Tarumanagara, Jakarta, Indonesia

#### **Address of Editor and Administration:**

Jurnal Akuntansi's Secretariat; Faculty of Economics and Business, Tarumanagara University  
Jakarta, Campus II Building B, 3rd Floor, Jln. Tanjung Duren Utara No. 1 West Jakarta 11470  
Telephone (021) 5655508-10-14-15 Ext 0326 and Fax. (021)5655521.

Email: [submisipapaer@fe.untar.ac.id](mailto:submisipapaer@fe.untar.ac.id)

URL : <https://www.ecojoin.org/index.php/EJA/>

---

Jurnal Akuntansi was published in May 1997 by the Faculty of Economics and Business,  
Tarumanagara University, Jakarta.

---

Jurnal Akuntansi has been **Sinta 2** based on the Decree of the Director General of Strengthening  
Research and Development at the Ministry of Research, Technology and Higher Education No:  
28/E/KPT/2019, September, 26, 2019



**DAFTAR ISI**  
**JURNAL AKUNTANSI**

**P-ISSN: 1410 – 3591; E-ISSN: 2549 – 8800**

**VOLUME 22, NUMBER 1 (January) 2018**

**Page 1 - 161**

---

**The Role Of The Board Commissioners In The Implementation Of The Principles Of Good Corporate Governance And The Achievement Of The Performance Of Bank Perkreditan Rakyat In Tasikmalaya**

*Dedi Kusmayadi and Iwan Hermansyah*

1-17

**Faktor-Faktor Yang Mempengaruhi Profitabilitas Dan Dampaknya Terhadap Manajemen Laba**

*Agustina Agustina, Sulia Sulia, dan Rice Rice*

18-32

**Analisis Karakteristik Kunci Yang Mempengaruhi Kualitas Audit**

*Wiwid Idawati*

33-50

**The Role Of Corporate Governance In The Relationships Of Family Company With Real Earnings Management**

*Indah Masri*

51-67

**Determinan Penerapan Basis AkruaL Secara Penuh Pada Pemerintah Daerah**

*Bambang Pamungkas*

68-85

**Peran Auditor Intern Pemerintah, Motivasi, Dan Kinerja Pegawai Negeri Sipil**

*Doddy Setiawan dan Murya Arief Basuki*

86-104

**Peran Religionsity Sebagai Pemoderasi Hubungan Money Ethics Terhadap Upaya Tax Evasion**

*Rachmawati Meita Oktaviani, Ceacilia Srimindarti, dan Pancawati Hardiningsih*

105-118

**Analisis Pengaruh Rasio Kinerja Keuangan Terhadap Profitabilitas Bank Pembiayaan Rakyat Syariah Di Indonesia**

*Ahmad Azmy*

119-137

**Analisis Pengaruh Informasi Laba Terhadap Perilaku Investor Di Pasar Sekunder**

*Farichah Farichah*

138-150

**The Effect Of Internal Auditor Independence On Effectiveness Of Government Internal Audit: Group Cohesiveness As An Intervening Variable (Case Study At The Regional Inspectorates At Java Island)**

*Moh. Ubaidillah and Ari Kuncara Widagdo*

151-161



9 772549 880016