P-ISSN: 1979-6862 E-ISSN: 2746-6019



Editor in Chief

Toto Rusmanto Bina Nusantara University, Indonesia

Co-Editor

Meiryani Bina Nusantara University, Indonesia

Managing Editor

Hery Harjono Muljo Bina Nusantara University, Indonesia

Editorial Boards

Sihar Tigor Benjamin Tambunan Widya Mandala Surabaya Catholic University, Indonesia

Marta Mas Manchuca Universitat Internacional de Catalunya, Spain

Mesut DOĞAN Afyon Kocatepe University, Turkey

Shi-I Chang National Chung Cheng University, Taiwan

Zaidi Mat Daud Universiti Putra Malaysia, Malaysia Bina Nusantara University, Indonesia Ang Swat Lin Lindawati Gatot Soepriyanto Bina Nusantara University, Indonesia Linda Kusumaning Wedari Bina Nusantara University, Indonesia Heny Kurniawati Bina Nusantara University, Indonesia Rindang Widuri Bina Nusantara University, Indonesia Rosaline Tandiono Bina Nusantara University, Indonesia Shinta Amalina Hazrati Havidz Bina Nusantara University, Indonesia

Layout Editor

Agustinus Winoto Bina Nusantara University, Indonesia

Secretariat

Agustinus Winoto Bina Nusantara University, Indonesia

Description

Journal of Applied Finance and Accounting (JAFA) is a scientific journal published twice a year, June and December. It showcases useful theoretical and methodological results with the support of interesting empirical applications in the area of Finance and Accounting. Purely theoretical and methodological research with the potential for important applications is also published. Articles in the journal may examine significant research questions from a broad range of perspective including economics, sustainability, organizational studies and other theories related to accounting and finance phenomena.



Table of Contents

Sebastian Prasetya Kresnandita; Levana Dhia Prawati; Lusiana
ANALYZING THE EFFECT OF FACTORS ON TAXPAYERS SATISFACTION USING E-FILING TAX REPORTING SYSTEM1-12
Annastasia Joceline; Gatot Soepriyanto
EXTERNAL AUDITOR APPOINTMENT IN INDONESIAN STATE-OWNED ENTERPRISES: THE ROLE OF POLITICAL CONNECTION AND ACCOUNTING IRREGULARITIES
Agustinus Winoto; Meiryani; Reyhan
THE IMPACT OF BIG DATA ON FINANCIAL REPORTING : BIG DATA ON FINANCIAL REPORTING
Mohamad Heykal; Khomsiyah
THE IMPACT OF RELIGIOSITY ON PERCEPTIONS OF THE ROLE OF INDEPENDENT COMMISSIONERS IN THE IMPLEMENTATION OF CORPORATE GOVERNANCE IN SHARIA FINANCIAL ENTITIES IN INDONESIA
Theresia Wijaya; Armanto Witjaksono
UNMASKING FINANCIAL DECEPTION: UNRAVELING THE FRAUD HEXAGON'S INFLUENCE ON DETECTING FINANCIAL STATEMENT FRAUD IN INDONESIAN PUBLIC COMPANIES
Dwi Octavia; Helen Jayanti; Jayson Gautama Lee; Richard Arlie; Lindrianasari
EXTERNAL PARTY RECOGNITION ON ESG DISCLOSURE TO STOCK PRICE: A CASE STUDY OF ESG DISCLOSURE AWARDS IN INDONESIAN STOCK EXCHAGE