



Editor in Chief

Toto Rusmanto Bina Nusantara University, Indonesia

Managing Editors

Meiryani Bina Nusantara University, Indonesia

Hery Harjono Muljo Bina Nusantara University, Indonesia

Editorial Board

Ang Swat Lin Lindawati	Bina Nusantara University, Indonesia
Armanto Witjaksono	Bina Nusantara University, Indonesia
Gatot Soepriyanto	Bina Nusantara University, Indonesia
Gen Norman Thomas	Bina Nusantara University, Indonesia
Kevin Deniswara	Bina Nusantara University, Indonesia
Lindrianasari	Bina Nusantara University, Indonesia
Moch. Doddy Ariefianto	Bina Nusantara University, Indonesia
Pariang Siagian	Bina Nusantara University, Indonesia
Rosaline Tandiono	Bina Nusantara University, Indonesia
Triasesiarta Nur	Bina Nusantara University, Indonesia
Mesut DOĞAN	Bilecik Seyh Edebali University, Turkey
Zaidi Mat Daud	Univeristi Putra Malaysia, Malaysia
Marta Mas Manchuca	Universitat Internacional de Catalunya, Spain
Shi-I Chang	National Chung Cheng University, Taiwan
Sihar Tigor Benjamin Tambunan	Widya Mandala Catholic University, Surabaya

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

Kenny Santoso; Aan Marlinah

FRAUDULENT FINANCIAL REPORTING AND FRAUD PENTAGON MODEL.....71-82

Yeney Widya Prihatiningtias; Surya Adiwicaksana

THE ROLE OF POLITICAL CONNECTIONS IN MODERATING THE EFFECT OF BOARD DIVERSITY ON FINANCIAL DISTRESS.....83-93

Dea Tiara Monalisa Butar Butar; Krisnawati Yeni Pangestu; Iskandar Tan

EXAMINING BOARD CHARACTERISTICS AND INTEGRATED REPORTING QUALITY: INSIGHT FROM ESG-FOCUSED FIRMS IN INDONESIA95-103

Desi Christiani; Rindang Widuri

A BIBLIOMETRIC ANALYSIS OF BOARD DIVERSITY: RESEARCH TRENDS, CHALLENGES, AND FUTURE DIRECTIONS 105-121

Levana Dhia Prawati; Ety Murwaningsari

DETERMINANT FACTORS OF FINANCIAL REPORTING QUALITY IN LOCAL GOVERNMENT: THE EVIDENCE FROM PUBLIC SECTOR IN INDONESIA.....123-134

Chrisrian Levi; Michael Angelus

EXPLORING THE FACTORS THAT INFLUENCE INDONESIAN AUDITORS' INTENTION TO USE BIG DATA ANALYTICS: APPLICATION OF THE UTAUT MODEL WITH PERCEIVED RISK AND TRUST135-149