



Editor in Chief

Prof. Toto Rusmanto

Bina Nusantara University, Indonesia

Managing Editors

Kevin Deniswara

Bina Nusantara University, Indonesia

Editorial Board

Prof. Dezie Leonarda W.

Bina Nusantara University, Indonesia

Prof. Lindrianasari

Bina Nusantara University, Indonesia

Prof. Gatot Soepriyanto

Bina Nusantara University, Indonesia

Darusalam

Bina Nusantara University, Indonesia

Prof. Marijn Janssen

Delft University of Technology, Netherland

Prof. Zuraidah Mohd Sanusi

Universiti Teknologi MARA, Malaysia

Kanitsorn Terdpaopong

Rangsit University, Thailand

Thuy, Nguyen Thi H

Vietnam National University, Vietnam

Prof. Basuki

Airlangga University, Indonesia

Prof. Wuryan Andayani

Brawijaya University, Indonesia

Nanny Dewi Tanzil

Padjajaran University, Indonesia

Layout Editor

Hery Harjono Muljo

Bina Nusantara University, Indonesia

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

Lamin K. Drammeh; Nazaruddin Malik; Driana Leniwati

A COMPARATIVE ANALYSIS OF PUBLIC SECTOR AUDITING: THE GAMBIA AND INDONESIA.....1-19

Diana Indriana Hapsari; Ya-Hsueh Chuang

DEVELOPMENT OF SUSTAINABILITY BALANCED SCORECARD: IMPACT ON COMPANY PERFORMANCE AND IMPLEMENTATION.....21-42

Nadila Wulan Ramadani; Andi Chairil Furqan; Rahma Masdar; Fajar Gilang Yudistira

CONTROLLING CORRUPTION TO STRENGTHEN THE ROLE OF THE EDUCATION BUDGET FUNCTION IN ACHIEVING SDG 4 IN INDONESIA.....43-55

Mochammad Ilyas Junjunan; Binti Shofiatul Jannah; Imam Buchori

INTEGRATION OF NYADRAN VALUES IN SUSTAINABILITY ACCOUNTING BASED ON BARBOUR PERSPECTIVE 57-68

Wulandari; Mukhzarudfa; Dica Lady Silvera

IMPACT OF GREEN ACCOUNTING, MATERIAL FLOW COST ACCOUNTING, CAPITAL STRUCTURE ON FINANCIAL PERFORMANCE WITH FIRM DEBT AS MODERATOR69-80

Frihardina Marsintauli; Etty Murwaningsari; Hartini Husin

THE ROLE OF COMPANY SIZE ON THE RELATIONSHIP BETWEEN CORPORATE SOCIAL RESPONSIBILITY, AUDIT QUALITY AND FIRM PERFORMANCE.....81-91