



Editor in Chief

Toto Rusmanto Bina Nusantara University, Indonesia

Co-Editor

Meiryani Bina Nusantara University, Indonesia

Managing Editors

Arfian Erma Zudana Bina Nusantara University, Indonesia

Hery Harjono Muljo Bina Nusantara University, Indonesia

Editorial Board

Solomon Opare Massey University, University of New Zealand

Zaidi Mat Daud Univeristi Putra Malaysia, Malaysia

Mesut Dogan Afyon Kocatepe University, Turkey

Ronny Prabowo Satya Wacana Christian University Salatiga, Indonesia

Gatot Soepriyanto Bina Nusantara University, Indonesia

Ang Swat Lin Lindawati Bina Nusantara University, Indonesia

Lindrianasari 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.

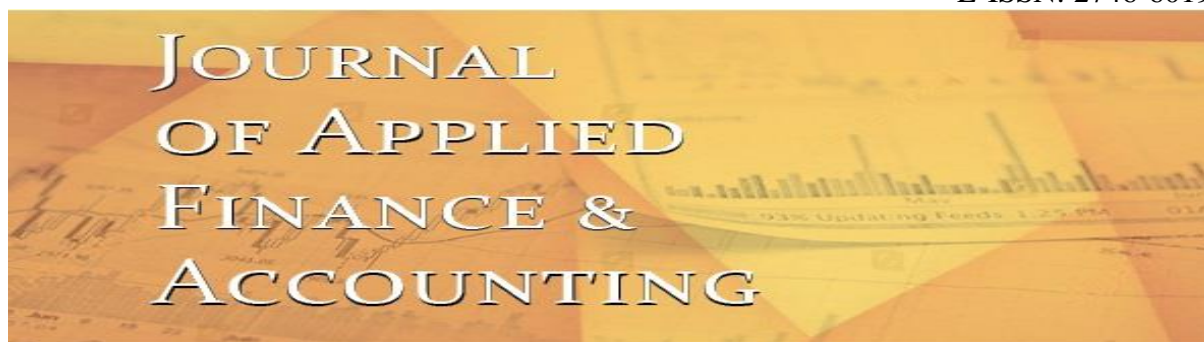


Table of Contents

Monika Budiman; Choirul Anwar; Sudjono

FACTORS AFFECTING FRAUD PREVENTION AND ITS IMPLICATION TO THE QUALITY OF FINANCIAL STATEMENTS 1-25

Evi Steelyana W.

APPLIED PUBLIC SECTOR ACCOUNTING FOR BROADBAND INFRASTRUCTURE DEVELOPMENT WITH PUBLIC PRIVATE PARTNERSHIP SCHEME: A LITERATURE REVIEW 26-36

Evelyn Natasya

CORPORATE GOVERNANCE AND EARNINGS MANAGEMENT: EVIDENCE OF LISTED INDONESIAN COMPANIES 37-45

Nafis Dwi Kartiko; Ismi Fathia Rachmi

DESIGNING VALUE-ADDED TAX (VAT) POLICY ON PEER-TO-PEER LENDING IN INDONESIA..... 46-62

Yanti

AN EVALUATION OF INTERNAL CONTROL IMPLEMENTATION: CASE STUDY OF EXHIBITION COMPANY 63-71