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

**Pariang Siagian; Amalia; Lusianah**  
DETERMINANTS OF GOOD CORPORATE GOVERNANCE, FIRM SIZE, PROFITABILITY, AND LEVERAGE ON EARNING QUALITY ..................................................53-61

**Dimetry Anastasia; Lodovicus Lasdi**  
THE EFFECT OF COMPENSATION SCHEMES, OBEDIENCE PRESSURE, AND SELF-EFFICACY ON BUDGETARY SLACK.................................................................63-72

**Kenneth Gunawan; Muhammad Fauzan Riyanal; Bambang Leo Handoko**  
THE EFFECT OF AUDITOR COMPETENCE, PROFESSIONAL SKEPTICISM, RED FLAG, AND INTERNAL CONTROL SYSTEM ON FRAUD DETECTION ..................73-88

**Yen Sun; Vania Natasha; Edward Akil Tenggono**  
DID GOLD, BITCOIN, AND FOREX ACT AS SAFE HAVEN ASSETS FOR SOUTHEAST ASIAN STOCK INDEXES DURING THE COVID-19 PANDEMIC?............................................................89-99

**Samet Gursoy; Kumar Pradhan; Sandhyarani Rout; Mesut Doğan**  
INVESTIGATING THE RELATIONSHIP BETWEEN MONETARY POLICY UNCERTAINTY INDEX OF US AND THE DOLLAR INDEX ........................................101-107

**Giri Darijanto Sugiono; Yolanda Anggraeny**  
INFLUENCE OF CEO OVER CONFIDENCE, GENDER DIVERSITY AND PROFITABILITY ON CORPORATE TAX AVOIDANCE: EMPIRICAL STUDY ON MANUFACTURING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE ........................................................................................................109-122