

# Cover, Daftar Isi dan editorial Tim Jurnal OWNER

**Owner**  
RISET & JURNAL AKUNTANSI

e-ISSN : 2548-9224  
p-ISSN : 2548-7507  
DOI Prefix : doi.org/10.33395/owner

**S3**  
Akreditasi Sinta

JURNAL PROGRAM STUDI AKUNTANSI POLITEKNIK GANESHA

Register Login

CURRENT ARCHIVES ANNOUNCEMENTS ABOUT FORTHCOMING SEARCH

HOME / ARCHIVES / Vol. 7 No. 2 (2023): Forthcoming (IN PRESS) | Research Artikel Volume 7 Issue 2: Periode April 2023

## Vol. 7 No. 2 (2023): Forthcoming (IN PRESS) | Research Artikel Volume 7 Issue 2: Periode April 2023

Semua daftar artikel berikut sudah disetujui untuk diterbitkan. Artikel masih dalam proses Production dan kelengkapan data akan lengkap pada April 2023

DOI: <https://doi.org/10.33395/owner.v7i2>

PUBLISHED: 2023-04-01

ARTICLES

Pengetahuan, Religiusitas, Budaya dan Kepercayaan dan Minat Muzakki Membayar Zakat di Kabupaten

KONTAK  
DEWAN REDAKSI  
MITRA BEBESTARI  
RUANG LINGKUP  
TINJAUAN SEJAWAT  
BIAYA PUBLIKASI  
PERNYATAAN AKSES TERBUKA  
ETIKA PUBLIKASI  
KEBIJAKAN PLAGIARISME  
KEBIJAKAN PENGARSIPAN  
PETUNJUK PENULISAN  
BUKU ELEKTRONIK  
TEMPLATE

ARTICLES

**Pengetahuan, Religiusitas, Budaya dan Kepercayaan dan Minat Muzakki Membayar Zakat di Kabupaten Pidie**  
Muhammad, Aliamin, Ratna Mulyany 1698-1706  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1543](https://doi.org/10.33395/owner.v7i2.1543)  
Citations ?

---

**AKUNTABILITAS PENGGUNAAN DANA ANGGARAN PENDAPATAN DAN BELANJA DAERAH PEMERINTAH PROVINSI JAWA TENGAH**  
Dian Indudewi, Febrina Nafasati, Bambang Sudarmanto, Antonius Dwijo Putranto 945-954  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1370](https://doi.org/10.33395/owner.v7i2.1370)  
Citations ?

---

**Pengaruh Leverage dan Pertumbuhan Perusahaan Terhadap Profitabilitas**  
Endang Susilawati, Albert Kurniawan Purnomo 955-964  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1417](https://doi.org/10.33395/owner.v7i2.1417)  
Citations ?

---

**Analisis Penilaian Persediaan Barang Dagang Pada Rozan Mini Market & Percetakan Sesuai Sak Etap**  
Tommy Kuncara, Fera Riske Anggita, Jessica Livia Utomo 965-973  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1286](https://doi.org/10.33395/owner.v7i2.1286)

PETUNJUK PENULISAN  
BUKU ELEKTRONIK  
TEMPLATE  
HAK CIPTA  
LISENSI  
UNDANGAN MITRA BESTARI

**Analisis langsung Dikutip Dari Google Cendekia**

Owner Cited Analysis : Citation

	All	Since 2018
Citations	2887	2836
h-index	22	22
i10-index	70	70

**Grifik Sitasi / Tahun**

Tahun	Sitasi
2017	19
2018	28
2019	118
2020	264
2021	364
2022	364
2023	364

Published by Google Sheets – Laporan Penyalahgunaan – Updated automatically every 5 minutes

Contact Support

Safari File Edit View History Bookmarks Window Help

owner.polgan.ac.id

SINGKRON v2 - Sistem Informasi Angka... WhatsApp Vol. 7 No. 2 (2023): Forthcoming (IN PRE... Vol 6, No 1 (2022) Pemberitahuan Hasil Akreditasi Jurnal Il...

**PENGARUH IMPLEMENTASI GOOD CORPORATE GOVERNANCE, KOMPETENSI AUDITOR INTERNAL DAN EFEKTIVITAS PENGENDALIAN INTERNAL TERHADAP KECURANGAN PRAKTIK PERBANKAN DENGAN WHISTLEBLOWING SYSTEM SEBAGAI VARIABEL MODERASI**  
Studi Kasus PT Bank Mandiri (Persero) Tbk Area Pluit Selatan Jakarta Utara

Siti Rahma Yanti, Nurul Hidayah 974-985

[DOWNLOAD PDF](#)

DOI : [10.33395/owner.v7i2.1376](https://doi.org/10.33395/owner.v7i2.1376)

Citations ?

---

**Moderasi Kepemilikan Institusional Pada Ukuran Perusahaan dan Profitabilitas Terhadap Manajemen Laba**

Tri Winarsih, Sri Yaulmi, Maulidza Nur Fauzi, Bayu Malikul Askhar 986-998

[DOWNLOAD PDF](#)

DOI : [10.33395/owner.v7i2.1448](https://doi.org/10.33395/owner.v7i2.1448)

Citations ?

---

**Analisis Kewajiban Perpajakan PPh 21, PPh 23 dan PPh Final Pada PT Taiba Consulting Indonesia**

Mesra Berlyn Hakim, Temon Bagus Hidayatullah, Tri Winarsih, Umar Yeni Suyanto 999-1008

[DOWNLOAD PDF](#)

DOI : [10.33395/owner.v7i2.1382](https://doi.org/10.33395/owner.v7i2.1382)

Citations ?

---

**Faktor-Faktor Yang Mempengaruhi EVA**

Thomas Sumarsan Goh, Erika, Rahel Yunita 1009-1016

[DOWNLOAD PDF](#)





DOI : [10.33395/owner.v7i2.1525](https://doi.org/10.33395/owner.v7i2.1525)

Pageviews: 470.831

ID 258,431	CN 287
US 2,446	IN 233
MY 485	PH 146
SG 478	FR 137
JP 406	GB 131

**FLAG Counter**

**JURNAL INDEX**

Safari File Edit View History Bookmarks Window Help

owner.polgan.ac.id

SINGKRON v2 - Sistem Informasi Angka... WhatsApp Vol. 7 No. 2 (2023): Forthcoming (IN PRE... Vol 6, No 1 (2022) Pemberitahuan Hasil Akreditasi Jurnal Il...

**Pengaruh Kualitas Sumber Daya Manusia, Pemanfaatan Teknologi Informasi Dan Pengawasan Keuangan Daerah Terhadap Keandalan Penyajian Laporan Keuangan Pemerintah Daerah (Studi pada OPD Pemerintah Provinsi Sulawesi Tengah)**

Latifah Sukmawati Yuniar, Arif Gunarsa, Faizal Asdar, Galing Ralis, Aulia Putri Ramadhani 1017-1025

[DOWNLOAD PDF](#)

DOI : [10.33395/owner.v7i2.1313](https://doi.org/10.33395/owner.v7i2.1313)

Citations ?

---

**Analisis Persiapan Implementasi PSAK 74 pada Perusahaan Asuransi Indonesia (Studi Kasus pada Perusahaan Asuransi X)**

Fitri Anjani, Ludovicus Sensi Wondabio 1026-1035

[DOWNLOAD PDF](#)

DOI : [10.33395/owner.v7i2.1392](https://doi.org/10.33395/owner.v7i2.1392)

Citations ?

---

**Penggunaan Fraud Hexagon dalam Mendeteksi Kecurangan Laporan Keuangan**

Didi Setyono, Eko Hariyanto, Sri Wahyuni, Bima Cinintya Pratama 1036-1048

[DOWNLOAD PDF](#)

DOI : [10.33395/owner.v7i2.1325](https://doi.org/10.33395/owner.v7i2.1325)

Citations ?

---

**Persepsi Industri Chalodo Sibali Resoe Terhadap Penerapan Tarif Pajak Pada UU No. 7 Tahun 2021**


Adhe Widhiakusuma WL, Sofyan Syamsuddin, Sahrir Sahrir 1049-1058

[DOWNLOAD PDF](#)


DOI : [10.33395/owner.v7i2.1396](https://doi.org/10.33395/owner.v7i2.1396)

Citations ?


**DIMENSIONS**



**SIMILARITY TOOLS**



MEMBER OF



**CURRENT ISSUE**

WTON 1.0

WEP 2.0

WST 1.0

**INFORMATION**

Safari File Edit View History Bookmarks Window Help Sat 1 Apr 21.57

owner.polgan.ac.id

SINGKRON v2 - Sistem Informasi Angka... WhatsApp Vol. 7 No. 2 (2023): Forthcoming (IN PRE... Vol 6, No 1 (2022) Pemberitahuan Hasil Akreditasi Jurnal Il...

**Analisis Perbandingan Potensi Financial Distress Sebelum dan Selama Pandemi COVID-19 Menggunakan Metode Grover, Springate dan Zmijewski**  
Ratih Kusumastuti, Wiwik Tiswiyanti, Sintia Marselina 1059-1073  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1331](https://doi.org/10.33395/owner.v7i2.1331)  
[Citations](#) ?

---

**Pengaruh Sukuk, Reksadana Syariah dan Total Aset LKNB Syariah terhadap pertumbuhan ekonomi di Indonesia Tahun 2015-2021**  
Azizah Mudrikah, Imsar 1074-1083  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1402](https://doi.org/10.33395/owner.v7i2.1402)  
[Citations](#) ?


---

**EFEKTIVITAS PENGUATAN PENGELOLAAN DANA DESA DALAM MENINGKATKAN PERTUMBUHAN EKONOMI BERKELANJUTAN DI KABUPATEN SIMALUNGUN**  
Ruth Tridianty Sianipar, Juan Anastasia Putri, Ady Inrawan, hery silitonga, Lenny Dermawan Sembiring 1084-1095  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1336](https://doi.org/10.33395/owner.v7i2.1336)  
[Citations](#) ?

---

**Pengaruh Struktur Good Corporate Governance Terhadap Tax Avoidance**  
Yeni Cristan, Poniman 1096-1112  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1408](https://doi.org/10.33395/owner.v7i2.1408)

For Librarians  
Open Journal Systems



Safari File Edit View History Bookmarks Window Help Sat 1 Apr 21.57

owner.polgan.ac.id

SINGKRON v2 - Sistem Informasi Angka... WhatsApp Vol. 7 No. 2 (2023): Forthcoming (IN PRE... Vol 6, No 1 (2022) Pemberitahuan Hasil Akreditasi Jurnal Il...

**Pengaruh Rasio Likuiditas dan Rasio Profitabilitas Terhadap Harga Saham**  
Laras Auditria Putri, Muhammad Iqbal Ramadhan 1113-1123  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1344](https://doi.org/10.33395/owner.v7i2.1344)  
[Citations](#) ?

---


**Covid-19 dan Strategi Keberlangsungan Bisnis: Studi Kasus pada Perusahaan Makanan dan Minuman di Indonesia**  
Afifah Rida Salsabila, Hilda Rossieta 1124-1136  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1415](https://doi.org/10.33395/owner.v7i2.1415)  
[Citations](#) ?

---

**PENGARUH KINERJA KEUANGAN DAN KEPEMILIKAN TERHADAP NILAI PERUSAHAAN UNTUK SAHAM TERINDEKS LQ 45**  
Temy Setiawan, Venona 1137-1148  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1350](https://doi.org/10.33395/owner.v7i2.1350)  
[Citations](#) ?

---

**Menilai Audit Firm Rotation, Gender Komite Audit, Struktur Kepemilikan, Audit Fee Dan Kualitas Audit – Studi Kasus Pada Industri Perbankan Indonesia**  
Erva Octavina Donata Gozali, Ruth Samantha Hamzah, Anisa Listya 1149-1163  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1426](https://doi.org/10.33395/owner.v7i2.1426)  
[Citations](#) ?



Safari File Edit View History Bookmarks Window Help Sat 1 Apr 21.57

owner.polgan.ac.id

SINGKRON v2 - Sistem Informasi Angka... WhatsApp Vol. 7 No. 2 (2023): Forthcoming (IN PRE... Vol 6, No 1 (2022) Pemberitahuan Hasil Akreditasi Jurnal Il...

---

**Faktor-Faktor Yang Memengaruhi Perubahan Laba Pada Perusahaan Perbankan**  
 Christian Crespo, Hermaya Ompusunggu 1164-1173  
[DOWNLOAD PDF](#)  
 DOI : [10.33395/owner.v7i2.1365](https://doi.org/10.33395/owner.v7i2.1365)  
 Citations ?

---

**VOLUNTARY AUDITOR SWETCHING: PERGANTIAN MANAJEMEN, UKURAN KANTOR AKUNTAN PUBLIK, DAN PERUBAHAN PROSENTASE ROA**  
 Inneke Nur Vivi, Evi Dwi Kartikasari, Irma Indra 1174-1185  
[DOWNLOAD PDF](#)  
 DOI : [10.33395/owner.v7i2.1436](https://doi.org/10.33395/owner.v7i2.1436)  
 Citations ?

---

**Environmental, Social dan Governance (ESG) dan Kinerja Keuangan Perusahaan Publik di Indonesia**  
 Angela Merici Minggu, Jusuf Aboladaka, Godlief Fredrik Neonufa 1186-1195  
[DOWNLOAD PDF](#)  
 DOI : [10.33395/owner.v7i2.1371](https://doi.org/10.33395/owner.v7i2.1371)  
 Citations ?

---

**Analisis Technology Acceptance Model (TAM) Terhadap Pengguna Aplikasi Mobile Banking**  
 Agus Siswoyo, Bambang Setyobudi Irianto 1196-1205  
[DOWNLOAD PDF](#)  
 DOI : [10.33395/owner.v7i2.1440](https://doi.org/10.33395/owner.v7i2.1440)  
 Citations ?

Options Capture

Safari File Edit View History Bookmarks Window Help Sat 1 Apr 21.58

owner.polgan.ac.id

SINGKRON v2 - Sistem Informasi Angka... WhatsApp Vol. 7 No. 2 (2023): Forthcoming (IN PRE... Vol 6, No 1 (2022) Pemberitahuan Hasil Akreditasi Jurnal Il...

---

**Kesiapan dan Tantangan Perusahaan Asuransi di Indonesia dalam Menerapkan PSAK 74**  
 Samuel Tirta Hartojo, Vena Purnamasari 1206-1212  
[DOWNLOAD PDF](#)  
 DOI : [10.33395/owner.v7i2.1291](https://doi.org/10.33395/owner.v7i2.1291)  
 Citations ?

---

**Rantai Pasokan Dalam Strategi Sektor Wisata Kabupaten Karawang Untuk Meningkatkan Pendapatan Asli Daerah**  
 Rantai Pasokan  
 Ihsan Nasihin, Rieke Retnosary 1226-1236  
[DOWNLOAD PDF](#)  
 DOI : [10.33395/owner.v7i2.1439](https://doi.org/10.33395/owner.v7i2.1439)  
 Citations ?

---

**ISU PASCA IMPLEMENTASI PSAK 73 DARI SUDUT PANDANG EKSTERNAL AUDIT**  
 Trisha Thalia 1807-1814  
[DOWNLOAD PDF](#)  
 DOI : [10.33395/owner.v7i2.1378](https://doi.org/10.33395/owner.v7i2.1378)  
 Citations ?

---

**Dampak Sustainability Reporting dan Determinan Audit Delay**  
 Silvi Malvina Oktaviani, Dwi Prastowo Darminto, Syahril Djaddang 1213-1225  
[DOWNLOAD PDF](#)  
 DOI : [10.33395/owner.v7i2.1451](https://doi.org/10.33395/owner.v7i2.1451)  
 Citations ?

Safari File Edit View History Bookmarks Window Help  
owner.polgan.ac.id  
SINGKRON v2 - Sistem Informasi Angka... WhatsApp Vol. 7 No. 2 (2023): Forthcoming (IN PRE... Vol 6, No 1 (2022) Pemberitahuan Hasil Akreditasi Jurnal II...

**Pengaruh Carbon Emission Disclosure, Eco-Efficiency dan Green Innovation Terhadap Nilai Perusahaan**  
Willy Sri Yulianthari, Rr Sri Saraswati, Zaid Muhammad Rasid Safari 1526-1539  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1301](https://doi.org/10.33395/owner.v7i2.1301)  
Citations ?

---


**The Role of Government, Financial Literacy and Inclusion on MSME Financial Performance**  
Muhammad Istan 1514-1525  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1383](https://doi.org/10.33395/owner.v7i2.1383)  
Citations ?

---

**Corporate Governance, Profitabilitas, dan Nilai Perusahaan**  
Syamsul Bakhtiar, Hijroh Rokhayati 1503-1513  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1492](https://doi.org/10.33395/owner.v7i2.1492)  
Citations ?

---

**Badan Layanan Umum : Sebuah Inovasi Kelembagaan Pemerintahan**  
Lisa Novianti, Suhanda 1490-1502  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1306](https://doi.org/10.33395/owner.v7i2.1306)  
Citations ?



Safari File Edit View History Bookmarks Window Help  
owner.polgan.ac.id  
SINGKRON v2 - Sistem Informasi Angka... WhatsApp Vol. 7 No. 2 (2023): Forthcoming (IN PRE... Vol 6, No 1 (2022) Pemberitahuan Hasil Akreditasi Jurnal II...

**Peran Third Party Assurance, CSR dan Kinerja Keuangan: Financial Leverage sebagai Efek Moderasi**  
Rizka Yulia Shafira, Hersugondo 1479-1489  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1389](https://doi.org/10.33395/owner.v7i2.1389)  
Citations ?

---


**Pengaruh Tax Morale, Tax knowledge dan E-Tax System dengan Sanksi Pajak sebagai Variabel Moderating terhadap Kepatuhan WPOP di OPOP Jatim**  
Dwi Nashatul Lailiyah, Sri Andriani 1464-1478  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1537](https://doi.org/10.33395/owner.v7i2.1537)  
Citations ?

---

**Penurunan Tarif PPh Badan Sebagai Ketidakpastian Eksternal dan Tax Avoidance**  
Mutya Nurmala Raya, Milla Sepliana Setyowati 1448-1463  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1316](https://doi.org/10.33395/owner.v7i2.1316)  
Citations ?

---

**Pengaruh Kinerja Keuangan terhadap Nilai Perusahaan dengan Good Corporate Governance sebagai Variabel Moderasi pada Perusahaan Food and Beverage yang Terdaftar di Bursa Efek Indonesia**  
Sri Hardianti, Eka, Rina, Arianti Latif, Asriany 1434-1447  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1393](https://doi.org/10.33395/owner.v7i2.1393)  
Citations ?



Safari File Edit View History Bookmarks Window Help  
owner.polgan.ac.id  
SINGKRON v2 - Sistem Informasi Angka... WhatsApp Vol. 7 No. 2 (2023): Forthcoming (IN PRE... Vol 6, No 1 (2022) Pemberitahuan Hasil Akreditasi Jurnal II...

**MANAJEMEN LABA, TRANSFER PRICING, DAN PENGHINDARAN PAJAK SEBELUM DAN PADA MASA PANDEMI COVID-19**  
Sartika Wulandari, Rachmawati Meita Oktaviani, Sunarto 1424-1433  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1329](https://doi.org/10.33395/owner.v7i2.1329)  
Citations ?

---

**Preferensi Risiko dalam Memoderasi Pengaruh Pemahaman Peraturan Perpajakan, Sanksi Perpajakan dan Kesadaran Wajib Pajak terhadap Kepatuhan Wajib Pajak**  
Karina Elsani, Aries Tanno 1401-1423  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1398](https://doi.org/10.33395/owner.v7i2.1398)  
Citations ?


---

**Analisis Kinerja Keuangan Perusahaan Terhadap Harga Saham**  
Muhammad Iqbal Ramadhan, Laras Auditria Putri 1391-1400  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1333](https://doi.org/10.33395/owner.v7i2.1333)  
Citations ?

---

**Pengaruh Kepemilikan Investor Institusi Asing Terhadap Volatilitas Harga Saham di Indeks Kompas100**  
Muhamad Farhan, Sung Suk Kim 1382-1390  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1403](https://doi.org/10.33395/owner.v7i2.1403)  
Citations ?

Options Capture



Safari File Edit View History Bookmarks Window Help  
owner.polgan.ac.id  
SINGKRON v2 - Sistem Informasi Angka... WhatsApp Vol. 7 No. 2 (2023): Forthcoming (IN PRE... Vol 6, No 1 (2022) Pemberitahuan Hasil Akreditasi Jurnal II...

**Efek Dari Makro, Industri dan Karakter Spesifik Perusahaan Terhadap Non Performing Loan Di Indonesia**  
Stanley Mulja, Sung Suk Kim 1367-1381  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1337](https://doi.org/10.33395/owner.v7i2.1337)  
Citations ?

---


**Efek Narsisme dan Psikopati Terhadap Praktik Tidak Etis Akuntan**  
Adrian Yudisthira, Tan Ming Kuang 1792-1806  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1412](https://doi.org/10.33395/owner.v7i2.1412)  
Citations ?

---

**Pengaruh Asimetri Informasi, Budaya Organisasi dan Implementasi Good Governance terhadap Kecurangan Akuntansi**  
Muhammad Fazli, Vince Ratnawati, Azwir Nasir 1237-1248  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1345](https://doi.org/10.33395/owner.v7i2.1345)  
Citations ?

---

**The Modernization of Information Technology and Government Accounting Standards On Financial Reports With HR Capacity As Moderation During the Covid-19 Pandemic**  
Modernization of Information Technology and Government Accounting Standards On Financial Reports With HR Capacity As Moderation During the Covid-19 Pandemic  
Dwirini 1259-1270  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1361](https://doi.org/10.33395/owner.v7i2.1361)



Safari File Edit View History Bookmarks Window Help Sat 1 Apr 22.00

owner.polgan.ac.id

SINGKRON v2 - Sistem Informasi Angka... WhatsApp Vol. 7 No. 2 (2023): Forthcoming (IN PRE... Vol 6, No 1 (2022) Pemberitahuan Hasil Akreditasi Jurnal Il...

**Studi Empiris Faktor Determinan Financial Distress**  
 Maria Purwanti, Rahmawati Hanny Yustrianthe, Budhi Purwantoro Jati, Ani Sri Murwani 1271-1282  
[DOWNLOAD PDF](#)  
 DOI : [10.33395/owner.v7i2.1431](https://doi.org/10.33395/owner.v7i2.1431)  
 Citations ?

---


**Analisis Faktor-Faktor yang Mempengaruhi Tax Avoidance**  
 Eva Nurul Ramdiani, Tri Gunarsih, Ety Puji Lestari 1283-1293  
[DOWNLOAD PDF](#)  
 DOI : [10.33395/owner.v7i2.1367](https://doi.org/10.33395/owner.v7i2.1367)  
 Citations ?

---

**Pengaruh Online Shopping terhadap Peningkatan Kinerja Green Marketing pada Kaum Milenial di Beberapa Kota Besar**  
 Abdul Aziz, Hafiz Rahman, Rida Rahim, Hendra Lukito, Syafrizal 1294-1309  
[DOWNLOAD PDF](#)  
 DOI : [10.33395/owner.v7i2.1437](https://doi.org/10.33395/owner.v7i2.1437)  
 Citations ?

---

**Analisis Manajemen Risiko Bank Syariah Dalam Melakukan Transformasi Digital (Studi Kasus Pada Bank AS)**  
 Abdul Malik Fajri, Evony Silvino Violita 1249-1258  
[DOWNLOAD PDF](#)  
 DOI : [10.33395/owner.v7i2.1373](https://doi.org/10.33395/owner.v7i2.1373)  
 Citations ?



Safari File Edit View History Bookmarks Window Help Sat 1 Apr 22.00

owner.polgan.ac.id

SINGKRON v2 - Sistem Informasi Angka... WhatsApp Vol. 7 No. 2 (2023): Forthcoming (IN PRE... Vol 6, No 1 (2022) Pemberitahuan Hasil Akreditasi Jurnal Il...

**Pengaruh Collateral Assets, Kebijakan Hutang, dan Investment Opportunity Terhadap Kebijakan Dividen Angga Firmansyah Putra**  
 1310-1319  
[DOWNLOAD PDF](#)  
 DOI : [10.33395/owner.v7i2.1445](https://doi.org/10.33395/owner.v7i2.1445)  
 Citations ?

---


**Pengelolaan Keuangan Berbasis Gusjigang**  
 Sri Mulyani 1320-1330  
[DOWNLOAD PDF](#)  
 DOI : [10.33395/owner.v7i2.1292](https://doi.org/10.33395/owner.v7i2.1292)  
 Citations ?

---

**Return Saham Perusahaan Pertambangan pada Masa Pandemi Covid-19 di Indonesia**  
 Lisandri, Soelistijono Boedi, Akhmad Yafiz Syam, Steven Aditijaya, Suriansyah 1782-1791  
[DOWNLOAD PDF](#)  
 DOI : [10.33395/owner.v7i2.1381](https://doi.org/10.33395/owner.v7i2.1381)  
 Citations ?

---

**Faktor-Faktor Yang Memengaruhi Nilai Perusahaan Dengan Risiko Kredit Sebagai Pemoderasi**  
 Andry Priharta, Nur Asni Gani, Darto Darto, Sulhendri Sulhendri, Uun Uniyawati 1331-1341  
[DOWNLOAD PDF](#)  
 DOI : [10.33395/owner.v7i2.1456](https://doi.org/10.33395/owner.v7i2.1456)  
 Citations ?



Safari File Edit View History Bookmarks Window Help Sat 1 Apr 22.01  
owner.polgan.ac.id

SINGKRON v2 - Sistem Informasi Angka... WhatsApp Vol. 7 No. 2 (2023): Forthcoming (IN PRE... Vol 6, No 1 (2022) Pemberitahuan Hasil Akreditasi Jurnal Il...

**Sinergi Lima Bintang Guna Kebangkitan Ekonomi Bangsa Melalui Sustainability Industri Kecil Menengah Di Era Society**  
Studi Kasus IKM Kampung Tempe Sanan Kota Malang  
Samas Adimisa Mishbah Habibie, Rida Perwita Sari 1342-1352  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1302](https://doi.org/10.33395/owner.v7i2.1302)  
[Citations](#) | ?

---


**ANALISIS SWOT ATAS STRATEGI EKSPANSI RUMAH SAKIT HM DITINJAU DARI KINERJA KEUANGAN DAN NON KEUANGAN**  
Retta Farah Pramesti, Desi Adhariani 1353-1366  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1384](https://doi.org/10.33395/owner.v7i2.1384)  
[Citations](#) | ?

---

**Analisis Kontribusi Literasi Keuangan dan Inklusi Keuangan Terhadap Kinerja Keuangan Sektor UMKM Di Kota Kupang**  
Antonius Yohanes William Timuneno, Maria Goreti Malut, Rifdah Riyan Dara, Grace Rianti Latuheru 1540-1552  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1500](https://doi.org/10.33395/owner.v7i2.1500)  
[Citations](#) | ?

---

**Pengaruh Penjualan dan Beban Pokok Penjualan Terhadap Laba Bersih**  
(Studi Empiris Pada Perusahaan Manufaktur Sektor Industri Dasar & Kimia yang Terdaftar di Bursa Efek Indonesia Periode 2018-2021)  
Suci Tri Wahyuni, Debbie Christine 1553-1568



Safari File Edit View History Bookmarks Window Help Sat 1 Apr 22.01  
owner.polgan.ac.id

SINGKRON v2 - Sistem Informasi Angka... WhatsApp Vol. 7 No. 2 (2023): Forthcoming (IN PRE... Vol 6, No 1 (2022) Pemberitahuan Hasil Akreditasi Jurnal Il...

**Corporate Governance, Profitabilitas, Size, Growth, dan Nilai Perusahaan**  
Azhar Latief, Fenty Fauziah 1569-1583  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1391](https://doi.org/10.33395/owner.v7i2.1391)  
[Citations](#) | ?

---


**Faktor Faktor Determinant Pertumbuhan Ekonomi Regional Pada Masa Pandemi Di Jawa Tengah**  
Kartika Widyasari, Novi Dirgantari, Sri Wahyuni, Hardiyanto Wibowo 1584-1595  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1322](https://doi.org/10.33395/owner.v7i2.1322)  
[Citations](#) | ?

---

**Pengaruh Free Cash Flow dan Financial Distress Terhadap Manajemen Laba pada Perusahaan Infrastruktur, Utilitas, dan Transportasi Terdaftar Di Bursa Efek Indonesia**  
Bayu Kurnia, Yati Mulyati 1596-1611  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1395](https://doi.org/10.33395/owner.v7i2.1395)  
[Citations](#) | ?

---

**Strategi Pengembangan Usaha Mikro Kecil Dan Menengah (UMKM) Keripik Tempe Selama Masa Pandemi Covid-19 Di Kabupaten Deli Serdang**  
Siti Wulandari, Mitra Musika Lubis, Ahmad Rizki harahap, Khairul Saleh 1772-1781  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1330](https://doi.org/10.33395/owner.v7i2.1330)  
[Citations](#) | ?





Safari File Edit View History Bookmarks Window Help Sat 1 Apr 22.01  
owner.polgan.ac.id

SINGKRON v2 - Sistem Informasi Angka... WhatsApp Vol. 7 No. 2 (2023): Forthcoming (IN PRE... Vol 6, No 1 (2022) Pemberitahuan Hasil Akreditasi Jurnal II...

**Analisa Krisis Legitimasi dan Pembangunan Berkelanjutan PT Pelindo Bengkulu akibat Konflik Lahan dengan Masyarakat**  
Deasy Emalia, Elvia R Shauki 1612-1623  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1399](https://doi.org/10.33395/owner.v7i2.1399)  
[Citations](#) | ?

---


**PENGADOPIAN STANDAR LAPORAN KEUANGAN SEBAGAI PEMEDIASI HUBUNGAN ANTARA LITERASI KEUANGAN DAN INKLUSI KEUANGAN TERHADAP KINERJA UMKM DI KOTA PEMATANGSIANTAR**  
hery silitonga, Ruth Tridianty Sianipar, Juan Anastasia Putri, Robert Tua Siregar 1624-1634  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1335](https://doi.org/10.33395/owner.v7i2.1335)  
[Citations](#) | ?

---

**Peran Literasi Keuangan dan Literasi Digital dalam Meningkatkan Kinerja UMKM**  
Bidasari, Sahrir, Goso, Rahmad Soling Hamid 1635-1645  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1404](https://doi.org/10.33395/owner.v7i2.1404)  
[Citations](#) | ?

---

**Pengaruh Penerapan ESG Terhadap Nilai Perusahaan di Indonesia**  
Jeanice, Sung Suk Kim 1646-1653  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1338](https://doi.org/10.33395/owner.v7i2.1338)  
[Citations](#) | ?



Safari File Edit View History Bookmarks Window Help Sat 1 Apr 22.02  
owner.polgan.ac.id

SINGKRON v2 - Sistem Informasi Angka... WhatsApp Vol. 7 No. 2 (2023): Forthcoming (IN PRE... Vol 6, No 1 (2022) Pemberitahuan Hasil Akreditasi Jurnal II...

**Faktor-Faktor Yang Mempengaruhi Kondisi Kesehatan Keuangan Pemerintah Daerah Di Provinsi Sumatera Barat**  
Indonesia  
Monica Monica 1654-1668  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1414](https://doi.org/10.33395/owner.v7i2.1414)  
[Citations](#) | ?

---

**Adopsi E-commerce pada UMKM selama Masa Krisis: dengan Peran Mediator Kapabilitas Dinamis**  
Rossalina Christanti, Juan Chandra Jatiputra 1669-1697  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1348](https://doi.org/10.33395/owner.v7i2.1348)  
[Citations](#) | ?


---

**Tinjauan Pemungutan Pajak Pertambahan Nilai Atas Perdagangan Melalui Sistem Elektronik Domestik dan Asing**  
Ronaldi Marbun, Ning Rahayu 932-944  
[DOWNLOAD PDF](#)  
DOI : [10.33395/owner.v7i2.1419](https://doi.org/10.33395/owner.v7i2.1419)  
[Citations](#) | ?

---

**FAKTOR PENENTU TERBENTUKNYA BUDAYA KERJA INOVATIF (STUDI PADA POLITEKNIK HARAPAN BERSAMA)**  
Erni Unggul Sedyta Utami, Bahri Kamal 920-931  
[DOWNLOAD PDF](#)

Open "https://owner.polgan.ac.id/index.php/owner/article/view/1419" in a new tab



Safari File Edit View History Bookmarks Window Help Sat 1 Apr 22.02  
owner.polgan.ac.id

SINGKRON v2 - Sistem Informasi Angka... WhatsApp Vol. 7 No. 2 (2023): Forthcoming (IN PRE... Vol 6, No 1 (2022) Pemberitahuan Hasil Akreditasi Jurnal Il...

**PEMAHAMAN PENGGEMAR KOREAN POP ATAS BEA MASUK PEMBELIAN MERCHANDISE**  
Diana Frederica, Immanuel Alexandra Johanna Rachel Pongoh, Deni Iskandar 1765-1771  
[DOWNLOAD PDF](#)  
DOI: [10.33395/owner.v7i2.1434](https://doi.org/10.33395/owner.v7i2.1434)  
Citations ?

---


**Pengujian Fraud Triangle Theory Dalam Menjelaskan Kecurangan Laporan Keuangan Menggunakan Beneish M-Score**  
Tan Ming Kuang, Esther Natalia 1752-1764  
[DOWNLOAD PDF](#)  
DOI: [10.33395/owner.v7i2.1296](https://doi.org/10.33395/owner.v7i2.1296)  
Citations ?

---

**PERAN AKUNTANSI PADA ERA SOCIETY 5.0 SEBAGAI ANTESEDEN TERHADAP PERTUMBUHAN KINERJA UMKM DAN PENGARUH PENGGUNAAN INFORMASI AKUNTANSI**  
Risti Ulfi Hanifah, Maria G Agustine, ADHI WIDYAKTO 1732-1751  
[DOWNLOAD PDF](#)  
DOI: [10.33395/owner.v7i2.1485](https://doi.org/10.33395/owner.v7i2.1485)  
Citations ?

---

**Tata Kelola Perusahaan Daerah Air Minum (PDAM)**  
Aulia sri Angraini, Suhanda 1720-1731  
[DOWNLOAD PDF](#)  
DOI: [10.33395/owner.v7i2.1305](https://doi.org/10.33395/owner.v7i2.1305)  
Citations ?



Safari File Edit View History Bookmarks Window Help Sat 1 Apr 22.02  
owner.polgan.ac.id

SINGKRON v2 - Sistem Informasi Angka... WhatsApp Vol. 7 No. 2 (2023): Forthcoming (IN PRE... Vol 6, No 1 (2022) Pemberitahuan Hasil Akreditasi Jurnal Il...


**PERAN AKUNTANSI PADA ERA SOCIETY 5.0 SEBAGAI ANTESEDEN TERHADAP PERTUMBUHAN KINERJA UMKM DAN PENGARUH PENGGUNAAN INFORMASI AKUNTANSI**  
Risti Ulfi Hanifah, Maria G Agustine, ADHI WIDYAKTO 1732-1751  
[DOWNLOAD PDF](#)  
DOI: [10.33395/owner.v7i2.1485](https://doi.org/10.33395/owner.v7i2.1485)  
Citations ?

---

**Tata Kelola Perusahaan Daerah Air Minum (PDAM)**  
Aulia sri Angraini, Suhanda 1720-1731  
[DOWNLOAD PDF](#)  
DOI: [10.33395/owner.v7i2.1305](https://doi.org/10.33395/owner.v7i2.1305)  
Citations ?

---

**Evaluasi Penerapan Risk-Based Audit untuk Mendeteksi Ketidaktepatan Akuntan Publik terhadap Standar Profesi dan Regulasi**  
Diky Mahendra, Agung Nugroho Soedibyo 1707-1719  
[DOWNLOAD PDF](#)  
DOI: [10.33395/owner.v7i2.1387](https://doi.org/10.33395/owner.v7i2.1387)  
Citations ?

 This is a Creative Commons License This work is licensed under a Creative Commons Attribution-NonCommercial 4.0

Platform & workflow by 