

PRIVE

Jurnal Riset Akuntansi dan Keuangan



PRIVE

VOLUME 2

NOMOR 1

MARET 2019

Diterbitkan :

**PROGRAM STUDI AKUNTANSI
FAKULTAS EKONOMI
UNIVERSITAS ISLAM MAJAPAHIT
(UNIM)
MOJOKERTO**

*Jl. Raya Jabon Km. 0.7
Gedung Andalusia Lt. 2
Telepon (0321) 399474 Mojokerto
email : jurnalprive@gmail.com
web : <http://ejurnal.unim.ac.id/index.php/prive>*

PRIVE

(JURNAL RISET AKUNTANSI dan KEUANGAN)



**DEPARTEMENT OF ACCOUNTING
FACULTY OF ECONOMICS
UNIVERSITAS ISLAM MAJAPAHIT**

PRIVE

Jurnal Riset Akuntansi dan Keuangan

Editor-In-Chief

Hari Setiono, SE., M.Si

Editors

Nurdiana Fitri Isnaini, SE., MM (Department of Accounting, Faculty of Economics
Universitas Islam Majapahit, Mojokerto, Indonesia)

Nur Ainiyah, SE., M.Akt (Department of Accounting, Faculty of Economics Universitas
Islam Majapahit, Mojokerto, Indonesia)

Reviewers

Hari Setiono, SE., M.Si (Department of Accounting, Faculty of Economics
Universitas Islam Majapahit, Mojokerto, Indonesia)

Toto Dwi Handoko, SE., MM., Ak., CA (Department of Management, Faculty of
Economics Universitas Islam Majapahit, Mojokerto, Indonesia)

Managements

Tatas Ridho Nugroho, S.Pd., M.Pd (Department of Accounting, Faculty of Economics
Universitas Islam Majapahit, Mojokerto, Indonesia)

M. Bahril Ilmi Daviq, S.AB., M.SA (Department of Accounting, Faculty of Economics
Universitas Islam Majapahit, Mojokerto, Indonesia)

Technical Support

Eko Wahyudiono, SE (Administration, Faculty of Economics Universitas Islam Majapahit,
Mojokerto, Indonesia)

Journal Contact

Gedung Andalusia Lt.2, Fakultas Ekonomi Universitas Islam Majapahit

Jl. Raya Jabon Km 0,7 Mojokerto Telp (0321) 399474

Email : jurnalprive@gmail.com

Editor Note

It is our pleasure to present to you the third issue of Volume 2 No 1 of Prive (Jurnal Riset Akuntansi dan Keuangan). The journal debut in 2018 and try continue to publish research work from scholars within Indonesia and elsewhere relating to issues about accounting and finance. We are particularly pleased to receive papers from Indonesia and outside Indonesia. The journal has had a good ISSN for print and online versions. In this issue 7 articles are presented.

The first paper by Nurbayani and Muliana from Universitas Fajar with title “Pengaruh Kompetensi, Independensi, dan Motivasi Auditor Internal terhadap Efektivitas Struktur Pengendalian Internal Pada Kalla Group”. In the second paper by Eviana Dwi Saputri and Muhammad Hasyim Ashari from Sekolah Tinggi Ilmu Ekonomi Indo akti Malang with title “Tradisi Buwuh Dalam Perspektif Akuntansi Piutang dan Hibah di Kecamatan Lowokwaru Kota Malang”. In the third paper by Hasan Fahmi Kusnandar, Maman Sulaeman and Gun Gun Gunawan from Politeknik Triguna Tasikmalaya and Universitas Siliwangi with title “*The Influence of Housing Loan (KPR) to Non Performing Loan and its Impact on Return On Asset (Case Study on PT. Bank Tabungan Negara (Persero) Tbk.)*”. The next paper, M. Shodiqul Amin, Supriadi and Nurdiana Fitri Isnaini from Universitas Islam Majapahit with title “Pengaruh Komitmen Manajemen dan Kapasitas Sumber Daya Manusia Terhadap Transparansi Laporan Keuangan di Pt. Hilon Felt Cabang Mojokerto”. Next, Lely Fithri Nela Margarita, Hari Setiono and Tatas Ridho Nugroho from Universitas Islam Majapahit with title “Pengaruh Motivasi Terhadap Minat Mahasiswa Akuntansi Untuk Mengikuti Pendidikan Profesi Akuntansi (PPAk) (Studi Pada Mahasiswa Prodi Akuntansi STIE Al-Anwar Mojokerto)”. Next, Nur Rosyidah, Tatas Ridho Nugroho and Toto Heru Dwihandoko from Universitas Islam Majapahit with title “Pengaruh *Profitabilitas, Financial Leverage* dan *Size* Terhadap Perataan Laba (*Income Smoothing*) Pada Perusahaan Manufaktur Tekstil dan Garment Yang Terdaftar di BEI Tahun 2012 – 2016”.

The last paper, Putri Mutiara from Universitas Pembangunan Jaya with title “Reaksi Pasar Atas Informasi *Corporate Social Responsibility*”. We also wish to thank for Reviewer for his willingness to be a team on the journal's reviewers. To authors and researchers, it is our sincere hope that the papers published in this journal will spawn research and publication ideas.

Thank You and Enjoy Reading.....

Hari Setiono, SE., M.Si
Editor-In-Chief

DAFTAR ISI

<i>Nurbayani & Muliana</i> 1-15	Pengaruh Kompetensi, Independensi, dan Motivasi Auditor Internal terhadap Efektivitas Struktur Pengendalian Internal Pada Kalla Group
<i>Eviana Dwi Saputri & Muhammad Hasyim Ashari</i> 16-25	Tradisi Buwuh Dalam Perspektif Akuntansi Piutang dan Hibah di Kecamatan Lowokwaru Kota Malang
<i>Hasan Fahmi Kusnandar, Maman Sulaeman & Gun Gun Gunawan</i> 26-38	<i>The Influence of Housing Loan (KPR) to Non Performing Loan and its Impact on Return On Asset (Case Study on PT. Bank Tabungan Negara (Persero) Tbk.)</i>
<i>M. Sodikul Amin, Supriadi & Nurdiana Fitri Isnaini</i> 39-52	Pengaruh Komitmen Manajemen dan Kapasitas Sumber Daya Manusia Terhadap Transparansi Laporan Keuangan di Pt. Hilon Felt Cabang Mojokerto
<i>Lely Fithri Nela Margarita, Hari Setiono & Tatas Ridho Nugroho</i> 53-66	Pengaruh Motivasi Terhadap Minat Mahasiswa Akuntansi Untuk Mengikuti Pendidikan Profesi Akuntansi (PPAk) (Studi Pada Mahasiswa Prodi Akuntansi STIE Al-Anwar Mojokerto)
<i>Nur Rosyidah, Tatas Ridho Nugroho & Toto Heru Dwihandoko</i> 67-79	Pengaruh <i>Profitabilitas, Financial Leverage</i> dan <i>Size</i> Terhadap Perataan Laba (<i>Income Smoothing</i>) Pada Perusahaan Manufaktur Tekstil dan Garment Yang Terdaftar di BEI Tahun 2012 – 2016
<i>Putri Mutiara</i> 80-94	Reaksi Pasar Atas Informasi <i>Corporate Social Responsibility</i>

PRIVE

Jurnal Riset Akuntansi dan Keuangan

**PROGRAM STUDI AKUNTANSI
FAKULTAS EKONOMI
UNIVERSITAS ISLAM MAJAPAHIT
(UNIM)
MOJOKERTO**

ISSN CETAK : 2615-7314



9 772615 731006

ISSN ONLINE : 2615-7306



9 772615 730009