

# ACCRUALS

*Accounting Research Journal of Sutaatmadja*

**Volume 3 No. 1 September 2019**

**ACCURACY OF SPRINGATE, ZMIJEWSKY AND GROVER AS LOGISTIC MODELS IN FINDING FINANCIAL DIFFICULTY OF FINANCING COMPANIES**

Munawarah (Universitas Prima Medan)  
Keumala Hayati (Universitas Prima Medan)

**IMPLEMENTATION OF CSR PROGRAMS TOWARD ACHIEVEMENT OF THE SDGs TARGET**

Weni Apriliyani (Universitas Trilogi)  
Novita (Unbiversitas Trilogi)

**THE ANALYSIS OF BANKING GOVERNANCE IN INDONESIA: THE FINANCIAL SERVICES AUTHORITY PERSPECTIVE**

Rudy Hartanto (Universitas Islam Bandung)  
Pupung Purnamasari (Universitas Islam Bandung)

**ANALYSIS OF FINANCIAL AND NON FINANCIAL FACTOR IN PREDICTING BANK BOND RATING LISTED INDONESIA STOCK EXCHANGE**

Dendi Purnama (Universitas Kuningan)

**THE EFFECT OF CEO COMPENSATION, INDEPENDEN DIRECTOR AND AUDIT QUALITY ON TAX AGGRESSIVENESS**

Kurnia (Telkom University)  
Dudi Pratomo (Telkom University)  
Tommy Handoko (Telkom University)

**THE EFFECT OF OWNERSHIP STRUCTURE ON INCOME SMOOTHING**

Dudi Pratomo (Telkom University)  
Kurnia (Telkom University)  
Adli Dzil Ikram (Telkom University)

**MARKET ANOMALY ANALYSIS: THE DAY OF THE WEEK EFFECT, JANUARY EFFECT, ROGALSKY EFFECT AND WEEK-FOUR EFFECT TESTING IN INDONESIA STOCK EXCHANGE (CASE STUDY ON COMPANIES LISTED IN LQ45 INDEX IN 2013-2017)**

Wendra Bagaskara (Telkom University)  
Khairunnisa (Telkom University)

**THE MODERATING EFFECT OF COMPETITIVE STRATEGIES ON INTELLECTUAL CAPITAL AND COMPANY VALUE IN BANKING COMPANIES**

Rumini (STIE Sutaatmadja)  
Bambang Sugiharto (STIE Sutaatmadja)  
Asep Kurniawan (STIE Sutaatmadja)

**VILLAGE FUND: A BALANCED SCORECARD APPROACH**

Nur Hasanah (Universitas Trilogi)  
Novita (Universitas Trilogi)

**FINANCIAL STATEMENT QUALITY AND INVESTMENT EFFICIENCY**

Indah Umiyati (STIE Sutaatmadja)  
Riyanto (Universitas Indonesia)

eISSN : 2615-0409

ISSN : 2614-5286

**Program Studi Akuntansi**  
**Sekolah Tinggi Ilmu Ekonomi Sutaatmadja**