

JURNAL AKUNTANSI dan KEUANGAN



School of Business and Management - Accounting Department - UNIVERSITAS KRISTEN PETRA

Jurnal Akuntansi dan Keuangan	Vol. 25	No. 2	Hlm. 69 - 128	Surabaya November 2023	ISSN 1411-0288 (print) ISSN 2338-8137 (online)
----------------------------------	---------	-------	------------------	---------------------------	---

Jurnal Akuntansi dan Keuangan

ISSN 1411-0288 print / ISSN 2338-8137 online

Editor-in-Chief:

Dr. Juniarti, M.Si., Ak., CA.

Petra Christian University, Surabaya, INDONESIA

Editors:

Dr. Yulius Jogi Christiawan, S.E., M.Si., Ak.

Petra Christian University, Surabaya, INDONESIA

Saorce Elsy Hatane, S.E., MBA., CA., Ak., CMA

Petra Christian University, Surabaya, INDONESIA

Josua Tarigan, Ph.D., CMA, CSRA

Petra Christian University, Surabaya, INDONESIA

Dr. Yenni Mangoting, S.E., M.Si., Ak. BKP

Petra Christian University, Surabaya, INDONESIA

Elisa Tjondro, S.E., M.A.

Petra Christian University, Surabaya, INDONESIA

Retnaningtyas Widuri, S.Sos., M.M.

Petra Christian University, Surabaya, INDONESIA

Reviewers:

Prof. Indrarini Laksmana, BBA., MBA., MS., Ph.D.

Kent State University, USA

Prof. Tatang Ary Gumanti

Bhayangkara University, Jakarta, INDONESIA

Prof. Dr. I Made Narsa, M.Si., Ak., CA.

Airlangga University, Surabaya, INDONESIA

Prof. Dr. Indrawati Yuhertiana

UPN "Veteran" East Java, Surabaya, INDONESIA

Dr. Jap - Effendi

Northern Arizona University, USA

Prof. Iwan Triyuwono

Brawijaya University, Malang, INDONESIA

Prof. Dr. Baldrice Siregar, M.B.A., Ak.

STIE YKPN, Yogyakarta, INDONESIA

Adwin Surja Atmadja, S.E., MIEF., Ph.D.

Petra Christian University, Surabaya, INDONESIA

Dr. Rita Yuliana, S.E., M.S.A.

University of Trunojoyo, Madura, INDONESIA

Agus Arianto Toly, S.E., Ak., M.S.A.

Petra Christian University, Surabaya, INDONESIA

Elisa Tjondro, S.E., M.A.

Petra Christian University, Surabaya, INDONESIA

Retnaningtyas Widuri, S.Sos., M.M.

Petra Christian University, Surabaya, INDONESIA

Administrative Assistant: Sumarno

Editor and Administration Address:

Institute of Research and Community Outreach

Petra Christian University

Jl. Siwalankerto 121-131, Surabaya, 60236

Phone. 031-2983147, 2983139, Fax. 031-8436418

Email: jak-acc@petra.ac.id; Home page: <http://jurnalakuntansi.petra.ac.id>

Published by:

Accounting Department, Faculty of Business and Economics

Petra Christian University

The Jurnal Akuntansi dan Keuangan was first accredited by the Directorate General of Higher Education of Indonesia in 2002, with its decree No. 02/DIKTI/Kep/2002, dated 7 January 2002 and new accredited by the Ministry of Education and Culture of the Republic of Indonesia, No. 158/E/KPT/2021, dated 09 December 2021.

The Jurnal Akuntansi dan Keuangan is a peer-reviewed journal, published twice a year, in May and November. Papers accepted for publication will be charged an article contribution fee of 500,000 (IDR), and must be transferred to Zeplin Jiwahusada Tarigan, account no 700-44-7205-80-0 CIMB Niaga Bank, Univ Kristen Petra Branch, Surabaya, Indonesia.

The editor receives scientific essays about the results of research, surveys, and reviews the literature that is closely related to the field of accounting.

Contents

Ethical Perceptions of Tax Avoidance and Spiritual Balance Dimensions I Gusti Ayu Purnamawati, Evan Lau Poh Hock, Gede Adi Yuniarta	69–78
The Role of Leadership Function as A Mediating Variable Between Leadership Behaviour and Organizational Performance Stefanie Maria Natasha Nugroho, Niluh Putu Dian Rosalina Handayani Narsa	79–90
Preventing Tax Evasion: The Moral Strength of Taxpayers and The Power of Tax Authorities Retnaningtyas Widuri, Yenni Mangoting, Arja Sadjarto, Tonny Stephanus Eoh	91–100
The Nexus between Corporate Financial Ratio and Price Earnings Performance: Evidence from President Election Period in Indonesia Suham Cahyono, Hendri Arya Fernando, Rieswandha Dio Primasatya	101–116
Does Financial Literacy Matter in Cashless Payment Usage? Fatih Andesita Wuri Bemby, Alfiyatul Qomariyah	117–128