

Jurnal Riset Akuntansi Kontemporer

Volume 13, No. 2, October 2021

EDITOR IN CHIEF

Atang Hermawan

MANAGING EDITOR

Budi Septiawan

EDITORIAL BOARDS

Nafsiah Mohamed, Universiti Teknologi MARA, Malaysia

Isye Siti Aisyah, Universitas Pasundan, Indonesia

Mochammad Ridwan, Universitas Pasundan, Indonesia

Elvira Zeyn, Universitas Pasundan, Indonesia

Arta Moro Sundjaja, Universitas Bina Nusantara, Indonesia

Tettet Fitrijanti, Universitas Padjadjaran, Indonesia

Liza L. Nurwulan, Universitas Pasundan, Indonesia

Ifa Ratifah, Universitas Pasundan, Indonesia

LAYOUTER & WEBSITE

Diki Achmad

Taufiq Wahyu Hidayat

PUBLISHER

Books and Journals Publishers

Faculty of Economics, University of Pasundan

in Cooperation with IAI Kompartemen Akuntan Pendidik

Jurnal Riset Akuntansi Kontemporer published first in 2009 a journal articles presenting research results and the latest conceptual ideas that include Contemporary Accounting. Jurnal Riset Akuntansi Kontemporer published twice a year that is April and October. Start from Volume 13, No. 1, April 2021 published in English.

Editorial Address: Jl. Tamansari No. 6-8 Bandung 40116 Telp. 022-4233646,
fax 022-4208363, **E-mail:** jrak@unpas.ac.id

Website: <https://journal.unpas.ac.id/index.php/jrak/index>

REVIEWERS ACKNOWLEDGEMENT

Thanks and appreciate to the experts who have been reviewed Jurnal Riset Akuntansi Kontemporer Volume 13, No. 2 October 2021. The following is a list of names participating partners:

- Sri Fadilah, Universitas Islam Bandung (Indonesia) Scopus ID: 57213187413
 - Donny Maha Putra, Kementerian Keuangan Republik Indonesia (Indonesia) Scopus ID: 57195753813
 - Ifa Ratifah, Universitas Pasundan (Indonesia) Sinta ID: 6720392
 - Arfah Habib Saragih, Universitas Indonesia (Indonesia) Scopus ID: 57209022414
 - Mohammed T. Abusharbeh, Arab American University (Palestine) Scopus ID: 57215935969
 - Liza Laila Nurwulan, Universitas Pasundan (Indonesia) Sinta ID: 6031722
 - Elvy Maria Manurung, Universitas Katolik Parahyangan (Indonesia) Scopus ID: 57199649049
-
-

Table of Content
Trikonomika, Volume 13, No. 2, October 2021

Mediation of Profitability on Corporate Social Responsibility to Firm Value Siti Nurul Faizah, Dharma Tintri Ediraras	51-58
Influence of Fiscal Stress and Legislature Size on Expenditure Change Ifa Ratifah, Peni Nuraeni	59-64
Analysis of Financial Statement in Assessing the Financial Performance of Local Government Helda A. Safitry, Dwi I. Luhsasi, Carolina L. Permatasari	65-71
Firm Characteristics and Earnings Management in Listed Singaporean Corporations Efva O. D. Gozali, Ruth S. Hamzah, Chomsah N. Pratiwi, Marissa Octari	72-81
Determinants of Commercial Banks Profitability: Evidence from Germany Szilard Farkasdi, Budi Septiawan, Erik Syawal Alghifari	82-88
Compliance Risk Management Implementation in Directorate General of Taxation Republic of Indonesia Tia Diamendia, Milla S. Setyowati	89-96
Sustainability Blue Disclosures: Index Development and Preliminary Implementation Derry Wanta, Juniati Gunawan	97-105
Effect of GRC and Intellectual Capital on Company Performance Suud Al Habsyi, Harry Suharman, Sofik Handoyo	106-112
