

The logo for JABE (Journal of Accounting and Business Education) features a stylized 'J' composed of three overlapping shapes in orange, blue, and white, followed by the letters 'ABE' in a bold, white, sans-serif font.

JOURNAL OF ACCOUNTING AND BUSINESS EDUCATION



JABE

Volume 4

Issue 2

Malang,
March, 2020



um
The Learning
University

**DEPARTEMENT OF ACCOUNTING
FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITAS NEGERI MALANG**

**JOURNAL OF ACCOUNTING AND BUSINESS
EDUCATION
(JABE)**



**DEPARTEMENT OF ACCOUNTING
FACULTY OF ECONOMICS
UNIVERSITAS NEGERI MALANG**

Previously known as: **Jurnal Pendidikan Akuntansi (2012-2015)**
Currently known as: **Journal of Accounting and Business Education (2016 – current)**

Journal of Accounting and Business Education is a fully peer-reviewed and open access journal published twice a year (March and September). *Journal of Accounting and Business Education* has an objective to help researchers publish their work for a wider audience and discover new connections.

Journal of Accounting and Business Education considers original research articles and review articles in in any research areas of Accounting and Business Education.

Editor-in-Chief

[Nurika Restuningdiah](#), [Scopus ID: 57188957915] Universitas Negeri Malang, Indonesia

Editorial Boards

Tariq Tawfeeq Yousif Alabdullah, [Scopus ID: 56275199100] University of Basrah, Iraq
Mohd Rizal Palil, [Scopus ID: 51663834200] Universiti Kebangsaan Malaysia, Malaysia
Agung Yulianto, [Shinta ID: 5984223] Universitas Swadaya Gunung Jati, Indonesia
Dyah Nirmala Arum Janie, [Scopus ID: 57194281680] Universitas Semarang, Indonesia
Cipto Wardoyo, [Scopus ID: 57194279103] Universitas Negeri Malang, Indonesia
Amelia Amelia, [Scopus ID: 56996051000] Universitas Pelita Harapan, Indonesia
Nujmatul Laily, [Sinta ID: 52354] Universitas Negeri Malang, Indonesia
Arta Moro Sundjaja, [Scopus ID: 55858212100] Bina Nusantara University, Indonesia
Dudung Ma'ruf Nuris, [Scopus ID: 57209453051] Universitas Negeri Malang, Indonesia
Sulikah Sulikah, [Sinta ID: 6026817] Universitas Negeri Malang, Indonesia
Primasa Minerva Nagari, [Sinta ID: 6026761] Universitas Negeri Malang, Indonesia
[Aulia Herdiani](#), [Scopus ID: 57215585392] Universitas Negeri Malang, Indonesia
[Judi Suharsono](#), [Scopus ID: 57214913379] Universitas Panca Marga, Indonesia
[Arif Widyatama](#), [Scopus ID: 57214510720] STIE Pancabakti Palu, Indonesia
[Eka Ananta Sidharta](#), [Scopus ID: 57188958537] Universitas Negeri Malang, Indonesia
[Bambang Sugeng](#), [Scopus ID: 57193795732] Universitas Negeri Malang, Indonesia
[Endang Sri Andayani](#), [Sinta ID: 6696175] Universitas Negeri Malang, Indonesia
[Mohamad Arief Rafsanjani](#), [Scopus ID: 57198441635] Universitas Negeri Surabaya
[Sriyani Mentari](#), [Sinta ID: 6698536] Universitas Negeri Malang, Indonesia
[Diana Tien Irafahmi](#), [Scopus ID: 57188958626] Universitas Negeri Malang, Indonesia
[Mika Marsely](#), [Sinta ID: 6026761] Politeknik Negeri Malang, Indonesia

Reviewers

Huy Nguyen Anh Pham, [Scopus ID: 56625561100] RMIT University, Viet Nam
Nur Adiana Hiau Abdullah, [Scopus ID: 57202626302] Universiti Utara Malaysia, Malaysia
Yuan Teng Hsu, [Scopus ID: 56518883500] Yuan Ze University - Taiwan
Crispina Gregory K Han, [Scopus ID: 57131827400] Universiti Malaysia Sabah, Malaysia
MD Mahfuzur Rahman, University of Malaya
Lee Hsuan Lin, [Scopus ID: 25121290400] Yuan Ze University - Taiwan
Tulus Suryanto, [Scopus ID: 57191504347] IAIN Raden Intan Lampung
Ari Kamayanti, [Scopus ID: 57202217496] Universitas Brawijaya
Yuliansyah Yuliansyah, [Scopus ID: 56685690500] Universitas Lampung
Sutrisno Sutrisno, [Scopus ID: 57204889243] Universitas Islam Indonesia, Indonesia
Ceacilia Srimindarti, [Scopus ID: 57210888518] Universitas Stikubank, Indonesia
Sigit Hermawan, [Scopus ID: 5720794070] Universitas Muhammadiyah Sidoarjo, Indonesia
Pancawati Hardiningsih, [Scopus ID: 57210888228] Universitas Stikubank, Indonesia
Agus Zainul Arifin, [Scopus ID: 57188962176] Universitas Tarumanegara Jakarta
Ronald Ronald, [Scopus ID: 57203370917] Universitas Pelita Harapan, Indonesia
A.A. Gde Satia Utama, (Scopus ID: 57190400910), Universitas Airlangga, Indonesia
Nagina Kencono Putri, [Scopus ID: 55806508000] Universitas Jenderal Soedirman, Indonesia
Faidul Adzim Musa, [Scopus ID: 57203746748] Universitas Muhammadiyah Makassar, Indonesia
Nurjannah Rahayu Kistanti, [Scopus ID: 57215215364] Universitas Negeri Semarang, Indonesia
Masripah Masripah, [Scopus ID: 57202385712] UPN Veteran Jakarta, Indonesia
Dwi Ermayanti Susilo, [Scopus ID: 57205064630] STIE PGRI DEWANTARA, Indonesia
Victor Pattiasina, [Scopus ID: 57207245058] Univeristas Yapis Papua, Indonesia
Rony Wardhana, [Scopus ID: 57209295642] Universitas Narotama, Indonesia
Sri Utami Ady, [Scopus ID: 57204906656] Universitas Dr. Soetomo, Indonesia
Eka Handriani, [Scopus ID: 57190022037] Universitas Darul Ulum Islamic Centre Sudirman
Wiwit Apit Sulistyowati, [Sinta ID: 5988478] Universitas Swadaya Gunung Jati, Indonesia
Yananto Mihadi Putra, [Sinta ID: 6111125] Universitas Mercu Buana, Indonesia
Syakhrial Syakhrial, [Sinta ID: 6725831] Universitas Pamulang, Indonesia
Muhammad Iqbal, Universitas Mulawarman

Table of Contents

- 1. The Mediating Role of Attitude Toward Money on Students' Financial Literacy and Financial Behavior**
Nurdian Susilowati, Kardiyem Kardiyem, Lyna Latifah 58-68
- 2. Premature Sign-Off of Audit Procedure**
Maryam Hafidhatul Izzah, Nujmatul Laily 69 - 78
- 3. The Use of Outsourced Accounting Service and Its Impact on SMEs Performance**
Fadilla Cahyaningtyas, Mega Noerman Ningtyas 79-97
- 4. The Effect of Independent Commissioner's Moderation of CSR and Institutional Ownership on Tax Avoidance**
Baiq Fitri Arianti.....98-110
- 5. The Institutionalization of Remuneration (A Case Study at the University X)**
Kharisma Yuanita Mahanani, Bambang Hariadi, Roekhudin Roekhudin 111-128