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UNIVERSITAS ISLAM MAJAPAHIT

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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

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