



Vol 4 No 2 (2022)

p-ISSN 2715-0429

e-ISSN 2714-8122

Journal of Islamic Accounting and Finance Research

Implementation of 'Hablumminannas' as Islamic value budget planning in non profit organization: phenomenological studies

Ani Setyowati, Tri Jatmiko Wahyu Prabowo

Islamic household accounting: romance discussion in accounting curriculum

Krisno Septyan, Iwan Triyuwono, Rosidi, Aji Dedi Mulawarman, Achdiar Redy Setiawan

Does altruistic impact investment decision? evidence from Indonesia

Farah Amalia, Adellia Putriani, Liana Mangifera, Yohanes Suhardjo

Determinants of taxpayer compliance in Islamic micro small medium enterprises

Wiwik Tiswiyanti, Nela Safelia, Wirmie Eka Putra, Fredy Olimsar

The role of third-party funds on the effect of intellectual capital and zakat performing ratio on firm performance in Islamic banks

Maya Novitasari, Richo Diana Aviyanti, Wan Adiba Wan Ismail

Taxation policy and regulation efficiency on increasing zakat collection: countries comparison analysis

Fauzul Hanif Noor Athief, Mohammad Aulia Rachman, Darlin Rizki, Lukmanul Hakim, Mohd Shahid Bin Mohd Noh

The internal control model of Islamic Boarding School Salafiyah Syafi'iyah

Siti Maria Wardayanti, Gunarianto, Abd. Majid



Vol 4 No 2 (2022)

p-ISSN 2715-0429

e-ISSN 2714-8122

Journal of Islamic Accounting and Finance Research

Journal of Islamic Accounting and Finance Research (JIAFR) is peer-reviewed journal published twice a year (April and October) by Department of Sharia Accounting Faculty of Islamic Economics and Business, Universitas Islam Negeri (UIN) Walisongo Semarang Indonesia. JIAFR aims to publish articles in the field of Islamic Accounting and Finance that provide a significant contribution to the development of accounting practices and profession in Indonesian even the world. JIAFR accepts both quantitative and qualitative approach by English Language manuscripts relating to Islamic Financial Accounting, Management Accounting, Taxation, Islamic Behavior Accounting, Accounting Information System, Auditing, Public Sector Accounting and Islamic Financial Performance.

EDITOR IN CHIEF

Warno, *Faculty of Islamic Economics and Business*
Universitas Islam Negeri Walisongo Semarang

MANAGING EDITOR

Dessy Noor Farida, *Faculty of Islamic Economics and Business*
Universitas Islam Negeri Walisongo Semarang

EDITORS

Vivin Maharani Ekowati, *Faculty of Economics*
Universitas Islam Negeri Maulana Malik Ibrahim Malang

Jordan Hotman Ekklesia, *Faculty of Economics and Business*
Universitas Brawijaya, Malang

Hasan Mukhibad, *Faculty of Economics*
Universitas Negeri Semarang

Grace Tianna Solovida, *School of Economics Bank BPD Jateng*

Achmad Sani Supriyanto, *Faculty of Economics*
Universitas Islam Negeri Maulana Malik Ibrahim Malang

Badingatus Solikhah, *Faculty of Economics*
Universitas Negeri Semarang

Muhamad Rizky Rizaldy, *Faculty of Economics*
Universitas Gunadarma Jakarta

Faris Shalauddin Zakiy, *Faculty of Islamic Economics and Business*
Universitas Islam Negeri Walisongo Semarang

PUBLISHER

Department of Sharia Accounting
Faculty of Islamic Economics and Business
Universitas Islam Negeri Walisongo Semarang

ADDRESS

Faculty of Islamic Economics and Business
Universitas Islam Negeri Walisongo Semarang
Jl Prof. Dr. Hamka Kampus III Ngaliyan Semarang 50185

Table of Contents

Volume 4, Nomor 2 (2022)

Implementation of ‘Hablumminannas’ as Islamic value budget planning in non profit organization: phenomenological studies <i>Ani Setyowati, Tri Jatmiko Wahyu Prabowo</i>	183	-	208
Islamic household accounting: romance discussion in accounting curriculum <i>Krisno Septyan, Iwan Triyuwono, Rosidi, Aji Dedi Mulawarman, Achdiar Redy Setiawan</i>	209	-	238
Does altruistic impact investment decision? evidence from Indonesia <i>Farah Amalia, Adellia Putriani, Liana Mangifera, Yohanes Suhardjo</i>	239	-	260
Determinants of taxpayer compliance in Islamic micro small medium enterprises <i>Wiwik Tiswiyanti, Nela Safelia, Wirmie Eka Putra, Fredy Olimsar</i>	261	-	282
The role of third-party funds on the effect of intellectual capital and zakat performing ratio on firm performance in Islamic banks <i>Maya Novitasari, Richo Diana Aviyanti, Wan Adiba Wan Ismail</i>	283	-	300
Taxation policy and regulation efficiency on increasing zakat collection: countries comparison analysis <i>Fauzul Hanif Noor Athief, Mohammad Aulia Rachman, Darlin Rizki, Lukmanul Hakim, Mohd Shahid Bin Mohd Noh</i>	301	-	326
The internal control model of Islamic Boarding School Salafiyah Syafi’iyah <i>Siti Maria Wardayanti, Gunarianto, Abd. Majid</i>	327	-	358