



Vol 2 No 1 (2020)

p-ISSN 2715-0429

e-ISSN 2714-8122

# Journal of Islamic Accounting and Finance Research

---

Ethic and the affecting factors: Insights from sharia  
accounting students

*Irma Istiariani*

COSO-based internal control: efforts towards good  
university governance

*Rahman El Junusi*

The implementation of sharia audit process,  
implication of sharia regulatory and human resource  
aspects

*Dian Rizqiani, Agung Yulianto*

The effect of intellectual capital and networking on the  
organizational values of Islamic Boarding Schools  
(A case study on Khalaf Islamic Boarding Schools in  
Demak)

*Alifah Ratna Sari, Ari Kristin Prasetyoningrum, Setyo Budi Hartono*

Religiosity as the moderating effect of diamond fraud  
and personal ethics on fraud tendencies

*Rikyan Ulil Istifadah, Yayu Putri Senjani*

Determinants in detecting fraud triangel of financial  
statements on companies registered in Jakarta Islamic  
Index (JII) period 2012-2018

*Iwan Budiyo, Melati Sari Dewi Arum*

Design of financial statement preparation based on  
SAK EMKM using microsoft excel

*Ifa Rosania Afif, Nawirah*



Vol 2 No 1 (2020)

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 Shalahuddin 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 2, Nomor 1 (2020)**

<b>Ethic and the affecting factors: Insights from sharia accounting students</b> <i>Irma Istiariani</i>	1 - 26
<b>COSO-based internal control: efforts towards good university governance</b> <i>Rahman El Junusi</i>	27 - 50
<b>The implementation of sharia audit process, implication of sharia regulatory and human resource aspects</b> <i>Dian Rizqiani, Agung Yulianto</i>	51 - 68
<b>The effect of intellectual capital and networking on the organizational values of Islamic Boarding Schools (A case study on Khalaf Islamic Boarding Schools in Demak)</b> <i>Alifah Ratna Sari, Ari Kristin Prasetyoningrum, Setyo Budi Hartono</i>	69 - 90
<b>Religiosity as the moderating effect of diamond fraud and personal ethics on fraud tendencies</b> <i>Rikyan Ulil Istifadah, Yayu Putri Senjani</i>	91 - 116
<b>Determinants in detecting fraud triangle of financial statements on companies registered in Jakarta Islamic Index (JII) period 2012-2018</b> <i>Iwan Budiyo, Melati Sari Dewi Arum</i>	117 - 140
<b>Design of financial statement preparation based on SAK EMKM using microsoft excel</b> <i>Ifa Rosania Afif, Nawirah</i>	141 - 152