

## **DAFTAR ISI**

<b>How Intellectual Capital and Governance Shape Firm Performance: Evidence from Indonesia's Energy Sector</b>	
Diah Sulistiani, Nurcahyono, R Ery Wibowo Agung Santosa	249-265
<b>Determinants of Going Concern Audit Opinion Acceptance in Property and Real Estate Companies on the Indonesia Stock Exchange (IDX)</b>	
I Made Arya Wirasena, Merlyana Dwindi Yanthi	267-284
<b>The Effect of Accounting Perception, Business Scale and Business Duration on the Preparation of MSME Financial Statements</b>	
Tiara Maulia, Puji Isyanto, Devi Astriani	285-300
<b>Transparency and Firm Performance: The Influence of Earnings Quality and CSR under Dividend Policy Moderation</b>	
Siti Noer Afifah, Dyah Febriantina Istiqomah	301-315
<b>The Impact of Green Accounting, Independent Commissioners, Environmental Performance, and Firm Size on Financial Performance: Evidence from Indonesia's Energy and Basic Materials Sector</b>	
Dwi Hidayatul Khamaliya, Rezza Arlinda Sarwendhi, Agustina Ratna Dwiati, Diyah Pujiati, Dewi Murdiawati	317-330
<b>How Does Financial Literacy Mediate the Relationship Between Tax Knowledge, Ethnicity Issue, and Trust in Government on Tax Compliance?</b>	
Berlina Hidayati	331-352
<b>Internal Determinants of Tax Planning: The Mediating Role of Transfer Pricing in Industrial Firms</b>	
Molkend Siringoring, Daulat Freddy	353-367
<b>The Effect of Independent Commissioners, Audit Committee Activities, and Firm Complexity on Audit Fee in Banks</b>	
Muhammad Nur Maftuh Ihsan & *Rizdina Azmiyanti	369-382

**Determinants of Internal Audit Efficacy: Evaluating the Impact of Auditor Experience, Control Robustness, Executive Backing, and Inter-Auditor Synergy**

Kristianto Tricahya Prabowo, Anindya Ratna Kartika Hady, Rahmatullah Alfikri, M Bastian

383-393

**Audit Fees as a Moderator of the Effects of Auditor Switching and Audit Quality on Audit Report Lag in Manufacturing Companies Listed on the Indonesia Stock Exchange**

Andini Agustin Rachmat, Agus Setiawaty

392-410

**The Effect of Transfer Pricing, Financial Distress, and Foreign Ownership on Tax Avoidance with Firm Size as a Moderating Variable in Basic Materials Sector Companies Listed on the Indonesia Stock Exchange for the Period 2022–2024**

Citra Nandini Ingias, Abdulloh Mubarak, Aminul Fajri

399-408