

JOURNAL OF ACCOUNTING AND BUSINESS ISSUES

THE EFFECT OF FINANCIAL LITERATION LEVELS ON THE USE OF ATM (AUTOMATED TELLER MACHINES) IN SUBANG CITY'S COMMUNITIES.

BEBY ARYANTI (STIE SUTAATMADJA)
ESTU WIDARWATI (STIE SUTAATMADJA)
NUNIK NURMALASARI (STIE SUTAATMADJA)

THE INFLUENCE OF PROMOTION AND HEDONIC SHOPPING MOTIVES ON CUSTOMER IMPULSE BUYING ON ZALORA ONLINE SHOPPING SITES

ISMI ARIANI (STIE SUTAATMADJA)
GUGYH SUSANDY (STIE SUTAATMADJA)
DEVY WIDYA APRIANDI (STIE SUTAATMADJA)

*THE EFFECT OF COMPANY SIZES, THE NUMBER OF BOARD OF COMMISSIONERS, BOARD OF DIRECTORS COMPENSATION AND AUDIT COMMITTEES ON TAX MANAGEMENT
(Case Study of Manufacturing Companies Listed on the Indonesia Stock Exchange for the 2011-2014 Period)*

LIA SETIAWATI (STIE SUTAATMADJA)
ICIH (STIE SUTAATMADJA)
ASRI SUANGGA (STIE SUTAATMADJA)

THE EFFECT OF E-SPT AND NATIONAL TAX CENSUS ON THE INCOME OF INCOME TAX

(Case Study in West Java Regional Tax Office 1)
KARTIKA MERDEKA WATI (STIE SUTAATMADJA)
ASEP KURNIAWAN (STIE SUTAATMADJA)
SRI MULYATI (STIE SUTAATMADJA)

THE EFFECT OF E-TRUST AND E-SERVICE QUALITY ON E-LOYALTY USERS OF BNI E-BANKING IN SUBANG DISTRICT

M. FAJAR (STIE SUTAATMADJA)
GUGYH SUSANDY (STIE SUTAATMADJA)
DEVY WIDYA APRIANDI (STIE SUTAATMADJA)

*THE INFLUENCE OF GOVERNMENT REGULATION NUMBER 46 OF 2013, TAXATION SOCIALIZATION AND QUALITY OF TAX SERVICE ON TAX OBLIGATION COMPLIANCE
(Case Study of Taxpayers Registered at KPP Pratama Bandung Karees)*

YOSI FEBRIANI (STIE SUTAATMADJA)
ASEP KURNIAWAN (STIE SUTAATMADJA)
SRI MULYATI (STIE SUTAATMADJA)

THE EFFECT OF SKIIL STOCK SELECTION, MARKET TIMING ABILITY, TURNOVER RATIO AND CASH FLOW ON SHARIA MUTUAL FUNDS PERFORMANCE

(Case Study of Sharia Mutual Fund Companies Registered in OJK for the Period of 2011-2014)

MEGA MUSTIKA SARI (STIE SUTAATMADJA)
SRI MULYATI (STIE SUTAATMADJA)
ESTU WIDARWATI (STIE SUTAATMADJA)

SIMULATION MEASUREMENT OF LOGISTIC MANAGEMENT PERFORMANCE USING BALANCE SCORECARD APPROACH WITH AHP ASSISTANCE TOOL

(Study on Sanyere Craft Subang UKM)
SELDA SENDARA (STIE SUTAATMADJA)
KUNCOROSIDI (STIE SUTAATMADJA)
ESTU WIDARWATI (STIE SUTAATMADJA)

THE EFFECT OF SHARE RETURN, STOCK RISK, STOCK PRICE AND TRADE VOLUME OF BID-ASK SPREAD

(Study of Companies Registered in the Jakarta Islamic Index (JII) for the 2012-2014 Period)

NOVYASARI SUCHI H. (STIE SUTAATMADJA)
SRI MULYATI (STIE SUTAATMADJA)
INDAH UMIYATI (STIE SUTAATMADJA)

*ANALYSIS OF THE INFLUENCE OF TAX PLANNING AS AN EFFORT TO MINIMIZE TAX TAXES ON CORPORATE VALUE WITH COMPANY TRANSPARENCY AS MODERATING VARIABLE
(Case Study In Companies Including LQ45 In Indonesia Stock Exchange, 2012-2014)*

HISAM MUBARAK (STIE SUTAATMADJA)
ASEP KURNIAWAN (STIE SUTAATMADJA)
ASRI SUANGGA (STIE SUTAATMADJA)





Editor in Chief

Gugyh Susandy, SE., M.Si., CBM – STIE Sutaatmadja

Managing Editors

Asep Kurniawan, SE., MM., M.Sc – STIE Sutaatmadja

Section Editor

Ardi Gunardi, SE., M.Si - UNPAS

Indah Umiyati, SE., M.S.Ak – STIE Sutaatmadja

Mutqi Sopiawadi, SE., MM – STIE Sutaatmadja

Bambang Sugiharto, SE., M.Si

Reviewer

Dr. Fauzan Misra, M.Sc – Universitas Andalas

Nurul Aisyah, SE., M.S.Ak – Universitas Trilogi

Dewi Kartika S., SE., M.S.Ak – Universitas Indonesia

Fachmi Pachlevi Yandra, SE., M.Sc – STIE YKPN

Dian Fitria Handayani, SE., M.Sc – Universitas Negeri Padang

Bima Cinintya Pratama, SE., M.Sc – Universitas Muhammadiyah Purwokerto

Dwi Marlina Wijayanti, S.Pd., M.Sc – UIN Sunan Kalijaga

Maria Odriana V. Moi, SE., M.Sc – Universitas Katolik Widya Mandira Kupang

Rumiyati, SE., M.Sc – Universitas Gadjah Mada

Icih, SE., M.Si., Ak., CA – STIE Sutaatmadja

Sri Mulyati, SE., M.Si – STIE Sutaatmadja

Trisandi Eka Putri, SE., M.Si – STIE Sutaatmadja

Estu Widarwati, SE., M.Si – STIE Sutaatmadja

Devy W. Apriandi, SE., MBA – STIE Sutaatmadja

Nunik Nurmalasari, SE., M.Sc – STIE Sutaatmadja

Translator/Proofreader

Panji Agyoto, S.Pd., M.Si. - STIE Sutaatmadja

Chief Financial Officer

Hanapiah Rahmalia, SE - STIE Sutaatmadja

Assistant Editors

Farid Fakhruddin, SE - STIE Sutaatmadja

Kebijakan Editorial

Journal of Accounting and Business Issues diterbitkan oleh Lembaga Penelitian dan Pengabdian kepada Masyarakat (LPPM) Sekolah Tinggi Ilmu Ekonomi Sutaatmadja. Terbit dua kali dalam setahun (Mei dan November). Terbit perdana pada November 2019, dengan tujuan: 1) Menjadi media publikasi yang terpercaya dalam penyebarluasan penelitian dalam bidang bisnis, akuntansi dan manajemen. 2) Menjadi media dokumentasi pemikiran yang berbasis pada bidang bisnis, akuntansi dan manajemen. 3) Menjadi media yang akan menunjang pengembangan keilmuan praktik bisnis khususnya akuntansi dan manajemen. Setiap penerbitan minimal terdiri dari 5 judul artikel terkait topik-topik seputar bisnis, akuntansi dan manajemen. Setiap judul artikel minimal terdiri dari 10-25 halaman sesuai dengan ketentuan penulisan yang ditetapkan. Redaksi menerima naskah tulisan yang berhubungan dengan topik-topik seputar bisnis, akuntansi dan manajemen yang telah disebutkan. Setiap artikel yang masuk akan direview oleh reviewer tanpa mencantumkan identitas penulis.

Alamat Redaksi

Sekolah Tinggi Ilmu Ekonomi Sutaatmadja (STIESA)

Jl. Otista No. 76 Subang,

Telp. 0260-411065

Fax. 0260-411751

e-mail: jabi@stiesa.ac.id

Website: ojs.stiesa.ac.id

Redaksi JABI

Sekolah Tinggi Ilmu Ekonomi Sutaatmadja (STIESA)

Jl. Otista No. 76 Subang,

Telp. 0260-411065 Fax. 0260-411751

e-mail: jabi@stiesa.ac.id

Website: ojs.stiesa.ac.id/index.php



DAFTAR ISI

BEBY ARYANTI (STIE SUTAATMADJA) ESTU WIDARWATI (STIE SUTAATMADJA) NUNIK NURMALASARI (STIE SUTAATMADJA)	1	THE EFFECT OF FINANCIAL LITERATION LEVELS ON THE USE OF ATM (AUTOMATED TELLER MACHINES) IN SUBANG CITY'S COMMUNITIES.
ISMI ARIANI (STIE SUTAATMADJA) GUGYH SUSANDY (STIE SUTAATMADJA) DEVY WIDYA APRIANDI (STIE SUTAATMADJA)	15	THE INFLUENCE OF PROMOTION AND HEDONIC SHOPPING MOTIVES ON CUSTOMER IMPULSE BUYING ON ZALORA ONLINE SHOPPING SITES
LIA SETIAWATI (STIE SUTAATMADJA) ICIH (STIE SUTAATMADJA) ASRI SUANGGA (STIE SUTAATMADJA)	22	THE EFFECT OF COMPANY SIZES, THE NUMBER OF BOARD OF COMMISSIONERS, BOARD OF DIRECTORS COMPENSATION AND AUDIT COMMITTEES ON TAX MANAGEMENT (Case Study of Manufacturing Companies Listed on the Indonesia Stock Exchange for the 2011-2014 Period)
KARTIKA MERDEKA WATI (STIE SUTAATMADJA) ASEP KURNIAWAN (STIE SUTAATMADJA) SRI MULYATI (STIE SUTAATMADJA)	34	THE EFFECT OF E-SPT AND NATIONAL TAX CENSUS ON THE INCOME OF INCOME TAX (Case Study in West Java Regional Tax Office 1)
M. FAJAR (STIE SUTAATMADJA) GUGYH SUSANDY (STIE SUTAATMADJA) DEVY WIDYA APRIANDI (STIE SUTAATMADJA)	47	THE EFFECT OF E-TRUST AND E-SERVICE QUALITY ON E-LOYALTY USERS OF BNI E-BANKING IN SUBANG DISTRICT
YOSI FEBRIANI (STIE SUTAATMADJA) ASEP KURNIAWAN (STIE SUTAATMADJA) SRI MULYATI (STIE SUTAATMADJA)	54	THE INFLUENCE OF GOVERNMENT REGULATION NUMBER 46 OF 2013, TAXATION SOCIALIZATION AND QUALITY OF TAX SERVICE ON TAX OBLIGATION COMPLIANCE (Case Study of Taxpayers Registered at KPP Pratama Bandung Karees)
MEGA MUSTIKA SARI (STIE SUTAATMADJA) SRI MULYATI (STIE SUTAATMADJA) ESTU WIDARWATI (STIE SUTAATMADJA)	69	THE EFFECT OF SKILL STOCK SELECTION, MARKET TIMING ABILITY, TURNOVER RATIO AND CASH FLOW ON SHARIA MUTUAL FUNDS PERFORMANCE (Case Study of Sharia Mutual Fund Companies Registered in OJK for the Period of 2011-2014)
SELDA SENDARA (STIE SUTAATMADJA) KUNCOROSIDI (STIE SUTAATMADJA) ESTU WIDARWATI (STIE SUTAATMADJA)	79	SIMULATION MEASUREMENT OF LOGISTIC MANAGEMENT PERFORMANCE USING BALANCE SCORECARD APPROACH WITH AHP ASSISTANCE TOOL (Study on Sanyere Craft Subang UKM)
NOVYASARI SUCI H. (STIE SUTAATMADJA) SRI MULYATI (STIE SUTAATMADJA) INDAH UMIYATI (STIE SUTAATMADJA)	91	THE EFFECT OF SHARE RETURN, STOCK RISK, STOCK PRICE AND TRADE VOLUME OF BID-ASK SPREAD (Study of Companies Registered in the Jakarta Islamic Index (JII) for the 2012-2014 Period)
HISAM MUBARAK (STIE SUTAATMADJA) ASEP KURNIAWAN (STIE SUTAATMADJA) ASRI SUANGGA (STIE SUTAATMADJA)	104	ANALYSIS OF THE INFLUENCE OF TAX PLANNING AS AN EFFORT TO MINIMIZE TAX TAXES ON CORPORATE VALUE WITH COMPANY TRANSPARENCY AS MODERATING VARIABLE (Case Study In Companies Including LQ45 In Indonesia Stock Exchange, 2012-2014)