

## SURAT TUGAS

Nomor: 923-R/UNTAR/PENELITIAN/VIII/2025

Rektor Universitas Tarumanagara, dengan ini menugaskan kepada saudara:

**HENDRO LUKMAN, Dr. SE,MM,Akt,CPMA, CA,CPA (Aust.)**

Untuk melaksanakan kegiatan penelitian/publikasi ilmiah dengan data sebagai berikut:

Judul : Faktor yang Mempengaruhi Penggunaan E-Money: Studi pada Mahasiswa Universitas Tarumanagara  
Nama Media : Jurnal Paradigma Akuntansi  
Penerbit : LPPM Universitas Tarumanagara  
Volume/Tahun : Vol. 7 / No. 2 / 2025  
URL Repository : <https://journal.untar.ac.id/index.php/jpa/article/view/33724>

Demikian Surat Tugas ini dibuat, untuk dilaksanakan dengan sebaik-baiknya dan melaporkan hasil penugasan tersebut kepada Rektor Universitas Tarumanagara

29 Agustus 2025

**Rektor**



**Prof. Dr. Amad Sudiro, S.H., M.H., M.Kn., M.M.**

Print Security : 63b13d23541af7865c1adb45bc2ceb47

Disclaimer: Surat ini dicetak dari Sistem Layanan Informasi Terpadu Universitas Tarumanagara dan dinyatakan sah secara hukum.

Jl. Letjen S. Parman No. 1, Jakarta Barat 11440  
P: 021 - 5695 8744 (Humas)  
E: [humas@untar.ac.id](mailto:humas@untar.ac.id)

 Untar Jakarta

 [untar.ac.id](http://untar.ac.id)

#### Lembaga

- Pembelajaran
- Kemahasiswaan dan Alumni
- Penelitian & Pengabdian Kepada Masyarakat
- Penjaminan Mutu dan Sumber Daya
- Sistem Informasi dan Database

#### Fakultas

- Ekonomi dan Bisnis
- Hukum
- Teknik
- Kedokteran
- Psikologi
- Teknologi Informasi
- Seni Rupa dan Desain
- Ilmu Komunikasi
- Program Pascasarjana



**UNTAR**

FAKULTAS  
EKONOMI & BISNIS

**ISSN: 2657-0033**

# **Jurnal Paradigma Akuntansi**



**Vol.7 Edisi.3, Juli 2025**

[Home \(https://journal.untar.ac.id/index.php/jpa/index\)](https://journal.untar.ac.id/index.php/jpa/index) / Editorial Team

# Editorial Team

---

## Penanggungjawab

*I Gde Adiputra*

<https://orcid.org/0000-0001-5279-7806> (<https://orcid.org/0000-0001-5279-7806>)

[SCOPUS ID : 57207963052 ([https://www.scopus.com/authid/detail.uri?](https://www.scopus.com/authid/detail.uri?authorId=57207963052)

[authorId=57207963052](https://www.scopus.com/authid/detail.uri?authorId=57207963052))] Fakultas Ekonomi Universitas Tarumanagara, Jakarta, Indonesia


## Ketua Dewan Penyunting

*Nizam Jim Wiryawan* 

(mailto:%6e%69%7a%61%6d%31@%67%6d%61%69%6c.%63%6f%6d)

Fakultas Ekonomi, Universitas Bunda Mulia, Jakarta, Indonesia

## Anggota Dewan Penyunting

*Ignatius Rony Setyawan* 


(mailto:%69%67%6e%61%74%69%75%73@%67%6d%61%69%6c.%63%6f%6d)

Fakultas Ekonomi Universitas Tarumanagara, Jakarta, Indonesia


*Rodhiah Rodhiah* 

(mailto:%52%6f%64%68%69%61%68%31%32@%67%6d%61%69%6c.%63%6f%6d)

Fakultas Ekonomi Universitas Tarumanagara, Jakarta, Indonesia

*Ishak Ramli*  (mailto:%69%73%68%61%6b%32@%67%6d%61%69%6c.%63%6f%6d)


Fakultas Ekonomi Universitas Tarumanagara, Jakarta, Indonesia

*Hetty Karunia Tunjungsari* 

(mailto:%68%65%74%74%79%31@%67%6d%61%69%6c.%63%6f%6d)

Fakultas Ekonomi Universitas Tarumanagara, Jakarta, Indonesia

## Sekretaris Editorial

*Michael Sinaga* 

(mailto:%6d%69%63%68%61%65%6c%73%69%6e%61%67%61%31@%67%6d%61%69%6c.%63%6f%6d)

<https://www.instagram.com/michaelsinaga1/> (<https://www.instagram.com/michaelsinaga1/>)

Fakultas Ekonomi Universitas Tarumanagara, Jakarta, Indonesia

Fakultas Ekonomi Universitas Tarumanagara, Jakarta

### POLICIES

**FOCUS AND SCOPE** (</index.php/jpa/about#focusAndScope>)

**SECTION POLICIES** (</index.php/jpa/about#SectionPolicies>)

#### PEER REVIEW PROCESS

(</index.php/jpa/about#peerReviewProcess>)

#### OPEN ACCESS POLICIES

(</index.php/jpa/about#openAccessPolicy>)

**PUBLICATION ETHICS** (</index.php/jpa/about#custom-0>)

### MANAGEMENT PROFILE

**CONTACT** (/index.php/jpa/about/contact)

**EDITORIAL TEAM** (/index.php/jpa/about/editorialTeam)

**REVIEWERS TEAM** (/index.php/jpa/about/editorialTeam)

### AUTHOR GUIDELINES

([https://docs.google.com/document/d/1FXf3KuoNrFdsKephjPSNN9M\\_npLPum5d/edit?usp=sharing&oid=104518256355899478256&rtpof=true&sd=true](https://docs.google.com/document/d/1FXf3KuoNrFdsKephjPSNN9M_npLPum5d/edit?usp=sharing&oid=104518256355899478256&rtpof=true&sd=true))

### MANUSCRIPT TEMPLATE



([https://docs.google.com/document/d/1FXf3KuoNrFdsKephjPSNN9M\\_npLPum5d/edit?usp=sharing&oid=104518256355899478256&rtpof=true&sd=true](https://docs.google.com/document/d/1FXf3KuoNrFdsKephjPSNN9M_npLPum5d/edit?usp=sharing&oid=104518256355899478256&rtpof=true&sd=true))

### FLAG COUNTER



(<https://info.flagcounter.com/xuYK>)

# Platform & workflow by OJS / PKP

(<https://journal.untar.ac.id/index.php/jpa/about/aboutThisPublishingSystem>)

Home (<https://journal.untar.ac.id/index.php/jpa/index>)  
/ Archives (<https://journal.untar.ac.id/index.php/jpa/issue/archive>)  
/ Vol. 7 No. 3 (2025): Juli 2025

**DOI:** <https://doi.org/10.24912/jpa.v7i3> (<https://doi.org/10.24912/jpa.v7i3>)

**Published:** 2025-07-18

## Articles


---



PENGARUH CR, DER, EPS, DAN TINGKAT SUKU BUNGA TERHADAP RETURN SAHAM PERIODE 2017 – 2021

(<https://journal.untar.ac.id/index.php/jpa/article/view/34107>)

Julian Wahyuningsih, Merry Susanti

877-886

 <https://doi.org/10.24912/jpa.v7i3.34107> (<https://doi.org/10.24912/jpa.v7i3.34107>)


 Abstract : 102 |  pdf : 48



[pdf \(https://journal.untar.ac.id/index.php/jpa/article/view/34107/20410\)](https://journal.untar.ac.id/index.php/jpa/article/view/34107/20410)

PROFITABILITY DAN FAKTOR LAINNYA YANG MEMPENGARUHI DEBT POLICY  
(<https://journal.untar.ac.id/index.php/jpa/article/view/34233>)

Villia Julieta, Viriany Viriany

887-896

 <https://doi.org/10.24912/jpa.v7i3.34233> (<https://doi.org/10.24912/jpa.v7i3.34233>)




 Abstract : 163 |  pdf : 38

[pdf \(https://journal.untar.ac.id/index.php/jpa/article/view/34233/20465\)](https://journal.untar.ac.id/index.php/jpa/article/view/34233/20465)

FAKTOR-FAKTOR YANG MEMENGARUHI PROFITABILITAS  
(<https://journal.untar.ac.id/index.php/jpa/article/view/34235>)

Angela Effendy, Sofia Prima Dewi




897-906

 <https://doi.org/10.24912/jpa.v7i3.34235> (<https://doi.org/10.24912/jpa.v7i3.34235>) Abstract : 169 |  pdf : 41[pdf \(https://journal.untar.ac.id/index.php/jpa/article/view/34235/20466\)](https://journal.untar.ac.id/index.php/jpa/article/view/34235/20466)

### Faktor-Faktor Yang Mempengaruhi Cash Holding Pada Perusahaan Consumer Non-Cyclicals (<https://journal.untar.ac.id/index.php/jpa/article/view/34237>)

Edvandi Fam Supra, Vidyarto Nugroho

907-916



 <https://doi.org/10.24912/jpa.v7i3.34237> (<https://doi.org/10.24912/jpa.v7i3.34237>) Abstract : 165 |  pdf : 31[pdf \(https://journal.untar.ac.id/index.php/jpa/article/view/34237/20467\)](https://journal.untar.ac.id/index.php/jpa/article/view/34237/20467)

### PENGARUH PROFITABILITAS, LEVERAGE, DAN UKURAN PERUSAHAAN TERHADAP NILAI PERUSAHAAN (STUDI EMPIRIS PADA PERUSAHAAN PROPERTY DAN REAL ESTATE YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2019-2022)

<https://journal.untar.ac.id/index.php/jpa/article/view/34291>

Reggina Angela Moniaga, Hendang Tanusdjaja


917-927



 <https://doi.org/10.24912/jpa.v7i3.34291> (<https://doi.org/10.24912/jpa.v7i3.34291>) Abstract : 202 |  pdf : 48[pdf \(https://journal.untar.ac.id/index.php/jpa/article/view/34291/20514\)](https://journal.untar.ac.id/index.php/jpa/article/view/34291/20514)

### FAKTOR-FAKTOR YANG MEMPENGARUHI NILAI PERUSAHAAN PADA PERUSAHAAN INFRASTRUKTUR (<https://journal.untar.ac.id/index.php/jpa/article/view/34292>)

Sarah Safitri, Linda Santioso

928-937


 <https://doi.org/10.24912/jpa.v7i3.34292> (<https://doi.org/10.24912/jpa.v7i3.34292>)



 Abstract : 170 |  pdf : 40

pdf (<https://journal.untar.ac.id/index.php/jpa/article/view/34292/20515>)

**Pengaruh Firm Size, Leverage, Capital Expenditure, Profitability Dan Liquidity Terhadap Cash Holding**  
(<https://journal.untar.ac.id/index.php/jpa/article/view/34293>)

Nikky Laurent Zaputra, Yanti Yanti  
938-948


 <https://doi.org/10.24912/jpa.v7i3.34293> (<https://doi.org/10.24912/jpa.v7i3.34293>)



 Abstract : 175 |  pdf : 37

pdf (<https://journal.untar.ac.id/index.php/jpa/article/view/34293/20516>)

**ANALISIS FAKTOR YANG MEMPENGARUHI CASH HOLDING PADA PERUSAHAAN SEKTOR KONSUMEN PRIMER**  
(<https://journal.untar.ac.id/index.php/jpa/article/view/34294>)

Morris Andersson, Merry Susanti  
949-958


 <https://doi.org/10.24912/jpa.v7i3.34294> (<https://doi.org/10.24912/jpa.v7i3.34294>)



 Abstract : 290 |  pdf : 31

pdf (<https://journal.untar.ac.id/index.php/jpa/article/view/34294/20517>)

**Faktor Faktor Yang Mempengaruhi Firm Value Pada Perusahaan Consumer Cyclicals Dan Consumer Non-Cyclicals**  
(<https://journal.untar.ac.id/index.php/jpa/article/view/34295>)

Cilvia Cahyani Putri, Vidyarto Nugroho  
959-968


 <https://doi.org/10.24912/jpa.v7i3.34295> (<https://doi.org/10.24912/jpa.v7i3.34295>)



 Abstract : 219 |  pdf : 31

pdf (<https://journal.untar.ac.id/index.php/jpa/article/view/34295/20518>)

## PENGARUH PROFITABILITAS DAN REPUTASI AUDITOR TERHADAP AUDIT DELAY (<https://journal.untar.ac.id/index.php/jpa/article/view/34296>)

Afza Nuzhat Maghfur, Rini Tri Hastuti  
969-976


 <https://doi.org/10.24912/jpa.v7i3.34296> (<https://doi.org/10.24912/jpa.v7i3.34296>)



 Abstract : 132 |  pdf : 46

[pdf \(https://journal.untar.ac.id/index.php/jpa/article/view/34296/20519\)](https://journal.untar.ac.id/index.php/jpa/article/view/34296/20519)

## FAKTOR-FAKTOR YANG MEMPENGARUHI STRUKTUR MODAL PADA PERUSAHAAN SEKTOR FOOD AND BEVERAGE (<https://journal.untar.ac.id/index.php/jpa/article/view/34297>)

Angelica Frarisca, August Paosa Nariman  
977-985


 <https://doi.org/10.24912/jpa.v7i3.34297> (<https://doi.org/10.24912/jpa.v7i3.34297>)



 Abstract : 320 |  pdf : 46

[pdf \(https://journal.untar.ac.id/index.php/jpa/article/view/34297/20520\)](https://journal.untar.ac.id/index.php/jpa/article/view/34297/20520)

## ANALISIS POLITICAL CONNECTION, FAMILY OWNERSHIP DAN MANAGERIAL OWNERSHIP TERHADAP EARNINGS MANAGEMENT (<https://journal.untar.ac.id/index.php/jpa/article/view/34298>)

Stevanus Jonathan, Hendro Lukman, Verawati Verawati  
986-995


 <https://doi.org/10.24912/jpa.v7i3.34298> (<https://doi.org/10.24912/jpa.v7i3.34298>)



 Abstract : 109 |  pdf : 33

[pdf \(https://journal.untar.ac.id/index.php/jpa/article/view/34298/20521\)](https://journal.untar.ac.id/index.php/jpa/article/view/34298/20521)

## FAKTOR-FAKTOR YANG MEMPENGARUHI NILAI PERUSAHAAN PADA PERUSAHAAN CONSUMER CYCLICALS DI BEI (<https://journal.untar.ac.id/index.php/jpa/article/view/34299>)

Audrey Adelia Gunawan, Rosmita Rasyid  
996-1004


 <https://doi.org/10.24912/jpa.v7i3.34299> (<https://doi.org/10.24912/jpa.v7i3.34299>)



 Abstract : 176 |  pdf : 32

[pdf \(https://journal.untar.ac.id/index.php/jpa/article/view/34299/20522\)](https://journal.untar.ac.id/index.php/jpa/article/view/34299/20522)

**PENGARUH CAPITAL STRUCTURE, PROFITABILITY, FIRM SIZE, DAN LEVERAGE TERHADAP FIRM VALUE**  
(<https://journal.untar.ac.id/index.php/jpa/article/view/34316>)

Christian Matthew, Rini Tri Hastuti  
1005-1013


 <https://doi.org/10.24912/jpa.v7i3.34316> (<https://doi.org/10.24912/jpa.v7i3.34316>)



 Abstract : 165 |  pdf : 31

[pdf \(https://journal.untar.ac.id/index.php/jpa/article/view/34316/20535\)](https://journal.untar.ac.id/index.php/jpa/article/view/34316/20535)

**FAKTOR-FAKTOR YANG MEMPENGARUHI CAPITAL STRUCTURE PADA CONSUMER NON-CYCLICALS DAN CYCLICALS**  
(<https://journal.untar.ac.id/index.php/jpa/article/view/34318>)

Vania Griselda Cudivia, Susanto Salim, Andreas Bambang Daryatno  
1014-1024


 <https://doi.org/10.24912/jpa.v7i3.34318> (<https://doi.org/10.24912/jpa.v7i3.34318>)



 Abstract : 167 |  pdf : 27

[pdf \(https://journal.untar.ac.id/index.php/jpa/article/view/34318/20536\)](https://journal.untar.ac.id/index.php/jpa/article/view/34318/20536)

**FAKTOR-FAKTOR YANG MEMENGARUHI NILAI PERUSAHAAN DENGAN CORPORATE SOCIAL RESPONSIBILITY SEBAGAI MODERASI**  
(<https://journal.untar.ac.id/index.php/jpa/article/view/34319>)

Nadya Wijaya, Sofia Prima Dewi  
1025-1035

 <https://doi.org/10.24912/jpa.v7i3.34319> (<https://doi.org/10.24912/jpa.v7i3.34319>)

 Abstract : 192 |  pdf : 33


[pdf \(https://journal.untar.ac.id/index.php/jpa/article/view/34319/20537\)](https://journal.untar.ac.id/index.php/jpa/article/view/34319/20537)



**FAKTOR-FAKTOR YANG MEMPENGARUHI AGRESIVITAS PAJAK PADA  
PERUSAHAAN SEKTOR INDUSTRIAL**

(<https://journal.untar.ac.id/index.php/jpa/article/view/34320>)

Andrew Van Breeman, Yuniarwati Yuniarwati

1036-1045

 <https://doi.org/10.24912/jpa.v7i3.34320> (<https://doi.org/10.24912/jpa.v7i3.34320>)

 Abstract : 182 |  pdf : 36


[pdf \(https://journal.untar.ac.id/index.php/jpa/article/view/34320/20538\)](https://journal.untar.ac.id/index.php/jpa/article/view/34320/20538)



**PENGARUH BOOK TAX DIFFERENCES TERHADAP PERTUMBUHAN LABA PADA  
PERUSAHAAN SEKTOR KEUANGAN**

(<https://journal.untar.ac.id/index.php/jpa/article/view/34321>)

Elisa Gunawan Darma, Rini Tri Hastuti

1046-1054

 <https://doi.org/10.24912/jpa.v7i3.34321> (<https://doi.org/10.24912/jpa.v7i3.34321>)

 Abstract : 98 |  pdf : 29

[pdf \(https://journal.untar.ac.id/index.php/jpa/article/view/34321/20541\)](https://journal.untar.ac.id/index.php/jpa/article/view/34321/20541)



**PENGARUH PROFITABILITAS, LEVERAGE, LIKUIDITAS TERHADAP FINANCIAL  
DISTRESS PADA PERUSAHAAN MAKANAN DAN MINUMAN**

(<https://journal.untar.ac.id/index.php/jpa/article/view/34322>)

Samuel Ekawira Theopratama, Nurnainun Bangun

1055-1063

 <https://doi.org/10.24912/jpa.v7i3.34322> (<https://doi.org/10.24912/jpa.v7i3.34322>)

 Abstract : 179 |  pdf : 46




[pdf \(https://journal.untar.ac.id/index.php/jpa/article/view/34322/20542\)](https://journal.untar.ac.id/index.php/jpa/article/view/34322/20542)

**PENGARUH CASH FLOW, GROWTH OPPORTUNITIES, DAN LEVERAGE  
TERHADAP CASH HOLDING**

(<https://journal.untar.ac.id/index.php/jpa/article/view/34323>)




Theresia Yosita Jasim, F.X Kurniawan Tjakrawala

1064-1074

 <https://doi.org/10.24912/jpa.v7i3.34323> (<https://doi.org/10.24912/jpa.v7i3.34323>) Abstract : 135 |  pdf : 37[pdf \(https://journal.untar.ac.id/index.php/jpa/article/view/34323/20543\)](https://journal.untar.ac.id/index.php/jpa/article/view/34323/20543)




**FAKTOR KEUANGAN YANG MEMPENGARUHI FINANCIAL DISTRESS PADA PERUSAHAAN MAKANAN DAN MINUMAN DENGAN MODEL ALTMAN Z-SCORE**  
(<https://journal.untar.ac.id/index.php/jpa/article/view/34324>)

Russel Andama Susanto, Susanto Salim, Andreas Bambang Daryatno  
1075-1082

 <https://doi.org/10.24912/jpa.v7i3.34324> (<https://doi.org/10.24912/jpa.v7i3.34324>) Abstract : 79 |  pdf : 37[pdf \(https://journal.untar.ac.id/index.php/jpa/article/view/34324/20544\)](https://journal.untar.ac.id/index.php/jpa/article/view/34324/20544)


**PENGARUH PROFITABILITY, LIQUIDITY, NET WORKING CAPITAL, DAN GROWTH OPPORTUNITY TERHADAP CASH HOLDING PADA PERUSAHAAN CONSUMER NON-CYCLICALS**  
(<https://journal.untar.ac.id/index.php/jpa/article/view/34325>)



Chairull Noval Gunawan, Sufiyati Sufiyati  
1083-1094

 <https://doi.org/10.24912/jpa.v7i3.34325> (<https://doi.org/10.24912/jpa.v7i3.34325>) Abstract : 185 |  pdf : 27[pdf \(https://journal.untar.ac.id/index.php/jpa/article/view/34325/20545\)](https://journal.untar.ac.id/index.php/jpa/article/view/34325/20545)

**PENGARUH LIKUIDITAS, SOLVABILITAS DAN PROFITABILITAS TERHADAP HARGA SAHAM PADA PERUSAHAAN SEKTOR ENERGI YANG TERDAFTAR DI BEI PERIODE 2020-2022**  
(<https://journal.untar.ac.id/index.php/jpa/article/view/34326>)

Nicole Anggela, Rosmita Rasyid  
1095-1105

 <https://doi.org/10.24912/jpa.v7i3.34326> (<https://doi.org/10.24912/jpa.v7i3.34326>)

 Abstract : 206 |  pdf : 39


pdf (<https://journal.untar.ac.id/index.php/jpa/article/view/34326/20546>)



### FAKTOR – FAKTOR YANG MEMPENGARUHI NILAI PERUSAHAAN PADA PERUSAHAAN MANUFAKTUR DI BEI

(<https://journal.untar.ac.id/index.php/jpa/article/view/34327>)

Dinda Aulia Septiani, Nurnainun Bangun

1106-1116

 <https://doi.org/10.24912/jpa.v7i3.34327> (<https://doi.org/10.24912/jpa.v7i3.34327>)

 Abstract : 168 |  pdf : 33


pdf (<https://journal.untar.ac.id/index.php/jpa/article/view/34327/20547>)



### FAKTOR – FAKTOR YANG MEMPENGARUHI STOCK MARKET RETURN

(<https://journal.untar.ac.id/index.php/jpa/article/view/34389>)

Angel Elaine Shine, Rosmita Rasyid

1117-1125

 <https://doi.org/10.24912/jpa.v7i3.34389> (<https://doi.org/10.24912/jpa.v7i3.34389>)

 Abstract : 162 |  pdf : 28


pdf (<https://journal.untar.ac.id/index.php/jpa/article/view/34389/20576>)



### FAKTOR-FAKTOR YANG MEMENGARUHI RETURN SAHAM

(<https://journal.untar.ac.id/index.php/jpa/article/view/34390>)

Johan Johan, Rousilita Suhendah, Andreas Bambang Daryatno

1126-1236

 <https://doi.org/10.24912/jpa.v7i3.34390> (<https://doi.org/10.24912/jpa.v7i3.34390>)

 Abstract : 122 |  pdf : 38


pdf (<https://journal.untar.ac.id/index.php/jpa/article/view/34390/20577>)



**PENGARUH PROFITABILITAS, LIKUDITAS, DAN STRUKTUR ASET TERHADAP STRUKTUR MODAL PERUSAHAAN KONSUMEN PRIMER**

(<https://journal.untar.ac.id/index.php/jpa/article/view/34391>)

Albert Albert, Liana Susanto

1137-1145

 <https://doi.org/10.24912/jpa.v7i3.34391> (<https://doi.org/10.24912/jpa.v7i3.34391>)

 Abstract : 147 |  pdf : 36


pdf (<https://journal.untar.ac.id/index.php/jpa/article/view/34391/20578>)



**FAKTOR – FAKTOR YANG MEMENGARUHI PROFITABILITAS PADA PERUSAHAAN SEKTOR INDUSTRI DI INDONESIA**

(<https://journal.untar.ac.id/index.php/jpa/article/view/34392>)

Jonathan Natanael Yapriansen, Liana Susanto

1146-1154

 <https://doi.org/10.24912/jpa.v7i3.34392> (<https://doi.org/10.24912/jpa.v7i3.34392>)

 Abstract : 166 |  pdf : 34


pdf (<https://journal.untar.ac.id/index.php/jpa/article/view/34392/20579>)



**PENGARUH PROFITABILITAS, LEVERAGE, LIKUIDITAS TERHADAP TAX AVOIDANCE YANG DIMODERASI UKURAN PERUSAHAAN**

(<https://journal.untar.ac.id/index.php/jpa/article/view/34394>)

Angella Angella, Widyasari Widyasari , Ferry adang

1155-1164

 <https://doi.org/10.24912/jpa.v7i3.34394> (<https://doi.org/10.24912/jpa.v7i3.34394>)

 Abstract : 233 |  pdf : 47


pdf (<https://journal.untar.ac.id/index.php/jpa/article/view/34394/20581>)



**DETERMINAN CASH HOLDING PERUSAHAAN CONSUMER NON-CYCLICALS**

(<https://journal.untar.ac.id/index.php/jpa/article/view/34393>)

Regina Oktafiani, Lukman Surjadi

1165-1173


 <https://doi.org/10.24912/jpa.v7i3.34393> (<https://doi.org/10.24912/jpa.v7i3.34393>)



 Abstract : 77 |  pdf : 27

pdf (<https://journal.untar.ac.id/index.php/jpa/article/view/34393/20580>)

**FAKTOR-FAKTOR YANG MEMPENGARUHI CASH HOLDING SEBAGAI VARIABEL  
DEPENDEN PADA SEKTOR PERINDUSTRIAN**  
(<https://journal.untar.ac.id/index.php/jpa/article/view/34404>)

Catherine Oktovella Henlindra , Linda Santioso  
1174-1188


 <https://doi.org/10.24912/jpa.v7i3.34404> (<https://doi.org/10.24912/jpa.v7i3.34404>)



 Abstract : 162 |  pdf : 26

pdf (<https://journal.untar.ac.id/index.php/jpa/article/view/34404/20583>)

**FAKTOR YANG MEMILIKI PENGARUH TERHADAP TAX AVOIDANCE PADA  
PERUSAHAAN PERTAMBANGAN DI BEI**  
(<https://journal.untar.ac.id/index.php/jpa/article/view/34405>)

Sandy Irmawan Sumanta, Purnamawati Helen Wijaya  
1189-1198


 <https://doi.org/10.24912/jpa.v7i3.34405> (<https://doi.org/10.24912/jpa.v7i3.34405>)



 Abstract : 180 |  pdf : 34

pdf (<https://journal.untar.ac.id/index.php/jpa/article/view/34405/20584>)

**FAKTOR-FAKTOR YANG MEMENGARUHI STRUKTUR MODAL PERUSAHAAN  
SEKTOR KONSUMEN NON-CYCLICAL DI BURSA EFEK INDONESIA PERIODE  
2019-2021** (<https://journal.untar.ac.id/index.php/jpa/article/view/34406>)

Elora Elora, Sufiyati Sufiyati  
1199-1208


 <https://doi.org/10.24912/jpa.v7i3.34406> (<https://doi.org/10.24912/jpa.v7i3.34406>)



 Abstract : 185 |  pdf : 32

pdf (<https://journal.untar.ac.id/index.php/jpa/article/view/34406/20585>)

## Pengaruh Cash Position, Leverage, dan Firm Growth Terhadap Kebijakan Dividen (<https://journal.untar.ac.id/index.php/jpa/article/view/34407>)

Teresia Teresia, Linda Santioso  
1209-1219


 <https://doi.org/10.24912/jpa.v7i3.34407> (<https://doi.org/10.24912/jpa.v7i3.34407>)



 Abstract : 184 |  pdf : 34

[pdf \(https://journal.untar.ac.id/index.php/jpa/article/view/34407/20586\)](https://journal.untar.ac.id/index.php/jpa/article/view/34407/20586)

## Analisa Faktor - Faktor yang Mempengaruhi Nilai Perusahaan Sektor Konsumsi (<https://journal.untar.ac.id/index.php/jpa/article/view/34408>)

Gilbert Austin Barita, Agustin Ekadjaja  
1220-1227


 <https://doi.org/10.24912/jpa.v7i3.34408> (<https://doi.org/10.24912/jpa.v7i3.34408>)



 Abstract : 250 |  pdf : 32

[pdf \(https://journal.untar.ac.id/index.php/jpa/article/view/34408/20587\)](https://journal.untar.ac.id/index.php/jpa/article/view/34408/20587)

## UKURAN PERUSAHAAN, PROFITABILITAS, RISIKO BISNIS YANG MEMPENGARUHI STRUKTUR MODAL PADA PERUSAHAAN MANUFAKTUR (<https://journal.untar.ac.id/index.php/jpa/article/view/34409>)

Lien Putri Veronika , Tony Sudirgo  
1228-1236


 <https://doi.org/10.24912/jpa.v7i3.34409> (<https://doi.org/10.24912/jpa.v7i3.34409>)



 Abstract : 173 |  pdf : 40

[pdf \(https://journal.untar.ac.id/index.php/jpa/article/view/34409/20588\)](https://journal.untar.ac.id/index.php/jpa/article/view/34409/20588)

## FAKTOR-FAKTOR YANG MEMENGARUHI STRUKTUR MODAL (<https://journal.untar.ac.id/index.php/jpa/article/view/34410>)

Marhendra Marhendra, Viriany Viriany  
1237-1244


 <https://doi.org/10.24912/jpa.v7i3.34410> (<https://doi.org/10.24912/jpa.v7i3.34410>)



 Abstract : 164 |  pdf : 26

pdf (<https://journal.untar.ac.id/index.php/jpa/article/view/34410/20589>)

**FAKTOR - FAKTOR YANG MEMPENG ARUHI CASH HO LDING PADA  
PERUSAHAAN KO NS UMEN NON-PRIMER**  
(<https://journal.untar.ac.id/index.php/jpa/article/view/34411>)

Keisha Noreen, Sufiyati Sufiyati  
1245-1254


 <https://doi.org/10.24912/jpa.v7i3.34411> (<https://doi.org/10.24912/jpa.v7i3.34411>)



 Abstract : 262 |  pdf : 26

pdf (<https://journal.untar.ac.id/index.php/jpa/article/view/34411/20590>)

**PENGARUH LEVERAGE, CASH FLOW, LIQUIDITY DAN GROWTH OPPORTUNITY  
TERHADAP CASH HOLDING**  
(<https://journal.untar.ac.id/index.php/jpa/article/view/34412>)

Kent Evangelista Hensu, Augustpaosa Nariman  
1255-1266


 <https://doi.org/10.24912/jpa.v7i3.34412> (<https://doi.org/10.24912/jpa.v7i3.34412>)



 Abstract : 92 |  pdf : 34

pdf (<https://journal.untar.ac.id/index.php/jpa/article/view/34412/20591>)

**PENGARUH UKURAN PERUSAHAAN, SALES GROWTH, DAN OPERATING  
CAPACITY TERHADAP FINANCIAL DISTRESS.**  
(<https://journal.untar.ac.id/index.php/jpa/article/view/34413>)

Enrico Andrew p, Nurainun Bangun  
1267-1274

 <https://doi.org/10.24912/jpa.v7i3.34413> (<https://doi.org/10.24912/jpa.v7i3.34413>)

 Abstract : 162 |  pdf : 31


pdf (<https://journal.untar.ac.id/index.php/jpa/article/view/34413/20592>)



### KAITAN PROFITABILITAS, LIKUIDITAS, PERTUMBUHAN ASET DAN UKURAN PERUSAHAAN TERHADAP STRUKTUR MODAL

(<https://journal.untar.ac.id/index.php/jpa/article/view/34414>)

Silvi Setyawati, Elizabeth Sugiarto Dermawan

1275-1284

 <https://doi.org/10.24912/jpa.v7i3.34414> (<https://doi.org/10.24912/jpa.v7i3.34414>)

 Abstract : 169 |  pdf : 29


[pdf \(https://journal.untar.ac.id/index.php/jpa/article/view/34414/20593\)](https://journal.untar.ac.id/index.php/jpa/article/view/34414/20593)



### ANALISA PENGARUH CSR DAN GCG TERHADAP FINANCIAL PERFORMANCE PERHOTELAN INDONESIA TAHUN 2019-2021

(<https://journal.untar.ac.id/index.php/jpa/article/view/34431>)

Fernando Fernando, Herlin Tunjung

1285-1294

 <https://doi.org/10.24912/jpa.v7i3.34431> (<https://doi.org/10.24912/jpa.v7i3.34431>)

 Abstract : 145 |  pdf : 33


[pdf \(https://journal.untar.ac.id/index.php/jpa/article/view/34431/20594\)](https://journal.untar.ac.id/index.php/jpa/article/view/34431/20594)

### PENGARUH AKTIVITAS, SOLVABILITAS, DAN LIKUIDITAS TERHADAP PROFITABILITAS PERUSAHAAN

(<https://journal.untar.ac.id/index.php/jpa/article/view/34432>)

Gracia Averina, Liana Susanto

1295-1304

 <https://doi.org/10.24912/jpa.v7i3.34432> (<https://doi.org/10.24912/jpa.v7i3.34432>)


 Abstract : 129 |



### PENGARUH BOOK TAX DIFFERENCES TERHADAP PERTUMBUHAN LABA PADA PERUSAHAAN SEKTOR KEUANGAN

(<https://journal.untar.ac.id/index.php/jpa/article/view/34433>)

Elisa Gunawan Darma, Rini Tri Hastuti

1305-1313


 <https://doi.org/10.24912/jpa.v7i3.34433> (<https://doi.org/10.24912/jpa.v7i3.34433>)



 Abstract : 48 |  pdf : 30

pdf (<https://journal.untar.ac.id/index.php/jpa/article/view/34433/20595>)

**PENGARUH LEVERAGE, PROFITABILITAS, LIKUIDITAS, DAN UKURAN PERUSAHAAN TERHADAP NILAI PERUSAHAAN**  
(<https://journal.untar.ac.id/index.php/jpa/article/view/34434>)

Fitri Serli Yanah, Sufiyati Sufiyati  
1314-1322


 <https://doi.org/10.24912/jpa.v7i3.34434> (<https://doi.org/10.24912/jpa.v7i3.34434>)



 Abstract : 171 |  pdf : 31

pdf (<https://journal.untar.ac.id/index.php/jpa/article/view/34434/20596>)

**Efektivitas Sistem Pengendalian Manajemen Atas Pendapatan Terhadap Tingkat Laba Pada PT.XYZ**  
(<https://journal.untar.ac.id/index.php/jpa/article/view/34435>)

Karaniya Karaniya , Rosmita Rasyid  
1323-1329


 <https://doi.org/10.24912/jpa.v7i3.34435> (<https://doi.org/10.24912/jpa.v7i3.34435>)



 Abstract : 85 |  pdf : 28

pdf (<https://journal.untar.ac.id/index.php/jpa/article/view/34435/20597>)

**KONDISI KEUANGAN DAN KEBERLANGSUNGAN USAHA PERUSAHAAN FARMASI SAAT COVID-19**  
(<https://journal.untar.ac.id/index.php/jpa/article/view/34436>)

Emmadithea Farahia , Vidyarto Nugroho  
1330-1337


 <https://doi.org/10.24912/jpa.v7i3.34436> (<https://doi.org/10.24912/jpa.v7i3.34436>)

 Abstract : 164 |  pdf : 25

pdf (<https://journal.untar.ac.id/index.php/jpa/article/view/34436/20599>)

## FAKTOR-FAKTOR YANG MEMENGARUHI FIRM VALUE DIMODERASI OLEH FIRM SIZE (<https://journal.untar.ac.id/index.php/jpa/article/view/34437>)

Shania Sulistio, Yanti Yanti  
1338-1346


 <https://doi.org/10.24912/jpa.v7i3.34437> (<https://doi.org/10.24912/jpa.v7i3.34437>)



 Abstract : 207 |  pdf : 28

[pdf \(https://journal.untar.ac.id/index.php/jpa/article/view/34437/20600\)](https://journal.untar.ac.id/index.php/jpa/article/view/34437/20600)

## PERAN FIRM SIZE DALAM MEMODERASI DETERMINAN CASH HOLDING (<https://journal.untar.ac.id/index.php/jpa/article/view/34438>)

Natasya Yohana Sophia , Rousilita Suhendah  
1347-1357


 <https://doi.org/10.24912/jpa.v7i3.34438> (<https://doi.org/10.24912/jpa.v7i3.34438>)



 Abstract : 178 |  pdf : 33

[pdf \(https://journal.untar.ac.id/index.php/jpa/article/view/34438/20601\)](https://journal.untar.ac.id/index.php/jpa/article/view/34438/20601)

## Analisis Pengaruh LDR, NIM & BOPO terhadap NPL Yang Terdaftar Di BEI Priode 2021 sampai 2023 (<https://journal.untar.ac.id/index.php/jpa/article/view/34439>)

Muhammad Fiqih, Ardiansyah Ardiansyah  
1358-1367

 <https://doi.org/10.24912/jpa.v7i3.34439> (<https://doi.org/10.24912/jpa.v7i3.34439>)

 Abstract : 83 |  pdf : 46

[pdf \(https://journal.untar.ac.id/index.php/jpa/article/view/34439/20602\)](https://journal.untar.ac.id/index.php/jpa/article/view/34439/20602)

### POLICIES

**FOCUS AND SCOPE** (</index.php/jpa/about#focusAndScope>)

**SECTION POLICIES** (</index.php/jpa/about#SectionPolicies>)

**PEER REVIEW PROCESS**

(/index.php/jpa/about#peerReviewProcess)

**OPEN ACCESS POLICIES**

(/index.php/jpa/about#openAccessPolicy)

**PUBLICATION ETHICS** (/index.php/jpa/about#custom-0)

**MANAGEMENT PROFILE**

**CONTACT** (/index.php/jpa/about/contact)

**EDITORIAL TEAM** (/index.php/jpa/about/editorialTeam)

**REVIEWERS TEAM** (/index.php/jpa/about/editorialTeam)

**AUTHOR GUIDELINES**

([https://docs.google.com/document/d/1FXf3KuoNrFdsKephjPSNN9M\\_npLPum5d/edit?usp=sharing&oid=104518256355899478256&rtpof=true&sd=true](https://docs.google.com/document/d/1FXf3KuoNrFdsKephjPSNN9M_npLPum5d/edit?usp=sharing&oid=104518256355899478256&rtpof=true&sd=true))

**MANUSCRIPT TEMPLATE**



([https://docs.google.com/document/d/1FXf3KuoNrFdsKephjPSNN9M\\_npLPum5d/edit?usp=sharing&oid=104518256355899478256&rtpof=true&sd=true](https://docs.google.com/document/d/1FXf3KuoNrFdsKephjPSNN9M_npLPum5d/edit?usp=sharing&oid=104518256355899478256&rtpof=true&sd=true))

### FLAG COUNTER



(<https://info.flagcounter.com/xuYK>)

# Platform & workflow by OJS / PKP

(<https://journal.untar.ac.id/index.php/jpa/about/aboutThisPublishingSystem>)