InFestasi

ISSN (Cetak) : 0216-9517
ISSN (Online) : 2460-8505

Editorial Board

Editor in Chief

Yuni Rimawati, Universitas Trunojoyo Madura, Indonesia

Editorial on Board

Jamaliah Said, Universiti Tekonologi MARA (UiTM), Malaysia

Zuraidah Mohd Sanusi, Universiti Tekonologi MARA (UiTM), Malaysia

Rindah Febriana Suryawati, Universitas Airlangga, Indonesia

Eko Putri Setiani, Universitas Negeri Yogyakarta, Indonesia

Vivi Usmayanti, Universitas Sriwijaya, Indonesia

Herni Kurniawati, Universitas Tarumanegara, Indonesia

Nur Anita, Politeknik Negeri Bengkalis, Indonesia

Dwi Winarni, Universitas Muhammadiyah Purwokerto, Indonesia

Habi Bullah, Universitas Trunojoyo Madura, Indonesia

Khy'sh Nusri Leapatra Chamalinda, Universitas Trunojoyo Madura, Indonesia

Auliya Zulfatillah, Universitas Trunojoyo Madura, Indonesia

Editorial Staff

Rizkiyatur Rohemah, Universitas Trunojoyo Madura, Indonesia
Danang Banyu Prabowo, Universitas Trunojoyo Madura, Indonesia

Administration Staff

Lailatul Fitri, Universitas Trunojoyo Madura, Indonesia

Editorial Address
Accounting Department
Economics and Business Faculty, Universitas Trunojoyo Madura
PO BOX 2 Kamal, Bangkalan, East Java
Tel. 031 3013483, email: infestasi@trunojoyo.ac.id

InFestasi

ISSN 0216-9517 | E-ISSN 2460-8505 **Vol. 21, No. 2 December 2025**

TABLE OF CONTENTS

- **Rahayu Dewi Zakiyah, Emi Rachmawati**
  Smart Economy, Accountability, and Well-Being: Evidence from MSMEs Income Performance……115-123
- **Muhammad Ridhwansyah Pasolo, Fahrudin Pasolo**
  Is Tax the Same as Zakat? A Netnographic Study of Public Perceptions on TikTok……124-140
- **Armizha Rahmatika, Lina Nasehatun Nafidah**
  Sharia Enterprise Based Control Management and Cultural Control in an Islamic Boarding School……141-153
- **Dwiyanjana Santyo Nugroho, Tri Susilo Wahyu Aji**
  Bank Efficiency and Risk-Taking: The Role of Revenue Differentiation……154-166
- **Apelina Teresia, Shandy Jannifer Matitaputty**
  Restaurant Taxation and Sustainable Economic Growth..... 167-180
- **Nurisnaini Yasifa, Saipul Arni Muhsyaf**
  Government Accounting Standards Compliance on Financial Reporting Quality in Regional Public Service Agencies..... 181-189
- **Elok Faiqoh Himmah, Albi Nugraha, Anike Putri, Annisa Nadiyah Rahmani**
  Detecting of Fraudelent Financial Report: Perspective F Score Modeling……190-209
- **Muhammad Rizqi Agustino, Sulistiyo Nurul Cahyanto**
  Sociopreneurship and the Business Model Canvas in Community Based Agrosilvopastoral Enterprises……210-219

PREFACE
InFestasi
Vol. 21, No. 2, 2025

Dear Reader,

InFestasi is published periodically twice a year, namely in June and December. We thank God for publishing Infestation Journal Vol. 21 No. 1 (2025). We are pleased to present InFestasi Journal Volume 21, Issue 2 (2025), which features eight (8) selected articles addressing contemporary issues in accounting and business research.

The articles published in this issue are: Smart Economy, Accountability, and Well-Being: Evidence from MSMEs Income Performance; Is Tax the Same as Zakat? A Netnographic Study of Public Perceptions on TikTok; Sharia Enterprise Based Control Management and Cultural Control in an Islamic Boarding School; Bank Efficiency and Risk-Taking: The Role of Revenue Differentiation; Restaurant Taxation and Sustainable Economic Growth; Government Accounting Standards Compliance on Financial Reporting Quality in Regional Public Service Agencies; Detecting of Fraudulent Financial Report: Perspective F-Score Modeling; Sociopreneurship and the Business Model Canvas in Community-Based Agrosilvopastoral Enterprises. Collectively, these articles reflect diverse perspectives, methodological approaches, and sectoral contexts, contributing to the advancement of scholarly discourse in accounting, public sector governance, taxation, Islamic accounting, and sustainable business practices.

The Editorial Board would like to express its sincere appreciation to the reviewers for their rigorous evaluations and constructive feedback, which are essential in maintaining the scientific quality and credibility of the journal. We also thank the authors for their valuable contributions and commitment throughout the revision process.

We are also pleased to announce that InFestasi Journal is accredited at SINTA 2, as stipulated in the Decree of the Director General of Research and Development, Ministry of Higher Education, Science, and Technology of Indonesia No. 295/C/C3/KPT/2026, concerning the Reaccreditation Ranking of Scientific Journals for Period 2 of 2025. This accreditation status applies to Volume 21, Issue 1 (2025) and Volume 21, Issue 2 (2025).

Bangkalan, December 2025

Editorial Board
InFestasi Journal