

JOURNAL OF AUDITING, FINANCE, AND FORENSIC ACCOUNTING

**ISSN 2339-2886
E-ISSN: 2461-0607**

Published by
Master of Accounting - University of Trunojoyo Madura
In collaboration with
ACFE Indonesia Chapter

Editor-in-Chief
Nur Hayati

Editors on Board
Rita Yuliana
Pujiono
Ayu Aryista Dewi
Ihsan Nasihin
Imam Agus Faisol
Atik Emilia Sula
Hanif Yusuf Seputro
Tito I.M. Rahman Hakim

Editorial Office

JOURNAL OF AUDITING, FINANCE AND FORENSIC ACCOUNTING
Master of Accounting
Faculty of Economics and Business University of Trunojoyo Madura
Jl. Raya Kamal PO BOX 2 Kamal, Bangkalan, Madura
East Java, Indonesia
Phone +6231 3013483
Email: jaffa@trunojoyo.ac.id

**This journal publication can be viewed in
<https://journal.trunojoyo.ac.id/jaffa/>**

JOURNAL OF AUDITING, FINANCE, AND FORENSIC ACCOUNTING

ISSN 2339-2886

E-ISSN: 2461-0607

Vol. 9, No. 1 April 2021

Table of Content

- **Putri Retno Asri; Erfan Muhammad**
The Effect of The Existence of Internal Audit Function and Internal Audit Disclosure 1-10
- **Angela Angela; Dyna Rachmawati**
The Determinant of Internet Financial Reporting: Evidence From Asean Stock Exchange 11-21
- **Aree Saeed Mustafa**
Control-Ownership Wedge and Industry Specialist Auditor 22-33
- **Nurul Fauziah, Novi Darmayanti**
The Influence of Audit Costs, Audit Engagement and Audit Rotation on Audit Quality 34-43
- **Rohmad Fuad Armansyah**
Over Confidence, Mental Accounting, and Loss Aversion In Investment Decision 44-53

Online version at
<https://journal.trunojoyo.ac.id/jaffa/>