

Journal of Auditing, Finance, and Forensic Accounting

ISSN 2339-2886

E-ISSN: 2461-0607

Published by

Master of Accounting – Universitas Trunojoyo Madura
In collaboration with
ACFE Indonesia Chapter

Editor-in-Chief

Nur Hayati

Editors on Board

Nurul Herawati
Pujiono
Barbara Gunawan
Shanti
Ayu Aryista Dewi
Ihsan Nasihin
Siti Musyarofah
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. 13, No. 1 April 2025

Table of Content

- Hangtyas Nanung Junior, Dhyah Setyorini Audit Quality Determinant: Adverse Impact of Audit Delay	1-22
- Anisyah Eka Mandiri, Sriwidharmanely Overconfidence and Students' Investment Decision: The Moderating Role of Financial Literacy	23-39
- Ika Oktaviana Dewi, Imam Wahyudi The Evolution of Ponzi Schemes: From Traditional Frauds to Digital Money Games	41-66
- Sarastanto Aulia Heru Pramono, Mukhlas Adi Putra Financial Statement Fraud Perspective of Fraud Diamond Theory: Empirical Study on Consumer Cyclical Sector Companies in Indonesia	67-90
- Murdiyati Dewi, Azizah Kamiliya IFRS Sustainability Standards Implementation Readiness: Does Board of Directors Matters?	91-109
- Author Index	111
- Acknowledgment	112-113

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