

E-JURNAL EKONOMI DAN BISNIS
UNIVERSITAS UDAYANA



Volume 14 Nomor 10
Oktober 2025

Tim Editor

Editor-In-Chief

I Gst Ayu Eka Damayanthi, Udayana University, Bali-Indonesia

Managing Editor

Ni Nyoman Triaryati, Udayana University, Bali, Indonesia

Ni Ketut Budiningsih, Udayana University, Bali, Indonesia

Editorial Board

Norzaidi Haji Mohn Daud, MARA University of Technology Malaysia, Kuala Lumpur, Malaysia

Nurul Asyikeen Binti Abdul Jabar, Management and Science University, Shah Alam, Malaysia

Indra Wijaya Kusuma, Gajah Mada University, Yogyakarta, Indonesia

Made Sudarma, Brawijaya University, Malang, Indonesia

Yuliansyah, Lampung University, Bandar Lampung, Indonesia

Dodik Ariyanto, Udayana University, Bali, Indonesia

Agoes Ganesha Rahyuda, Udayana University, Bali, Indonesia

Dewa Gede Wirama, Udayana University, Bali, Indonesia

Ayu Aryista Dewi, Udayana University, Bali, Indonesia

Ni Putu Santi Suryanthini, Udayana University, Bali, Indonesia

I Gst. Bgs. Wiksuana, Udayana University, Bali, Indonesia

Ni Nyoman Yuliarmi, Udayana University, Bali, Indonesia

Wiwin Setyari, Udayana University, Bali, Indonesia

E-Jurnal Ekonomi dan Bisnis Universitas Udayana (EEB) [[e-ISSN 2337-3067](#)] is an electronic scientific journal that publishes the results of economic and business studies. EEB is published periodically every month with an online format. EEB Editor receives written results of studies in the fields of economics, management, and accounting, both empirical and theoretical studies which are analyzed qualitatively and quantitatively and have never and will not be published in other media. The incoming script will be evaluated and edited for uniformity of formats, terms and other procedures according to the style of the environment that applies to the E-Jurnal Ekonomi dan Bisnis Universitas Udayana

EEB Indexed by:



Vol. 14 No. 10 Oktober Tahun 2025

Published: 2025-10-31

Articles

***Financial Statement Fraud* dalam Perspektif *Fraud Hexagon* pada Perusahaan Sektor Transportasi dan Logistik BEI**

Putu Melia Utami Putri, Ni Made Dwi Ratnadi, I Ketut Suryanawa, Ni Ketut Rasmini 1399-1413

***Nighttime Light* sebagai Proksi Indeks Pembangunan Manusia Indonesia Tahun 2022**

Maulana Faris, Ilmiawan Auwalin 1414-1423

Pengaruh *Leverage* terhadap Risiko *Financial Distress*: Pendekatan ALTMAN, OHLSON dan ZMIJEWSKI

Gun Gun Budiarsyah 1424-1433

Does Dividen Policy Mediate the Effect of Financial Performance and Capital Structure on Firm Value?

Reza Septiana Wibowo, Tarsisius Renald Suganda, Daniel Sugama Stephanus 1434-1447

Pengaruh Pengelolaan Keuangan, Gaya Hidup, dan Media Sosial terhadap Keputusan Penggunaan *Paylater* pada Generasi *Sandwich*

Anak Agung Ngurah Agung Adi Rama Putra Dalem, Nurabiah 1448-1460

The Influence of Social Media on Gen Z Investment Desicion in Application-Based Capital Markets

Elok Maziyah 1461-1474

Pengaruh Sektor Basis Non Pariwisata, Pendidikan dan UMK terhadap Penyerapan Tenaga Kerja di Provinsi Bali

Seli Indah Dela Puspitasari, I Wayan Priyana Agus Sudharma 1475-1492

***Green Accounting*, Komisaris Independen, *Media Exposure* dan Pengungkapan Laporan Keberlanjutan**

Ni Luh Ayu Anggreni, Eka Ardhani Sisdyani 1493-1503

Exploring How Live Streaming Shapes Male Consumers' Perceptions of Ratings and Reviews

Eugenius Besli, Valentin R. G. Bella Adur, Yesita M. V. Mada Hekopung 1504-1514

Uncovering the Potential of Underdeveloped Regions Study Case: Bule Regency

Ni Putu Rekha Puspita 1515-1526

***Ease of Doing Business* dan Instrumen Moneter sebagai Determinan FDI di ASEAN-5 dan Asia Timur**

Firyal Hilmi Maghfiroh Ilahi, Vidya Purnamasari 1527-1540

The Effect of Dividend Policy and Leverage on Firm Value: The Moderate Role of Audit Quality

Ayudya Arifatur Niza, Lu'lu' Nafiati

1541-1552