

PREFACE

Welcome to the latest edition of Accrual Journal. In this edition, we present five insightful articles that explore various important aspects of accounting and finance.

The first article, “ Pengaruh Non-Performing Loan (NPL) dan Loan to Deposit Ratio (LDR) Terhadap Profitabilitas (Return on Asset) pada Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia (BEI) Periode 2019-2023”, examines the impact of Non-Performing Loan (NPL) and the Loan to Deposit Ratio (LDR) on the profitability of banking companies listed on the Indonesia Stock Exchange.

Second article, “Pengaruh Tekanan Anggaran Waktu Terhadap Kualitas Audit di KAP Roebiandini dan Rekan Bandung”, discusses how time budget pressure affects audit quality at The Roebiandini & Partners Public Accounting Firm in Bandung.

The third article, “Pengaruh Sistem Informasi Akuntansi Penerimaan Kas Terhadap Pengendalian Internal pada PT Bridge Marketing Indonesia”, focuses on the role of the cash receipt accounting information system in enhancing internal control at PT Bridge Marketing Indonesia.

The Fourth article, “Analisis Rasio Keuangan untuk Menilai Kinerja Keuangan dengan Menggunakan Rasio Likuiditas dan Profitabilitas pada PT Gudang Garam Tbk Periode 2018-2023, offers a comprehensive financial ratio analysis to assess the financial performance at PT Gudang Garam Tbk.

Lastly, “Pengaruh Biaya Bahan Baku dan Biaya Tenaga Kerja Langsung Terhadap Penjualan pada PT Nippon Indosari Corpindo Tbk Tahun 2018-2023”, explores the effect of raw material costs and direct labor costs on sales performance at PT Nippon Indosari Corpindo.

We hope these articles provide valuable insights for academics, practitioners, and students alike, as they delve into the current issues and developments in the fields of accounting and finance. We appreciate the contributions all of the authors and reviewers who have made this edition possible.

Happy Reading!

Editor-in-Chief

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