



IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK



Book Of **ABSTRACTS**



**“Hen Tecahi Yo Onomi Indonesia (Satu Hati Membangun Indonesia)”
: Peran dan Tantangan Akuntan Pendidik
Untuk Mendorong Praktek Good Governance
dan Pencegahan Fraud di Era Revolusi Industri 4.0**

Diselenggarakan Oleh :
Ikatan Akuntan Indonesia Kompartemen Akuntan Pendidik
Bekerjasama dengan
Fakultas Ekonomi dan Bisnis Universitas Cenderawasih
Jayapura, 10 - 12 September 2019





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Tim Penyusun :

Sie Sekretariat Panlok SNA XXII Papua

Sie Acara Panlok SNA XXII Papua

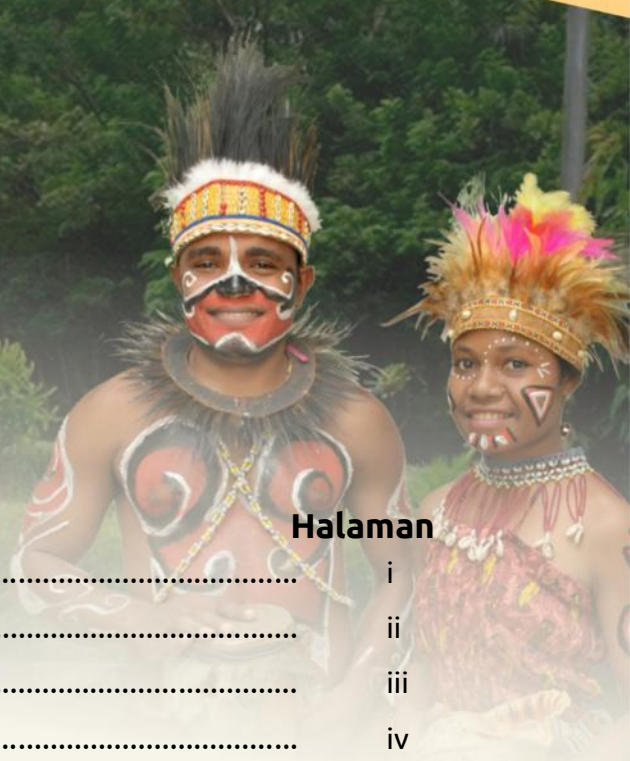
Desain Cover & Lay Out :

Dinar Robusta



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SAMBUTAN KETUA PANITIA SIMPOSIUM NASIONAL AKUNTANSI XXII PAPUA

Puji syukur patut dipanjatkan kepada Tuhan Yang Maha Kuasa karena Berkat dan Karunia-Nya, kegiatan Simposium Nasional Akuntansi (SNA) yang XXII di tahun 2019 di Universitas Cenderawasih (Uncen) Kota Jayapura dapat terlaksana. Selamat datang kami haturkan pada Bpk/Ibu Peserta SNA XXII di Bumi Cenderawasih tanah yang penuh harapan. Kegiatan SNA merupakan salah satu wadah yang bertujuan untuk menjadi sarana yang menarik bagi peneliti akuntansi untuk mengenal lebih jauh tuan rumah universitas serta mengenal keragaman budaya, dan keindahan alam di seluruh tanah air khususnya di tahun ini di ujung timur Indonesia yaitu Tanah Papua.

Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Cenderawasih berkesempatan untuk menjadi tuan rumah dari pelaksanaan kegiatan Simposium Nasional Akuntansi XXII di tahun 2019 ini. Simposium Nasional Akuntansi merupakan wujud dari program kerja Ikatan Akuntan Indonesia, khususnya Kompartemen Akuntan Pendidik dalam mendorong peningkatan kualitas pendidikan akuntansi di Indonesia.

Pada kesempatan ini juga, Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Cenderawasih bersinergi dengan Perguruan Tinggi Swasta di Papua, seperti Universitas Ottow Geisler, dan Universitas Yapis Papua. Kegiatan SNA XXII ini diharapkan membawa pengaruh penting bagi dunia akademisi akuntansi di Papua, masyarakat Papua, pebisnis, dan pemerintah provinsi, kota dan kabupaten. Paling tidak, simposium ini dapat memberi kesempatan bagi masyarakat Papua khususnya dan masyarakat Indonesia pada umumnya untuk menunjukkan kepedulian terhadap dunia penelitian akuntansi. Hal ini sesuai dengan tema yang diangkat dalam kegiatan SNA XXII, yaitu: **"Hen Tecahi Yo Onomi Indonesia (Satu Hati Membangun Indonesia) : Peran dan Tantangan Akuntan Pendidik Untuk Mendorong Praktek *Good Governance* dan Pencegahan *Fraud* di Era Revolusi Industri 4.0"**

Tema tersebut didasarkan pada perkembangan teknologi yang sangat pesat pada saat ini sehingga menuntut pengelolaan sumber daya yang semakin baik dan akuntan merupakan profesi yang berperan strategis dalam pengelolaan sektor publik dan sektor bisnis. Agar akuntan profesional terus mampu berkontribusi dalam membangun negeri, maka akuntan Indonesia perlu terus menerus memperkaya diri dengan pengetahuan dan keahlian.

Akhir kata, semoga kegiatan SNA XXII Tahun 2019 ini dapat terlaksana dengan baik dan dapat dimanfaatkan dengan sebaik-baiknya oleh semua pihak dalam mendukung dunia penelitian Akuntansi sebagai salah satu unsur peningkatan mutu pendidikan akuntansi sehingga dapat mendukung manajemen organisasi pemerintah maupun swasta dalam rangka mewujudkan tata kelola organisasi yang baik (*good governance*) yang mengarah pada tercapainya birokrasi yang bersih (*clean government*). Pada kesempatan ini selaku Ketua Panitia, Saya menyampaikan penghargaan setinggi tingginya kepada Ketua DPN IAI, Ketua IAI KAPD, Pemerintah Provinsi Papua, Kota Jayapura, Rektor Universitas Cenderawasih, dan Dekan Fakultas Ekonomi dan Bisnis yang telah membantu dan memberi dukungan penuh terlaksananya kegiatan SNA XXII di Kota Jayapura. Mohon maaf apabila dalam pelaksanaan kegiatan ini masih ada pelayanan kami yang kurang memuaskan.

"Selamat mengikuti kegiatan Simposium Nasional Akuntansi ke XXII dan menikmati indahnya Bumi Cenderawasih Tanah Papua"

Terima kasih.

Jayapura, September 2019

Dr. Otniel Safkaur, SE., M.Si
Ketua Panitia



SAMBUTAN DPN IAI

Assalamu alaikum wr. wb.

Ikatan Akuntan Indonesia (IAI) kembali menggelar Simposium Nasional Akuntansi (SNA) untuk yang ke-22 kalinya, bertempat di Universitas Cenderawasih, Papua. Merupakan kebanggaan tersendiri bagi IAI untuk dapat menyelenggarakan acara bergengsi ini secara rutin, sejak diselenggarakan pertama kali di Yogyakarta pada tahun 1997. Kegiatan SNA ini merupakan bagian dari upaya IAI sebagai organisasi profesi akuntan, dalam meningkatkan mutu pendidikan akuntansi Indonesia, sesuai dengan tujuan yang telah ditetapkan *founding fathers* IAI.

SNA ke-22 dilaksanakan dengan tema *Hen Tecahi Yo Onomi Indonesia*, yang dalam Bahasa Indonesia berarti **Satu Hati Membangun Indonesia**. Subtema yang akan banyak dibahas dalam SNA ini adalah terkait *Peran dan Tantangan Akuntan Pendidik untuk Mendorong Praktik Good Governance dan Pencegahan Fraud di Era Revolusi Industri 4.0*. Tema dan subtema ini menunjukkan aspek yang sangat krusial di dalam proses negara ini menuju cita-cita para pendirinya, menjadi negara maju di era 100 tahun kemerdekaan, atau sering disebut momentum Indonesia Emas 2045.

Telah kita pahami bersama, pencapaian teknologi dan revolusi sosial maupun budaya yang terjadi dalam Revolusi Industri 4.0 menjadi pemicu terjadinya transformasi yang mengubah berbagai realita yang ada. Cara kerja, metode pembelajaran, model bisnis, hingga sudut pandang tentang nilai-nilai perekonomian akan berubah mengikuti disrupsi bisnis dan *platform* digital ekonomi. Generasi hari ini akan menghadapi tantangan dekade mendatang yang tidak dibangun berdasarkan *platform* yang biasa dikenal. Dunia bertransformasi signifikan dengan kecepatan yang tidak bisa diprediksi. Transformasi yang seringkali melahirkan *platform* baru yang revolusioner dan tidak jarang sulit dimengerti.

Hari ini, *volatility, uncertainty, complexity, ambiguity* (VUCA) telah menjadi latar baru dimana semua aspek, mulai dari perekonomian, model bisnis, *governance* sektor privat dan sektor publik, hingga manajemen risiko, diperhitungkan berdasarkan aspek itu. Risiko telah bergeser dan membutuhkan penanganan dengan model dan cara baru, tidak hanya terkait *cyber risk* yang dipengaruhi perkembangan teknologi, namun lebih luas risiko yang dipengaruhi dan berasal dari dinamika VUCA. Manajemen risiko membutuhkan pendekatan baru yang lebih *advance*, dan menuntut entitas mengembangkan strategi yang lebih adaptif dan *resilience*.

Enam formula yang biasanya cukup untuk membangun strategi bisnis adalah; terdapatnya fakta dan informasi yang memadai, mengembangkan pernyataan visi, mengembangkan pernyataan misi, identifikasi tujuan strategis, perencanaan taktis, dan performa manajemen. Di era digital ekonomi, enam formula itu mungkin tidak lagi cukup. Entitas di semua sektor dituntut untuk semakin adaptif dan fleksibel dan memasukkan VUCA sebagai latar ketika membangun strategi yang *resilience*. Jangan sampai permasalahan di abad ke-21 diselesaikan dengan metode dan *governance* dari abad ke-19. Walaupun sebagian prinsip *governance* yang *everlasting* dalam praktiknya masih bisa relevan dengan segala

permasalahan di era digital ekonomi. Akuntan pendidik melalui riset dan kajian-kajiannya harus menjadi *leader* dalam menemukan jawaban atas tantangan ini.

Pengalaman mengajarkan, selalu ada sisi positif dan negatif dalam pemanfaatan teknologi. Selain memberikan kemudahan dalam berbagai aspek, teknologi juga bisa disuboptimalkan karena ada efek-efek yang ditimbulkan. Penting untuk memastikan *governance* bisa diterapkan di tengah era teknologi yang berkembang sedemikian pesat.

Dalam hal informasi misalnya, dengan semakin majunya teknologi informasi, diseminasi informasi yang keluar akan semakin terwadahi, sekaligus *traceable* (dapat dilacak). Harus ada mekanisme *governance* yang diatur di sistem TI agar semuanya bisa dipertanggungjawabkan. Informasi yang menyebar di sosial media misalnya, belum tentu merefleksikan kebenaran.

Yang tidak kalah penting dalam persiapan menuju era *digital economy* adalah, masyarakat harus dididik bahwa ada tanggungjawab moral etika, tanggungjawab moral dan integritas yang harus dipegang teguh sebelum mereka terlibat di dalamnya. Karena itu, dalam sebuah sistem dan teknologi, juga harus dijelaskan mekanisme transparansinya.

Biar bagaimanapun, *governance* dimulai dari integritas. *Governance* hanya bisa dicapai setelah ada praktik *individual behavior*, *ethical behavior*, serta *professional behavior* dari para pemangku kepentingan. Integritas pelaku merupakan aspek paling penting dalam rangka mencapai *governance* di era *digital economy*. Ini adalah *starting point* atau titik tolak dari semuanya. Karena itu, penting untuk mempersiapkan faktor manusianya terlebih dahulu, agar perubahan drastis di era *digital economy* itu tidak membawa dampak negatif.

Upaya menanamkan pentingnya integritas itu harus dimulai dari tingkat dasar. Sejak awal harus sudah dipastikan integritas tersebut menjadi faktor utama, di atas kompetensi dan kapabilitas. Jadi tidak hanya menata kompetensi, tapi bagaimana *behavior building* masyarakat dipastikan sebelum mereka melangkah lebih jauh. Dalam aspek ini, akuntan pendidik juga memiliki peran krusial untuk menanamkan spirit kepada generasi muda akuntan Indonesia.

Era digital nantinya tidak akan bisa dikontrol dengan pola konvensional saat ini. Jadi integritaslah yang nanti akan mengontrol semuanya. Dengan kemajuan TI, dan semakin banyaknya orang terlibat disitu, perlu ditanyakan kembali apakah mereka sudah melakukannya dengan penuh tanggungjawab. Pertanyaan lainnya, mampukah manusia memastikan sistem itu berintegritas ketika kontrol tidak ada lagi di tangan manusia. Jawabannya harus disusun mulai hari ini, sebelum *artificial intelligence* mengambil alih semua kewenangan manusia.

Sebagai bagian dari masyarakat profesi global, IAI telah menginisiasi respon preventif atas tuntutan global ini. Selain aspek teknologi, globalisasi, dan regulasi, IAI memperkuat inisiatif itu dengan memasukkan aspek SDM dan lingkungan profesi sebagai faktor makro yang berpengaruh secara substansial dalam konteks Indonesia. Atas kajian dari berbagai aspek itu, IAI melahirkan **Prakarsa 6.1: Menguasai Perubahan, Menyiapkan Masa Depan** yang telah disetujui Kongres XIII sebagai program strategis dan bentuk respon atas berbagai dinamika yang terjadi.

Prakarsa 6.1 terdiri dari enam langkah aksi dan 1 tujuan umum yang akan dijalankan DPN IAI periode 2018-2022 untuk memastikan profesi akuntan Indonesia bisa mengikuti arus global.

Enam Prakarsa itu adalah: Membekali akuntan dengan keahlian dan kompetensi multidisipliner, kemampuan *meta analytical*, dan *social skill*; Menyesuaikan kurikulum pendidikan akuntansi dan pendidikan profesi yang mengakomodir perkembangan teknologi dan disrupsi bisnis; IAI sebagai ujung tombak penyegaran kembali profesi akuntan sehingga mampu menguasai perubahan masif yang terjadi; Aktif mengampanyekan profesi akuntan sebagai *agent of trust* penjaga integritas laporan keuangan; IAI akan bekerja secara aktif bersama dengan pemangku kepentingan lainnya untuk mengukuhkan integritas dan etika profesi dalam praktik keprofesian akuntan di Indonesia; dan IAI akan mewujudkan perlindungan hukum profesi akuntan, pengguna jasa Akuntan Profesional, serta pengguna laporan keuangan.

Di sinilah peran krusial akuntan pendidik dalam menghadapi era digital 4.0. Kita harus bisa menyiapkan generasi mendatang yang mampu menjawab semua tantangan masa depan itu dengan tetap mengedepankan nilai-nilai yang telah dibangun profesi ini selama berpuluh tahun. SNA ini merupakan salah satu *tools* untuk melakukan itu.

SNA adalah kegiatan tahunan Kompartemen Akuntan Pendidik (KAPd) IAI dan merupakan pertemuan akbar akuntan di Indonesia. Pada kegiatan ini bertemu para peneliti, akademisi, praktisi dan juga mahasiswa akuntansi untuk saling bertukar pengetahuan, pengalaman, penelitian dan menjalin kerjasama. Kegiatan SNA semakin semarak dengan beragamnya acara dan kegiatan dalam rangka meningkatkan kualitas pendidikan akuntansi di Indonesia. SNA yang diselenggarakan secara bergiliran di berbagai kota di Indonesia, membuat para akademisi bisa mengunjungi kampus-kampus penyelenggara SNA di berbagai provinsi di Indonesia. Ini juga membuat kita mengenal dengan lebih baik lagi kebhinekaan yang mempersatukan rumah kita bersama, Negara Kesatuan Republik Indonesia.

Apresiasi dan penghargaan kepada KAPd IAI atas terselenggaranya acara bergengsi ini. Atas nama IAI, saya juga mengucapkan terimakasih dan penghargaan kepada Universitas Cenderawasih yang telah menjadi tuan rumah kegiatan ini. Terima kasih dan penghargaan juga saya sampaikan kepada semua pihak yang turut membantu sehingga acara ini dapat terlaksana dengan baik.

Selamat mengikuti SNA. Semoga Tuhan Yang Maha Kuasa merestui kita bersama.

Jakarta, September 2019

Prof. Mardiasmo, CA

Ketua DPN IAI



SAMBUTAN KETUA IAI-KAPd

Puji syukur yang tak terhingga kita panjatkan ke hadirat Allah SWT, berkat rahmat dan kasih sayangNya, Ikatan Akuntan Indonesia Kompartemen Akuntan Pendidik (IAIKAPd) bekerjasama dengan Universitas Cendrawasih (UnCen) Papua dapat menyelenggarakan Simposium Nasional Akuntansi pada tahun 2019 yang ke XXII pada tanggal 10-12 September 2019. Pada tahun 2019 ini, SNA XXII mengambil tema : "Hen Tecahi Yo Onomi Indonesia (Satu Hati Membangun Indonesia)" - Peran dan Tantangan Akuntan Pendidik Untuk Mendorong Praktek Good Governance dan Pencegahan Fraud di Era Revolusi Industri 4.0.

Pada era Revolusi Industri 4.0 para Akuntan harus mulai membuat beberapa perubahan agar dapat menjawab tantangan di era Revolusi Industri 4.0. Sebagai Akuntan pendidik, kita juga di hadapkan pada tantangan untuk membuat kurikulum yang dapat mencetak para Akuntan yang dapat berkiprah di era Revolusi Industri 4.0. Good Governance memiliki hubungan yang sangat erat dengan Revolusi Industri 4.0. Pemerintah telah mengesahkan peraturan maupun perundangan dalam bidang sistem informasi untuk mewujudkan e-government. Pemerintah telah menuangkan Good Governance dalam pengelolaannya, agar tercipta pemerintahan yang efektif dan efisien. Pemanfaatan teknologi informasi (e-government) diyakini akan dapat meningkatkan Good Governance.

Di era revolusi industri 4.0, aktivitas-aktivitas rutin perusahaan sudah dapat digantikan oleh tekhnologi. Namun, hal-hal yang berkaitan dengan pembentukan karakter tidak dapat dilakukan oleh tekhnologi. Sebagai contoh membangun teamwork yang solid, kejujuran, kedisiplinan dan hal-hal lain yang berkaitan dengan karakter yang tidak dapat digantikan oleh tekhnologi. Kompetensi saja tidak cukup dalam menghadapi era Revolusi Industri 4.0 tetapi harus mengutamakan kolaborasi dan sinergi.

Terima kasih kepada Universitas Cendrawasih dan seluruh Perguruan Tinggi di Propinsi Papua yang telah bekerja keras agar penyelenggaraan Simposium Nasional Akuntansi XXII ini menjadi sukses. Terima kasih kepada kepada Pemerintah Provinsi Papua dan Pemerintah kota Jayapura atas kontribusi dan perkenanannya menerima delegasi SNA untuk melakukan simposium di Papua. Terima kasih kepada seluruh Bapak dan Ibu Reviewer, pemakalah, peserta yang telah dapat berkontribusi untuk suksesnya penyelenggaraan SNA XXII Papua 2019.

Semoga Allah SWT memberikan keberkahan pada kita semua. Aamiin Ya Robbal Alamin.

Surabaya, September 2019
Ketua IAIKAPd

Prof.Dr. Dian Agustia,SE.,M.Si,Ak,CA.



SAMBUTAN REKTOR UNIVERSITAS CENDERAWASIH

Dengan diiringi puji dan syukur kehadirat Tuhan Yang Maha Esa, saya menyambut baik berkenaan dengan pelaksanaan Simposium Nasional Akuntansi tahun 2019 di Universitas Cenderawasih (Uncen) Kota Jayapura. Kegiatan ini sungguh merupakan prestasi sendiri bagi kami, karena telah diberikan kepercayaan yang sungguh luar biasa untuk menjadi tuan rumah.

Simposium Nasional Akuntansi XXII tahun 2019 yang diselenggarakan di Uncen memberikan manfaat yang sangat besar bagi institusi kami untuk mensosialisasikan peran dan tantangan Akuntan di era revolusi industri 4.0 saat ini dan juga sebagai salah satu wadah untuk melaksanakan tri dharma perguruan tinggi dalam membantu para akuntan untuk turut mendukung terciptanya praktek *Good Governance* dan Pencegahan *Fraud* di mana pun mereka berkarya. Selain itu dengan adanya kegiatan ini maka, Uncen juga secara langsung turut serta mempromosikan potensi-potensi budaya, alam, dan keramahan masyarakat Papua di dalam melaksanakan *event* Nasional.

Revolusi Industri 4.0 tidak hanya melahirkan peluang dan manfaat besar bagi publik dan kepentingan organisasi. Namun juga berimplikasi pada risiko kesinambungan dan kredibilitas organisasi. Maka akuntan memiliki peran yang penting dalam mengawal organisasi di era revolusi industri 4.0, antara lain sebagai penasihat pengambilan keputusan, dan sebagai pengguna sistem digital, akuntan bertindak sebagai pengendali aplikasi, perangkat lunak, hingga pengawal proses dan *users*, selain itu juga, sebagai auditor, akuntan bertanggungjawab dalam audit pelaporan keuangan yang lebih baik dan cepat.

Ucapan terima kasih kami sampaikan kepada semua pihak yang telah mempersiapkan kegiatan ini, baik panitia lokal maupun panitia pusat, yang telah berkerja keras untuk mewujudkan dan mensukseskan simposium ini. Selain itu juga penghargaan dan terima kasih kepada para *stakeholders* dari Pemerintah Daerah dan Swasta yang ikut mendukung kegiatan SNA XXII. Permohonan maaf secara tulus kami sampaikan atas hal-hal yang kurang memuaskan terkait dengan penyelenggaraan kegiatan dan pelayanan yang kami berikan.

Demikian sambutan dari saya, disertai harapan semoga Pertemuan ini dapat menjadi pengalaman yang berharga, dan bahkan menjadi wahana pemersatu serta pendorong semangat dan motivasi bagi para peserta dan pematery di bidang Akuntansi di seluruh Indonesia, dalam mendharmabhaktikan karya pengabdianya demi pengelolaan keuangan di era revolusi industri 4.0 yang lebih baik.

Foi ... Ndormom ... Kinaonak ... Yum Yepmum ... Wa... wa ... wa ... !!!

Jayapura, 10 September 2019

Dr.Ir.Apolo Sapanfo,ST,.MT
Rektor



SAMBUTAN DEKAN FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS CENDERAWASIH

Syukur kepada Tuhan yang Maha Kuasa karena perkenanan-Nya lah maka Fakultas Ekonomi dan Bisnis Universitas Cenderawasih mendapatkan kesempatan untuk menjadi tuan rumah dari pelaksanaan kegiatan Simposium Nasional Akuntansi XXII di tahun 2019 ini. Selamat datang untuk para peserta dan pemateri yang akan saling menyampaikan fakta, gagasan dan ide serta berdiskusi dalam mengembangkan dunia riset akuntansi.

Tema yang diusung dalam SNA XXII tahun 2019 yaitu **"Hen Tecahi Yo Onomi Indonesia (Satu Hati Membangun Indonesia): Peran dan Tantangan Akuntan Pendidik Untuk Mendorong Praktek *Good Governance* dan Pencegahan *Fraud* di Era Revolusi Industri 4.0"**. Tema ini menunjukkan komitmen para akademisi akuntansi di Indonesia yang juga turut menggandeng kampus di timur Indonesia untuk tetap berkarya secara bersama-sama dan sehati untuk memberikan kontribusi Indonesia melalui hasil penelitian yang bermanfaat bagi semua *stakeholders*.

Hasil dari simposium ini diharapkan akan melahirkan sejumlah solusi alternatif untuk semakin mendekatkan pandangan teori dan hasil riset di dunia ilmiah dengan realitas praktik dalam sektor bisnis dan sektor publik. Hasil akhir dari simposium ini juga diharapkan akan menghasilkan rekomendasi tindakan bagi para pebisnis dan pemerintah untuk meningkatkan kualitas praktik akuntansi di Indonesia dalam menyambut era revolusi industri 4.0

Terimakasih kami sampaikan kepada panitia yang telah bekerja keras untuk kelancaran pelaksanaan kegiatan ini. Terimakasih kepada semua peserta dan pemateri yang telah menghadiri dan menyukseskan pelaksanaan SNA XXII. Selain itu juga kami sangat berterima kasih kepada semua pihak yang telah mendukung kegiatan ini sehingga dapat dilaksanakan dengan baik. Semoga jalinan kerja sama ini akan tetap terjaga untuk kemajuan Pendidikan di Tanah Papua ke depan.

Foi ... Ndormom ... Kinaonak ... Yum Yepmum ... Wa... wa ... wa ... !!!

Jayapura, 13 Agustus
2019

Dr. Mesak Iek, SE., M.Si
Dekan



NARA SUMBER

Prof. Moermahadi Soerja Djanegara	Ketua BPK RI
Prof. M. Nasir, Ph.D	Menteri Riset, Teknologi dan Pendidikan Tinggi
T.E.A. Hery Dosinaen, S. IP., M.KP., M. Si.	Sekretaris Daerah Provinsi Papua
<i>*dalam konfirmasi</i>	PT. Freeport Indonesia
Prof. Dr. Abdul Halim, MBA., Ak., CA.	Universitas Gadjah Mada
Prof. Hasan Fauzi, Ph.D., CA., CSRS	Universitas Sebelas Maret
Prof. Iwan Triuwono, Ph.D	Universitas Brawijaya
Dr. Dini Rosdini, SE., M.Ak., CA	Universitas Padjajaran
Dr. Dyah Setyaningrum, SE., MSM., CA., CPMA	Universitas Indonesia
Eko Suwardi, SE., M.Sc., M.Com., Ph.D., Ak., CA	Universitas Gadjah Mada
Dr. Fitriany, SE., M.Si., Ak., CA	Universitas Indonesia
Dr. Harnovinsah, Ak., M. Si., CA.	Universitas Mercu Buana
Dr. Noerlaili Suwarno, SE., Ak., MBA., CA	Universitas Airlangga
Dr. Oyong Lisa	Universitas Gajayana Malang
Sony Warsono, MAFIS., Ak., CA., Ph.D	Universitas Gadjah Mada
Dr. Sururi, MBA., Ak., CA.	Akademi Akuntansi YKPN Yogyakarta
Dr. Syafruddin Ginting Sugihen, SE, MAFIS, Ak, CPA	Universitas Sumatera Utara
Dr. Umi Muawanah, SE., M. Si.Ak.	Universitas Gajayana Malang
Syaiful Ali, MIS., Ph.D., Ak., CA.	Universitas Gadjah Mada
Isnaeni Achdiat, SE., M. Ak., CA., CISA., CISM., CGIT	Partner – Advisory Services PT. Ernst and Young Indonesia

SNAXXII
PAPUA2019

**SUSUNAN KEPANITIAAN PANITIAAN SIMPOSIUM NASIONAL AKUNTANSI (SNA) XXII
UNIVERSITAS CENDERAWASIH (UNCEN)
TAHUN 2019**

PANITIA PUSAT

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SUSUNAN ACARA

Selasa, 10 September 2019		
Waktu	Kegiatan	Tempat
07.30 – 09.00	Registrasi dan <i>welcome drink</i>	Ged. Dekanat FEB
09.00 – 10.00	<i>Parallel Session I</i>	R. A2.3 s,d R. A1. 14
10.30 – 12.00	<i>Parallel Session II</i>	R. A2.3 s,d R. A1. 14
10.30 – 12.00	<i>Poster Session I</i>	R. A2.1 & R.A2.2
12.00 – 13.00	ISHOMA	Gedung A dan D
13.00 – 14.00	Menuju Gedung Tempat Pembukaan Acara	
14.00 – 15.00	<p>PEMBUKAAN</p> <ol style="list-style-type: none"> 1. Tarian Pembuka 2. Menyanyikan Lagu Indonesia Raya 3. Do'a <p>Sambutan:</p> <ol style="list-style-type: none"> 1. Ketua Panitia SNA XXII Papua, Dr. Otniel Safkaur 2. Rektor Universitas Cenderawasih, Dr. Ir. Apolo Safanpo, MT. 3. Ketua KAPd IAI, Prof. Dian Agustia 4. Ketua Dewan Pengurus Nasional IAI, Prof. Mardiasmo 	Auditorium Uncen
15.00 – 16.45	<p>Keynote Speech</p> <ol style="list-style-type: none"> 1. Ketua BPK RI, Prof. Moermahadi Soerja Djanegara (Sekaligus Membuka SNA XXII Papua) 2. Menteri Ristek dan Dikti, Prof. M. Nasir 	Auditorium Uncen
16.45 – 17.45	<p>Plenary Session</p> <ol style="list-style-type: none"> 1. Gubernur Papua 2. PT Freeport 	Auditorium Uncen
17.45 – 18.00	Penutup	Auditorium Uncen
18.00 – 19.00	Menuju Gedung Negara	Dok V, Jayapura
19.00 – 20.30	<i>Gala Dinner</i> di Gedung Negara Prov. Papua	
Rabu, 11 September 2019		
Waktu	Kegiatan	Tempat
07.30 – 08.00	Registrasi dan <i>coffee break</i>	Ged. FEB Uncen
08.00 – 09.30	<i>Parallel Session III</i>	R. A2.3 s,d R. A1. 14
09.30 – 09.45	<i>Coffee Break</i>	Ged. FEB Uncen
09.45 – 11.15	<i>Parallel Session IV</i>	R. A2.3 s,d R. A1. 14
09.45 – 11.15	<i>Poster Session II</i>	R. A2.1 & R.A2.2
09.45 – 11.15	<p>Kegiatan Pengabdian kepada Masyarakat untuk Guru SMA/SMK di Kota Jayapura</p> <ol style="list-style-type: none"> 1. Dr. Oyong Lisa 2. Dr. Umi Muawanah 	Gedung B FEB Uncen
11.15 – 12.45	<i>Parallel Session V</i>	R. A2.3 s,d R. A1. 14

11.15 – 12.45	<i>Poster Session III</i>	R. A2.1 & R.A2.2
12.45 – 13.45	ISHOMA	Gedung A dan D
13.45 – 16.15	Workshop: "Big Data dan Metode Pengajaran Berbasis IT" Isnaeni Achdiat, Managing Partner Ernst & Young Indonesia	Ruang Aula Gedung D FEB
16.15 – 16.30	<i>Coffee Break</i>	Ged. FEB Uncen
16.30 – 17.30	Forum Bidang Ilmu: <ol style="list-style-type: none"> 1. CSR, Governance dan Akuntansi Manajemen Prof. Hasan Fauzi 2. Akuntansi Keuangan Dini Rosdini 3. Akuntansi Perpajakan Eko Suwardi 4. Akuntansi Syariah Prof. Iwan Triyuwono 5. Auditing Fitriany 6. Sistem Informasi Sony Warsono 7. Akuntansi Sektor Publik Harnovinsah 	R. A2.6 s.d R.A1.13
16.30 – 17.30	Forum Program Studi: <ol style="list-style-type: none"> 1. Program Studi Vokasi Sururi 2. Program Studi S1 Dyah Setyaningrum 3. Program Studi S2 Prof. Abdul Halim 4. Program Studi S3 Noerlaili Suwarno 5. Program Studi PPAk Syafruddin Ginting 	R. A2.6 s.d R.A1.13
16.30 – 17.30	Rapat Pengurus KAPd IAI	Ruang Rapat Dekan Gedung D FEB
17.30 – 18.30	Penutupan Pengumuman Best Papers dan Best Posters SNA XXII Sambutan: <ol style="list-style-type: none"> 1. Dekan FEB Uncen 2. Sambutan Ketua KAPd IAI 3. Presentasi Tuan Rumah SNA XXIII Universitas Jambi 	Aula FEB Uncen
18.30 – 19.00	Menuju Rumah Jabatan Walikota Jayapura	
19.00 – 20.30	<i>Gala Dinner</i> di Rumah Jabatan Walikota Jayapura	Entrop, Jayapura
Kamis, 12 September 2019		
Waktu	Kegiatan	Tempat
07.30 - 08.00	Registrasi	
08.00 - 09.30	Wisata Jayapura	

*Dalam konfirmasi

**Ket. Ruang : R.A1 = Gedung A lt.1, R. A2 = Gedung A. lt.2

Poster Sesi I : 10.30-12. 00, Selasa 10 September 2019

SNA XXII PAPUA

Ruang A1

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PENILAI
ASPSIA-025	Ukuran Komisariss, Koneksi Politik Dewan Direksi Dan Koneksi Politik Dewan Komisariss Terhadap Audit Fee	Aji Priyambodo, Bandi	Universitas Sebelas Maret, Universitas Sebelas Maret	<p>Dr. Meinarni Asnawi, SE, M.Si Syaiful Ali, MIS., Ph.D., CA. Prof. Dr. Abdul Halim, MBA., Akt. Dr. Vera Diyanti Yudha Aryo Sudibyo, PhD Dr. Sekar Mayangsari, Ak., CA</p>
CG-021	Pengaruh Corporate Governance Terhadap Risk Disclosure Yang Dimoderasi Tingkat Sensitivitas Lingkungan	Vinola Herawaty, Dyah Eka Pratiwi Lestari	Fakultas Ekonomi dan Bisnis Universitas Trisakti, Fakultas Ekonomi dan Bisnis Universitas Trisakti	
PPJK-003	Analisis Faktor-Faktor yang Mempengaruhi Terjadinya Transfer Pricing (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2013-2016)	Ika Dwi Tri, Novita Indrawati, Lila Anggraini	Universitas Riau, Universitas Riau, Universitas Riau	
PPJK-011	Phenomenology Of Personal Taxpayer In Tax Amnesty	AHMAD RUDI YULIANTO	UNIVERSITAS ISLAM SULTAN AGUNG SEMARANG	
PPJK-012	Faktor-Faktor Yang Mempengaruhi Kepatuhan Wajib Pajak	Zulham Al Farizi, SE. M.Acc, Ajeng Okti Purwandari, S.Tr. Ak	Politeknik Negeri Pontianak, Politeknik Negeri Pontianak	
PPJK-017	Pengaruh Likuiditas, Leverage, Capital Intensity, Ukuran Perusahaan Dan Corporate Social Responsibility Terhadap Agresivitas Pajak	Siti Alfiah, Lili Safrida	Universitas Lambung Mangkurat, Universitas Lambung Mangkurat	
PPJK-018	Pengaruh Motivasi, Insentif, Kepemimpinan, Supervisi, Dan Lingkungan Kerja Terhadap Kinerja Pegawai Kantor Pelayanan Pajak Prtama Malang Selatan	Wafi Dhiyaulhasan Ali, Endang Mardiaty	Universitas Brawijaya, Universitas Brawijaya	
SIPE-011	Anteseden Audit Report Lag Pada Perusahaan Manufaktur Yang Terdaftar Pada Bursa Efek Indonesia	Arifuddin, Aini Indrijawati , Rahmawati HS	Fakultas Ekonomi dan Bisnis, Universitas Hasanuddin, Fakultas Ekonomi dan Bisnis, Universitas Hasanuddin, Fakultas Ekonomi dan Bisnis, Universitas Hasanuddin	
SIPE-036	Determinan Niat Untuk Social Commerce: Peran Getok Tular	Faishal Prahatma Ganinda, Agung Dwi Nugroho, Amir Hidayatulloh	UNIVERSITAS AHMAD DAHLAN, Universitas Ahmad Dahlan, Universitas Ahmad Dahlan	
SIPE-041	Faktor-Faktor Yang Mempengaruhi Penggunaan Informasi Akuntansi Pada Pelaku Ukm Boneka Di Kabupaten Karawang	Andi Abdul Qadir, Irianing SUparlinah, Rini Widianingsih	Universitas Jenderal Soedirman, Universitas Jenderal Soedirman, Universitas Jenderal Soedirman	
SIPE-044	IT Self Efficacy, IT Anxiety Dan Minat Menggunakan E-Money	Delina Suryani, Asep Kurniawan, Indah Umiyati	STIE Sutaatmadja, STIE Sutaatmadja, STIE Sutaatmadja	

Ruang A2

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PENILAI
ASPAK-001	Analisis Kinerja Keuangan Pemerintah Provinsi Bali Sebelum dan Setelah Otonomi	Ni Made Sri Wardani, Wiwi Idawati	STEI Jakarta, STEI Jakarta	Dr. Syaikhul Falah Dr. Icuk Rangga Bawono Dr. Wulan I R Sari Doddy Setiawan SE., M.Si, IMRI, Ph.D., Ak, CA
ASPAK-007	Analisis Kinerja Keuangan Badan Pendapatan Daerah Kota Bogor Berdasarkan Konsep Value For Money Atas Pendapatan Asli Daerah Tahun Anggaran 2013-2017	Ernadhi Sudarmanto, Ak., MM., M.Ak, Siti Maimunah, S.E., M.Si., Sinta Yolanda	Universitas Pakuan, Universitas Pakuan, Universitas Pakuan	
ASPAK-011	Pengaruh Pajak Daerah, Retribusi Daerah, dan Belanja Modal terhadap Pendapatan Asli Daerah (Studi Kasus pada Kabupaten/Kota Bengkulu Tahun 2013-2017)	Farah Nisa Ul Albab, Rizki Ramadhani	Universitas Gadjah Mada, Universitas Gadjah Mada	
ASPAK-026	Analisis atas Pengukuran Pendapatan Negara Sektor Panas Bumi Studi Kasus pada Satker PNBK Khusus BUN Pengelola Panas Bumi	Siswanto, Muhammad Anshar	Politeknik Keuangan Negara STAN, Politeknik Keuangan Negara STAN	
ASPAM-005	Moderasi Budaya Organisasi Pada Hubungan Antara Penekanan Anggaran Dan Informasi Asimetris Terhadap Kesenjangan Anggaran	Nina Yusnita Yamin, Yeyen Kristiana Damayanti	Fakultas Ekonomi Universitas Tadulako, Fakultas Ekonomi Universitas Tadulako	
ASPAM-006	Pengaruh Pemahaman Perangkat Desa, Komitmen Organisasi, dan Peran Perangkat Desa Terhadap Akuntabilitas Pengelolaan Keuangan Desa (Studi Pada Desa Se-Kecamatan Dolo, Kabupaten Sigi)	Firdawati Thaha, Nina Yusnita Yamin, Rahma Masdar	Universitas Tadulako, Universitas Tadulako, Universitas Tadulako	
ASPGG-003	Karakteristik Pemerintah Daerah, Opini Audit dan Kinerja Pemerintah Daerah	Zulham Al Farizi, SE. M.Acc, Suci Juniartika	Politeknik Negeri Pontianak, Politeknik Negeri Pontianak	
ASPGG-006	Evaluasi Penerapan Sistem Barang Milik Daerah Dengan Pendekatan Hot-Fit Framework	Editha Natalina Nababan , Dr.Meinarni Asnawi, SE., M.Si., CBV.,CMA, Anthonius H. Citra Wijaya. SE.,M.Sc.,Ak.,CA	Program Studi Magister Akuntansi Universitas Cenderawasih, Program Studi Magister Akuntansi Universitas Cenderawasih, Program Studi Magister Akuntansi Universitas Cenderawasih	
ASPGG-015	Model Pendektasian Kecurangan di Pemerintah Daerah	Naleni Indra	Universitas Sumatera Utara	
ASPGG-027	Pengaruh Penerapan Prinsip-Prinsip Good Governance Terhadap Kinerja Pemerintah Desa (Studi Empiris Pada Desa di Kabupaten Kepulauan Meranti)	Tusanti Igus Findayani, Yesi Mutia Basri, Arumega Zarefar	Universitas Riau, Universitas Riau, Universitas Riau	

**Poster Sesi II : 10.00 -11.30, Rabu 11 September 2019
SNA XXII PAPUA**

Ruang A1

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PENILAI
AKPM-056	Pengaruh Pengungkapan Relational Capital Pada Kinerja Keuangan Perusahaan (Studi Empiris Pada Perusahaan High-IC Intensive Industries Yang Terdaftar Di Bursa Efek Indonesia)	Sylvia Christina Daat	Universitas Cenderawasih	<p align="center">Dr. Zaenal Fanani, SE., MSA., Ak. Dr. I Putu Sugiarta, SE.,M.Si. Dr. Abdul Hamid Habbe Dr. Fitriany, SE, M.Si., Ak. Dr. Harnovinsah,Ak.,CA.,CIPSAS.,CMA.,CSRS Dr. Tettet Fitrianti, SE. MSi. Ak Dr. Junaidi, M.Si., Ak., CA., CSRS Dr. Sylvia Veronica Siregar</p>
AKPM-059	Pengaruh Pengungkapan Corporate Social Responsibility, Persistensi Laba, dan Ukuran Perusahaan terhadap Earning Response Coefficient	Vina Marinda Ranti, Adelia Shahtrida Mayangsari, Tania, Zaki Fakhroni	Mahasiswa Akuntansi, FEB, Universitas Mulawarman, Mahasiswa Akuntansi, FEB, Universitas Mulawarman, Mahasiswa Akuntansi, FEB, Universitas Mulawarman, FEB, Universitas Mulawarman	
AKPM-060	Apakah Pertumbuhan Ekonomi Memoderasi Pengaruh Nilai Fundamental Terhadap Return Saham Perusahaan Infrastruktur Di Indonesia?	Al-iefan Kharismawan Syahriar, Dody Hapsoro	STIE YKPN Yogyakarta, STIE YKPN Yogyakarta	
AKPM-071	Intellectual Capital Disclosure, Cost Of Capital Dan Good Corporate Governance: Comparative Study Di Perbankan Asean	ISTIANINGSIH	Universitas Bhayangkara Jakarta	
AKPM-072	Pengaruh Profitabilitas dan Ukuran Perusahaan dengan Kepemilikan Manajerial Sebagai Variabel Moderating pada Perusahaan yang Terdaftar di Jakarta Islamic Index	Nurlaila, Hendra Hermain, Nurwani	Universitas Islam Negeri Sumatera Utara, Universitas Islam Negeri Sumatera Utara, Universitas Islam Negeri Sumatera Utara	
AKPM-073	Determinan Financial Distress Dengan Aktivitas Sebagai Variabel Moderasi	Rika Nilam Sari, Linda Agustina, Ratieh Widhiastuti	Universitas Negeri Semarang, Universitas Negeri Semarang, Universitas Negeri Semarang	
AKPM-076	Dampak Manajemen Laba Terhadap Nilai Perusahaan Terdaftar Indeks LQ45	Sparta, Fitriyatur Rohmah	INDONESIA BANKING SCHOOL, OTORITAS JASA KEUANGAN	
AKPM-081	Pengaruh Indikator Good Corporate Governance Dan Profitabilitas Pada Pengungkapan Corporate Social Responsibility	Serah N. Mabel, Aaron M.A Simanjuntak, Linda Y. Hutadjulu	Universitas Cenderawasih	
AKSR-004	Dinamika Pengungkapan Laba Berkeadilan: Aktivitas On Farm Petani Tebu	Lilis Ardini, Unti Ludigdo, Rosidi, Aji Dedi Mulawarman	STIESIA Surabaya, Universitas Brawijaya, Universitas Brawijaya, Universitas Brawijaya	
AKSR-011	Implementasi Profit Equalization Reserve Perbankan Syariah Di Indonesia Dalam Tinjauan Fiqih (Studi Pada PT BNI Syariah cabang Makassar)	Ismail, Dr. Saiful Muchlis, SE.,M.SA., Akt., CA	Universitas Islam Negeri Alauddin Makassar, Universitas Islam Negeri Alauddin Makassar	

Ruang A2

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PENILAI
AKPM-024	Arus Kas Bebas dan Manajemen Laba Sektor Perbankan di Indonesia	Aristo Riady , Yulius Jogi Christiawan	Universitas Kristen Petra, Universitas Kristen Petra	<p>Prof. Dr. Dian Agustia, M.Si. Dr. Yurniwati, SE.,M.Si.,AK.,CA Dr. Choirunnisa Arifa Dr. Nung Harahap Prof. Dr. Sri Mulyani, Ak., CA. Prof. Hasan Fauzi, Ph.D., CA., CSRA</p>
AKPM-025	Corporate Social Responsibility (CSR) And Risk Taking: Evidence From Indonesia	Rezki Ananda Mulia , Joni	Universitas Kristen Maranatha , Universitas Kristen Maranatha	
AKPM-034	Pengaruh Net Working Capital, Investment Opportunity, & Cash Conversion Cycle Terhadap Cash Holding	Nurainun Bangun, Primsa Bangun, Yunus Pakpahan	Fakultas Ekonomi dan Bisnis Universitas Tarumanagara, Fakultas Ekonomi dan Bisnis Universitas Kristen Krida Wacana, Fakultas Ekonomi dan Bisnis Universitas Kristen Krida Wacana	
AKPM-035	Earnings Management Dan Pemeringkatan Obligasi Perusahaan Di BEI	Andriawan, Ignatius Roni Setyawan	Program Studi Magister Akuntansi FE UNTAR, S1 Manajemen FE UNTAR	
AKPM-038	Analisis Moderasi Mediasi Hubungan Arus Kas-Investasi, Corporate Social Responsibility (CSR) dan Biaya Agensi	Ratieh Widhiastuti, Kiswanto, Ahmad Nurkhin, Sri Rahmah Putri Bestari	Universitas Negeri Semarang, Universitas Negeri Semarang, Universitas Negeri Semarang	
AKPM-039	Pengaruh Corporate Governance dan Ukuran Perusahaan Terhadap Kinerja Keuangan dan Company Value: Sustainability Reporting Sebagai Variabel Intervening	Maulina Sadewi, Lely Dahlia, S.E., M.Ak.	Universitas Trilogi, Universitas Trilogi	
AKPM-040	Pengaruh Leverage, Profitabilitas dan Pengungkapan Tanggung Jawab Sosial Perusahaan terhadap Nilai Perusahaan pada Perusahaan yang Terdaftar di Bursa Efek Indonesia periode 2014-2017	Nindi Ayu Pujaningrum, Dr. Wuryan Andayani, SE., Ak., M.Si.	Universitas Brawijaya, Universitas Brawijaya	
AKPM-046	Dampak Pengungkapan CSR Terhadap Firm Value dan Harga Saham	Amri Amrulloh, Ida Adhani, Amir Indrabudiman, Wuri Septi Handayani	Universitas Budi Luhur, Universitas Budi Luhur, Universitas Budi Luhur, Universitas Budi Luhur	
AKPM-048	Tanggungjawab Lingkungan, Legitimasi dan Peluang Daya Saing : Pengaruhnya terhadap Penerapan Environmental Accounting (Studi pada Rumah Sakit Umum Daerah Kabupaten Manokwari)	Anik Wuriasih, Mona P. Mokodompit, Salebri Loupatty	Universitas Papua, Universitas Papua, Universitas Papua	
AKPM-050	Analisis Faktor-Faktor Yang Memengaruhi Risk Management Disclosure (Studi Empiris pada perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2012-2016)	Arif Susanto, Bill J.C Pangayow, Hastutie N. Andriati	Universitas Cenderawasih	

Poster Sesi III : 11.30-13.00, Rabu 11 September 2019
SNA XXII PAPUA

Ruang A1

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PENILAI
AKMK-002	Pengungkapan Intellectual Capital dan Corporate Social Responsibility (CSR) terhadap Kinerja Perusahaan	Tri Retno Indaryanti, Rini Lestari, Epi Fitriah	Universitas Islam Bandung, Universitas Islam Bandung, Universitas Islam Bandung	Imam Wahyudi, Drs., Ak., CA., M.Com.(Hons.), Ph.D. Dr. Nur Fadjrih Asyik S.E., M.Si., Ak., CA. Prof. Dr. Andreas Lako, M.Si. Dr. Agustinus Salle Dr. Aria Farah Mita Dr. Sylvia Veronica Siregar Dr. Dyah Setyaningrum, SE, MSM, CA, CPMA. Prof. Dr. Lindrianasari, S.E., M.Si., Akt. Dr. Ihyaul Ulum, M.Si., Ak., CA. Dr. Puji Handayati, SE, MM, Ak . CA, C.MA. Dr. Dini Rosdini, SE, MAk, Ak, CA. Prof. Erlina,SE, MSi,PhD, Ak. CA.
AKMK-027	Pengaruh Penerapan Corporate Social Responsibility (CSR) Terhadap Loyalitas Nasabah Dengan Corporate Image Dan Kepuasan Nasabah Sebagai Variabel Intervening	Aris Prasetyanto, Siti Rofingatun, Anthonius H. Citra Wijaya	Universitas Cenderawasih	
AKMK-041	Akuntansi Pertanggungjawaban Sosial Menggugat Keuangan Perusahaan Ditinjau Dari Konsep Going Concern	Mariyani, S.Ak, Dr. Saiful Muchlis, SE.,M.SA., Akt., CA	Universitas Islam Negeri Alauddin Makassar, Universitas Islam Negeri Alauddin Makassar	
AKMK-047	Implementasi Corporate Social Responsibility Berdasarkan Global Reporting Initiative Dan Teori Archie Carroll (Studi Kasus Pltu Sudimoro Pacitan)	Wahidahwati, Lina Dwi Purnamasari	Sekolah Tinggi Ilmu Ekonomi Indonesia (STIESIA) Surabaya, Sekolah Tinggi Ilmu Ekonomi Indonesia (STIESIA) Surabaya	
AKMK-054	Pengaruh Kinerja Keuangan Dan Karakteristik Perusahaan Terhadap Carbon Emission Disclosure (Studi Empiris dan Kajian Komparatif Terhadap Perusahaan Manufaktur Terdaftar Di Bursa Efek Indonesia dan Aust	Ghadis Amanda , Pipin Kurnia	Universitas Riau, Universitas Riau	
AKPM-006	Pengaruh Leverage Terhadap Penghindaran Pajak Dengan Pengungkapan Corporate Social Responsibility Sebagai Variabel Pemoderasi	Nur Fitriani Nugrohowati, Victor Pattiasina, Fajar Rina Sejati	Universitas Yapis Papua, Universitas Yapis Papua, Universitas Yapis Papua	
AKPM-008	The Influence Of Return On Assets, Total Asset Turnover, And Working Capital To Total Assets Against Profit Growth In Plantation Sub-Sector Companies Listed On The Indonesia Stock Exchange Period 2013	Lia Veranika, Retno Martanti Endah Lestari, Rochman Marota	Universitas Pakuan, Universitas Pakuan, Universitas Pakuan	
AKPM-011	Pengujian Fraud Diamond Theory Pada Indikasi Financial Statement Fraud Di Indonesia	Ni Kadek Suparmini, Dodik Ariyanto	Fakultas Ekonomi dan Bisnis Universitas Udayana (Unud), Bali, Indonesia, Fakultas Ekonomi dan Bisnis Universitas Udayana (Unud), Bali, Indonesia	
AKPM-017	Pengaruh Pelatihan Pasar Modal, Kampanye "Yuk Nabung Saham", Sertifikasi Profesi WPPE, Serta Sistem Online Trading Pada Minat Mahasiswa Berinvestasi Di Pasar Modal	Ida Ayu Bintang Gesaputri, I.G.A.M. Asri Dwija Putri	Universitas Udayana, Universitas Udayana	
AKPM-019	Ukuran KAP Dan Audit Delay: Bukti Empiris Di Sektor Keuangan Indonesia Dalam Menghadapi Asean Economic Community	Nurul Herawati, Edy Suprianto	Universitas Trunojoyo, Universitas Islam Sultan Agung	

Pararel Sesi I : 09.00-10.30, Selasa 10 September 2019
SNA XXII PAPUA

Sesi 1.1

Ruang A3 (Kualitatif)

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKMK-003	Dibalik Tindakan Creative Accounting Pada Perusahaan Tertutup Keluarga	Syifa Mauludina, Irfan Tarmizi	Universitas Muhammadiyah Jakarta, Universitas Muhammadiyah Jakarta	Imam Wahyudi, Drs., Ak., CA., M.Com.(Hons.), Ph.D.	Dr. Yundhy Hafizriand, M.Si
AKMK-025	The Methods of Cultivating Awareness to Avoid The Behavior Seeds of Fraudulent and Corruption for Junior and High School Students	Hamfri Djajadikerta, Sylvia Fettry, Damajanti Tanumihardja	Universitas Katolik Parahyangan, Universitas Katolik Parahyangan		
AKMK-030	Pesan Bedhaya Banyu Ning Kali Bagi Akuntansi Manajemen Air: Pendekatan Ekofenomenologi	Whedy Prasetyo	Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Jember		
AKMK-031	Konsep Penentuan Harga Jual Harmoni: Nasionalisme Dalam Tradisi Ajaran Kejawen Hamemayu Hayuning Urip Bebrayan (Studi Kasus Pada Penjual Di Pasar Tradisional Gede-Surakarta)	Whedy Prasetyo	Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Jember		

Sesi 1.2

Ruang A4 (Kualitatif)

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKMK-034	Pengelolaan Dana Desa Dalam Perspektif Budaya Kaili "Mosangu Sintuvu Maliuntinuvu"	Rahayu Indriasari, Andi Matulada Amir, Jurana, Fitriana	Universitas Tadulako, Universitas Tadulako, Universitas Tadulako, Universitas Tadulako	Dr. Dini Rosdini, SE, MAk, Ak, CA	J. A. Mollet, SE., MBA, MT.Dev, Ph.D, Dipl.LED
AKMK-037	Pilihan Karier Di Kantor Akuntan Publik Big Four Atau Non-Big Four Bagi Calon Sarjana Akuntansi Dari Perspektif Motivasi 3.0	Kevin Kurniawan, Wiyono Pontjoharyo	Universitas Surabaya, Universitas Surabaya		
AKMK-052	Risiko Nasabah Pinjaman Online (Studi Fenomenologi)	Novi Nurul Quina, Diana Puspitasari, Agus Dwi Sasono, Astrini Aning Widoretno	Universitas Narotama, Universitas Narotama, Universitas Narotama, Universitas Pembangunan Nasional "Veteran" Jawa Timur		
AKMK-057	Accounting for Startup: As scary as Freddy	Novita, Yudha Aryo Sudiby, Yanuar E. Restianto	Puspasari, Universitas Jenderal Soedirman, Universitas Jenderal Soedirman		

Sesi 1.3

Ruang A5 (Kuantitatif)

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKMK-005	Pengaruh Machiavellianism dan Pernyataan Diri terhadap Kecenderungan Eskalasi Komitmen: Studi Eksperimental	Billy Simboh, Erna Fitri Komariyah	Magister Sains Akuntansi FEB - Universitas Gadjah Mada, Magister Sains Akuntansi FEB - Universitas	Dr. Dyah Setyaningrum (UI)	Dr. Hans Z. Kaiwai, M.Sc
AKMK-009	Reaksi Pasar Terhadap Permen Nomor 41 Tahun 2018	Fariz herendra wilatikta, Gayatri	universitas udayana, universitas udayana		
AKMK-010	Pengaruh Partisipasi Perencanaan Strategis Terhadap Kesenjangan Anggaran Dengan Keadilan Persepsian Dan Kepercayaan Sebagai Variabel Mediasi	Nur Anita, Choirunnisa Arifa	Politeknik Negeri Bengkalis, Universitas Gadjah Mada		
AKMK-011	Pengaruh Struktur Kompensasi Terhadap Kesenjangan Harga Transfer Yang Dinegosiasikan Dengan Tujuan Dari Mitra Bernegosiasi Sebagai Variabel Pemoderasi	Fika Akhmad, Choirunnisa Arifa	Universitas PGRI Semarang, Universitas Gadjah Mada		

Sesi 1.4

Ruang A6 (Kuantitatif)

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
ASPGG-001	Faktor-Faktor Yang Mempengaruhi Senjangan Anggaran Pada Organisasi Perangkat Daerah Kabupaten Badung	Ni Putu Achintya Wibawa Putri, I G.A.M. Asri Dwija Putri, Ni Gusti Putu Wirawati, Made Gede Wirakusuma	Universitas Udayana, Universitas Udayana, Universitas Udayana, Universitas Udayana	Dr Agustinus Salle	Dr. Paulus K. Allo Layuk, SE., M.Si, Ak, CA
ASPGG-004	Analisis Faktor Pencegahan Kecurangan Dalam Pengelolaan Dana Desa	Melan Sinaga, Roza Fitriawati	Universitas Budi Luhur, Universitas Budi Luhur		
ASPGG-008	Penentuan Prioritas Good University Governance (GUG) Dengan Metode Analytical Hierarchy Process (Studi Kasus Pada Satuan Pengawas Intern Perguruan Tinggi)	Rudiawie Larasati, Meinarni Asnawi, Yundy Hafizrianda	Universitas Cenderawasih		
ASPGG-010	Analisis Akuntabilitas, Kepemimpinan terhadap Kinerja Pemerintah Desa dimediasi Motivasi	Isma Arum Wardiana, Suwardi Bambang Hermanto	Sekolah Tinggi Ilmu Ekonomi Indonesia (STIESIA) Surabaya, Sekolah Tinggi Ilmu Ekonomi Indonesia		

Sesi 1.5

Ruang A7 (Kuantitatif)

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
ASPSIA-029	Fraudulent Financial Reporting: Pengujian Teori Fraud Pentagon pada Sektor Perbankan di Indonesia	Winarsih, Tri Hastuti	Universitas Islam Sultan Agung, Universitas Islam Sultan Agung	Prof. Erlina,SE, MSi,PhD, Ak. CA	Dr. Adolf Z. D. Siahay, SE., M.Si, Ak, CA
ASPSIA-032	Pengaruh Opini Audit Going Concern, Financial Distress dan Kualitas Audit Terhadap Auditor Switching	Mira Santia, Wirmie Eka Putra, Andi Mirdah	Fakultas Ekonomi dan Bisnis. Jurusan Akuntansi. Universitas Jambi, Universitas Jambi, Universitas Jambi		
ASPSIA-033	Pengaruh SDM, Kualitas Sistem, dan Kebergunaan Sistem Terhadap Kepuasan Penggunaan Informasi SISKEUDES di Kabupaten Aceh Besar	Pocut Aprilya Zulisa, Fazli Syam BZ	Universitas Syiah Kuala, Fakultas Ekonomi dan Bisnis Universitas Syiah Kuala		

Sesi 1.6

Ruang A8 (Kuantitatif)

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKMK-035	Pengaruh Media Presentasi Terhadap Pengambilan Keputusan Manager Milenial	Nurul Hafidah, Suyanto	Universitas Gadjah Mada, Fakultas Ekonomika dan Bisnis, Yogyakarta, Universitas Gadjah Mada, Fakultas	Dr. Abdul Hamid Habbe	Dr. Paulus K. Allo Layuk, SE., M.Si, Ak, CA
AKMK-039	Pengaruh Pengendalian Hasil, Pengendalian Tindakan, Pengendalian Personel Dan Pengendalian Budaya Terhadap Perilaku Etis Pengemudi Transportasi Online (Studi Kasus Pada Salah Satu Perusahaan Teknologi)	Maulina Sadewi, Lely Dahlia, S.E., M.Ak.	Universitas Trilogi, Universitas Trilogi		
AKMK-040	Karakteristik Perusahaan, Consumer Proximity, Environmental Sensitivity, Dan Pengungkapan Corporate Social Responsibility	Erwin Saraswati, Iffat Hanifah Christitama	Universitas Brawijaya, Universitas Brawijaya		
AKMK-042	Self Esteem diantara Implikasi Asimetri Informasi terhadap Budgetary Slack	Dr. Mappa Panglima Banding, Febria Ramadhana, S.M	Universitas Borneo Tarakan, Universitas Borneo Tarakan		

Sesi 1.7**Ruang A9 (Kuantitatif)**

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKMK-043	Pengaruh Corporate Social Responsibility Terhadap Employee Satisfaction Yang Dimediasi Oleh Citra Perusahaan Dan Komitmen Organisasi	Wahidahwati, Adilla Nanda Citra Fauzi	STIESIA Surabaya, Sekolah Tinggi Ilmu Ekonomi Indonesia (STIESIA) Surabaya	Prof. Hasan Fauzi, Ph.D., CA., CSRA	Dr. Richard Patty, SE., M.Si, Ak, CA
AKMK-046	Subjektivitas Insentif, Kinerja, dan Perilaku Berbagi Pengetahuan	Klemensia Erna Christina Sinaga, R.A. Supriyono	Universitas Sanata Dharma, Universitas Gadjah Mada		
AKMK-051	Pengaruh Praktik Creative Accounting dengan Mediasi Statutory Auditor, dan Standar Etika Akuntan Terhadap Keandalan Laporan Keuangan	Hendro Lukman, Thalia Irisha	Universitas Tarumanagara, KAP Tanudiredja, Wibisana, Rintis & Rekan		
AKMK-053	Pengaruh Perilaku Tidak Jujur Dan Kompetensi Moral Terhadap Kecurangan Akademik (Academic Fraud) Mahasiswa Akuntansi	Silo Herman Agaki, Siti Rofingatul, Andika Rante	Universitas Cenderawasih		

Sesi 1.8**Ruang A10 (Kuantitatif)**

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
PPJK-009	Determinan Penghindaran Pajak pada Perusahaan Pertambangan di Indonesia	Umi Sulistiyanti, Aristianto Dwi Saputra	Universitas Islam Indonesia, Universitas Islam Indonesia	Prof. Dr. Andreas Lako, M.Si	Dr. Richard Patty, SE, M.Si
PPJK-014	Orientasi Gender Dalam Pengambilan Keputusan Etis Konsultan Pajak	Yenni Mangoting, Novrida Qudsi Lutfillah	Universitas Kristen Petra, Politeknik Negeri Malang		
PPJK-015	Valuasi Kesadaran Pajak Terhadap Kepatuhan Pajak Religiusitas Sebagai Moderator	Syahril Djaddang, JMV.Mulyadi, M. Ardiansyah Syam, Sela Sukmana	Magister Akuntansi UP Jakarta, Magister Akuntansi UP Jakarta, Magister Akuntansi UP Jakarta, Magister Akuntansi UP Jakarta		

Sesi 1.9**Ruang A11 (Kuantitatif)**

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKPM-001	Relevansi Nilai Pengungkapan Risiko Likuiditas BUMN di Indonesia	Ira Geraldina	STIE Indonesia Banking School	Dr. I Putu Sugiarta, SE.,M.Si.	Dr. Richard Patty, SE, M.Si
AKPM-004	Board of Commissioner Characteristic and Operational Risk Disclosure	Surya Widyaningsih, Doddy Setiawan	Universitas Sebelas Maret, Universitas Sebelas Maret		
AKPM-007	Earnings Management in the Pre and Post XBRL Period: An Empirical Evidence from Indonesia Stock Exchange	Arung Gihna Mayapada, Muhammad Afdhal S., Rahmi Syafitri	Universitas Tadulako, Universitas Tadulako, Universitas Tadulako		
AKPM-009	Relevansi Nilai Aset Biologis setelah Penerapan Metode Nilai Wajar: Studi Kasus pada Perusahaan Perkebunan Kelapa Sawit	Ahmad Reaggen Jopanda, Aria Farah Mita	Fakultas Ekonomi dan Bisnis Universitas Indonesia, Fakultas Ekonomi dan Bisnis Universitas Indonesia		

Sesi 1.10**Ruang A12 (Kuantitatif)**

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKPM-012	Sustainability Concern Sebagai Driver Persistensi Laba: Bukti Dari Pasar Modal Indonesia	Andayani, Akhmad Riduwan	STIESIA Surabaya, STIESIA Surabaya	Prof. Dr. Lindrianasari, S.E., M.Si., Akt.	Aaron M. A. Simanjuntak, SE., M.Si., CBV, CMA
AKPM-013	Peran Kualitas Audit Pada Pengungkapan Corporate Social Responsibility Dan Environmental Performance Terhadap Reaksi Investor	Elvira Syara Fina, Ety Murwaningsari Nasser	Universitas Trisakti, Universitas Trisakti		
AKPM-015	Dampak Risk Factors, Board Gender Diversity, Dan Underwriter Spread Terhadap Underpricing Dengan Moderasi Underwriter Reputation	Indri Ratna Yulita, Ety Murwaningsari	Universitas Trisakti, Universitas Trisakti		
AKPM-016	Reaksi Harga Saham atas Pengumuman Sertifikat ISO 9001	Kiryanto, Indri Kartika	Fakultas Ekonomi UNISSULA, Fakultas Ekonomi Unissula		

Sesi 1.11**Ruang A13 (Kuantitatif)**

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKPM-018	Pengaruh Good Corporate Governance Dan Sustainability Report Terhadap Kinerja Perusahaan	Muhammad Rifai, Junaidi, Nurdiono	Universitas Teknologi Yogyakarta, Universitas Teknologi Yogyakarta, Universitas Lampung	Zaenal Fanani (Dr., SE., MSA., Ak.)	Sylvia C. Daat., SE., M.Sc., Ak
AKPM-020	Reaksi Pasar Saham Terhadap Asian Games XVIII	Amalia Rizki, Raden Setyo	Universitas Airlangga, Universitas Airlangga		
AKPM-021	Pengaruh Kualitas Audit Terhadap Kualitas Laba di Industri Perbankan: Suatu Pengujian Pre dan Post Audit	Dewi Salmi, Muliati, Abdul Kahar	Universitas Tadulako, Universitas Tadulako, Universitas Tadulako		
AKPM-026	Karakteristik Dewan Dan Biaya Utang	Stefany, Joni	Universitas Kristen Maranatha, Universitas Kristen		

Sesi 1.12**Ruang A14 (Kuantitatif)**

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKPM-027	Pengungkapan Corporate Social Responsibility dan Manajemen Laba	I Gusti Ayu Satriyaning, Gerianta Wirawan Yasa, Ni Made Dwi Ratnadi	Fakultas Ekonomi dan Bisnis Universitas Udayana, Fakultas Ekonomi dan Bisnis Universitas Udayana, Fakultas Ekonomi dan Bisnis Universitas Udayana	Dr. Puji Handayati, SE, MM, Ak . CA, C.MA	Mariolin A. Sanggenafa, SE., M.SA., Ak
AKPM-028	Efek Moderasi Corporate Social Responsibility dan Kualitas Audit pada Pengaruh Good Corporate Governance Terhadap Manajemen Laba	Ina Mutmainah, Bambang Agus Pramuka, Eko Suyono	IAIN Pekalongan, Fakultas Ekonomi dan Bisnis Universitas Jenderal Soedirman, Fakultas Ekonomi dan Bisnis Universitas Jenderal Soedirman		
AKPM-029	Determinant Factors On Issuance Of Going Concern Audit Opinion	Sylvia Fettry, Rina Yuliasuti Asmara	Universitas Katolik Parahyangan, Universitas Mercu Buana		
AKPM-031	Analisis Kualitas Laba Sebelum Dan Sesudah Implementasi SAK Berbasis IFRS Di Perusahaan Manufaktur	Onong Junus, Soegeng Soetedjo	Universitas Airlangga & Universitas Gorontalo, Universitas Airlangga		

**Pararel Sesi II : 10.30-12.00, Selasa 10 September 2019
SNA XXII PAPUA**

Sesi 2.1

Ruang A3

(Kualitatif/Kuan

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
CG-025	A Comprehensive Measurement For Sustainability Reporting Quality: Principles Based Approach	Paulina Permatasari, Juniati Gunawan, Lorne Cummings	Universitas Parahyangan, Universitas Trisakti, Macquarie University	Dr Choirunnisa Arifa	Dr. Elsyhan Rienete Marlissa, SE., M.Si
CG-016	Pengaruh Corporate Governance Dan Tanggung Jawab Sosial Terhadap Kinerja Di Mediasi Inovasi	Suwardi Bambang Hermanto, Ikhsan Budi Riharjo	Sekolah Tinggi Ilmu Ekonomi Indonesia (STIESIA) Surabaya, Sekolah Tinggi Ilmu Ekonomi Indonesia		
ASPAK-020	Mekanisme Review Atas Barang Milik Negara Di Lingkungan Perguruan Tinggi Negeri (Studi Kasus Pada Politeknik Negeri Malang)	Andriyani Dwi Saputri , Ana Sopanah, Endah Puspitosarie	Universitas Widyagama Malang, Universitas Widyagama Malang		

Sesi 2.2

Ruang A4

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKPM-036	Penerapan PSAK 57 Pada Otoritas Penjamin Simpanan	Hasan Ashari , Trinandari Prasetyo Nugrahanti	Perbanas Institute, Perbanas Institute	Dr. Fitriany, SE, M.Si., Ak.	Dr. Risky Novan Ngutra, SE., M.Si
AKPM-043	Faktor-Faktor Mempengaruhi Nilai Perusahaan Dengan Corporate Governance Sebagai Pemoderasi	Kartika Tri Wardhani, Ety Murwaningsari	Universitas Trisakti, Universitas Trisakti		
AKPM-045	Corporate Governance Recommendations, Mechanisms, And Expropriation Among Indonesian Public Companies	Fitrianna Parahita, Imam Subekti, Bintang Kusuchayo	Universitas Brawijaya, Universitas Brawijaya, Universitas Katolik Widya Karya		
AKPM-078	Pengaruh Ekonomi Dan Country Governance Terhadap Luas Pengadopsian IFRS Sukarela	Roekhudin, Nasikin	Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Brawijaya, Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Brawijaya		

Sesi 2.3

Ruang A5

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKPM-032	Pengaruh Ukuran Perusahaan, Umur Perusahaan, Profitabilitas Dan Pertumbuhan Pendapatan Terhadap Manajemen Laba	Yogi Saputro, Siti Zubaidah, Endang Dwi W	Universitas Muhammadiyah Malang, Universitas Muhammadiyah Malang, Universitas Muhammadiyah Malang	Dr. Nur Fadrijh Asyik S.E., M.Si., Ak., CA.	Dr. B. Elita Bharanti, SE., M.Si
AKPM-037	The Effect Of IFRS Convergence On Accounting Pay For Performance Sensitivity With The Role Of Audit Committee As Moderate Variable	Shinta Megawati Sitorus, Vera Diyanty	Universitas Indonesia , Universitas Indonesia		
AKPM-041	Omset Usaha dan Sistem Informasi Akuntansi Pada Usaha Pempek Di Palembang	Yohanes Andri Putranto Bernadus	Universitas Katolik Musi Charitas		
AKPM-042	Pengungkapan Pengujian Penurunan Nilai Goodwill: Pengaruh Kualitas Audit Dan Karakteristik Komite Audit	Lisa Tri Claudia Ketaren, Agung Juliarto	Fakultas Ekonomika dan Bisnis Universitas Diponegoro, Fakultas Ekonomika dan Bisnis Universitas Diponegoro		

Sesi 2.4
Ruang A6

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKMK-017	Pengujian Efek Moderasi Perceived Organizational Support (POS) pada Intensi Whistleblowing: Mengaplikasikan Theory of Planned Behavior	Nurul Mustafida	Universitas Gadjah Mada	Prof. Dr. Dian Agustia, M.Si.	Dr. Westim Ratang, M.Si
AKMK-018	Kecerdasan Emosional Sebagai Pemoderasi Budgetary Slack	Anita Ratna Sari, Abdul Halim, Oyong Lisa	Universitas Gajayana Malang, Universitas Gajayana Malang, Universitas Gajayana Malang		
AKMK-019	Strategi Bisnis, Corporate Governance dan Sustainability Reporting: Suatu Analisis Pendekatan Kontinjensi Fit	Dianwicakasih Arieftiara, Erna Hernawati	Universitas Pembangunan Nasional Veteran Jakarta, Universitas Pembangunan Nasional Veteran Jakarta		
AKMK-020	Peran Levers Of Control Dan Gaya Kepemimpinan Terhadap Kreativitas	Maria Paramastri Hayuning Adi, Aegisia Sukmawati	Universitas Gadjah Mada Yogyakarta, Universitas Gadjah Mada Yogyakarta		

Sesi 2.5
Ruang A7

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKPM-061	Relevansi Nilai Atas Pengungkapan Nilai Transaksi Dan Tingkat Pengungkapan Transaksi Pihak Berelasi	Alya Firdausi, Zaenal Fanani	Universitas Airlangga, Departemen Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Airlangga, Surabaya	Ihyaul Ulum, Dr., M.Si., Ak., CA.	
AKPM-062	Pengaruh Operasi Internasional, Departemen CSR, Konsentrasi Kepemilikan, R&D, Dan Umur Aset Terhadap Pengungkapan Emisi Karbon Dan Nilai Perusahaan	R. G. Aditya Bhaskara, Zaenal Fanani	Universitas Airlangga, Departemen Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Airlangga, Surabaya		
AKPM-063	Latar Belakang Politik, Militer, Akuntansi, Kompensasi Dan Leverage, Serta Pengaruhnya Terhadap Keputusan Revaluasi Aset Tetap	Arika Kamelia, Zaenal Fanani	Universitas Airlangga, Departemen Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Airlangga, Surabaya		
AKPM-064	Pengaruh Board Gender, Board Activity, Political Connection Dan Military Experience Terhadap Reputasi Perusahaan	Linda Suci Alfiyanti, Zaenal Fanani	Universitas Airlangga, Departemen Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Airlangga, Surabaya		

Sesi 2.6
Ruang A8

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKPM-065	Pengaruh Komposisi Pemegang Saham Besar, Hak Voting, Dan Penyebaran Kepemilikan Saham Terhadap Jatuh Tempo Hutang Perusahaan	Rifqy Nadia Ulfah, Zaenal Fanani	Universitas Airlangga, Departemen Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Airlangga, Surabaya	Dr. Sylvia Veronica Siregar	Dr. Paulus K. Allo Layuk, SE., M.Si, Ak, CA
AKPM-066	Pengaruh Kemampuan Manajerial, Tone Pengumuman Laba Terhadap Reaksi Pasar	Zakiyyah Riris Merbaka, Zaenal Fanani	Universitas Airlangga, Departemen Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Airlangga, Surabaya		
AKPM-068	Pengaruh Diversifikasi Kredit Dan Konsentrasi Kepemilikan Terhadap Kinerja Keuangan Dan Risiko Kredit	Diasty Rizka Octazsa, Zaenal Fanani	Universitas Airlangga, Departemen Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Airlangga, Surabaya		
AKPM-069	Pengaruh Latar Belakang Pendidikan Terhadap Manajemen Laba Dengan Level Pendidikan Dan Sertifikasi Profesional Sebagai Variabel Pemoderasi	Nofiya Ratnasari, Zaenal Fanani	Universitas Airlangga, Departemen Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Airlangga, Surabaya		

Sesi 2.7
Ruang A9

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKPM-070	Peran Strategi Diferensiasi Terhadap Hubungan Kinerja Perusahaan Dan Manajemen Laba	Vinola Herawaty, Aliza Mutiara Islamiati	Fakultas Ekonomi dan Bisnis Universitas Trisakti, Fakultas Ekonomi dan Bisnis Universitas Trisakti	Dr. Aria Farah Mita	Dr. Adolf Z. D. Siahay, SE., M.Si, Ak, CA
AKPM-075	Pengaruh Income Smoothing Dan Perilaku Prosiklikalitas Terhadap CKPN Kredit Perbankan Di Indonesia Dengan Adopsi IAS 39 Pada PSAK 55 Sebagai Pemoderasi	Sparta, Nadya Trinova	Indonesia Banking School, Indonesia Banking School		
AKPM-079	Reaksi Investor Terhadap Pengumuman Dividen	Dila Rezki Amalia, Ilham Wahyudi, Ratih Kusumastuti	Universitas Jambi, Universitas Jambi, Universitas Jambi		
AKPM-080	The Effect Of Political Connection To The Trade Off Between Real Earnings Management And Accrual Earnings Management With Family Ownership As Moderating Variable	Akib Panduarbyanto , Ratna Wardhani	Universitas Indonesia, Universitas Indonesia		

Sesi 2.8
Ruang A10

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKPM-082	Pengaruh Strategi Bisnis, Kepemilikan Keluarga, Koneksi Politik, dan Pertumbuhan Perusahaan Terhadap Kualitas Laba Dengan Risiko Perusahaan Total Sebagai Moderasi	Rossje V Surya Putri, Susi Dwi Mulyani, Amalia Puspita Wardhani SE., MAK	-, -, Fakultas Ekonomi dan Bisnis Universitas Trisakti	Dr Nung Harahap	Dr. Siti Rofingatun, SE., M.M
AKPM-083	Apakah Tax Evoidance Memotivasi Prilaku Tunneling?	Rini Indriani, Eddy Suranta, Aulia Rahmadita, Fachruzzaman	Universitas Bengkulu, Universitas Bengkulu, Universitas Bengkulu, Universitas Bengkulu		
AKPM-084	Analisis Pengaruh Good Corporate Governance, Kebijakan Hutang, Profitabilitas, Ukuran Perusahaan Dan Pertumbuhan Perusahaan Terhadap Nilai Perusahaan	Rifka Saharuddin, Abriyani Puspaningsih	Universitas Islam Indonesia, Universitas Islam Indonesia		

Sesi 2.9
Ruang A11

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKSR-002	Analisis Pengaruh Dana Pihak Ketiga, Modal Sendiri, dan Tingkat Bagi Hasil Terhadap Jumlah Pembiayaan Bagi Hasil Pada Perusahaan Perbankan Syariah	Nurlaila, Nurwani, Nur Fadhilah Ahmad Hasibuan	Universitas Islam Negeri Sumatera Utara, Universitas Islam Negeri Sumatera Utara, Universitas Islam Negeri Sumatera Utara	Prof. Dr. Sri Mulyani, Ak., CA.	Dr. Richard Patty, SE, M.Si
AKSR-006	Analisis Perbandingan Efisiensi Asuransi Jiwa Konvensional Dan Syariah Menggunakan Data Envelopment Analysis	Dr. Mulia Saputra., SE., M.Si.,Ak.,CA, Neni Zahara	Prodi Akuntansi, Fakultas Ekonomi dan Bisnis Universitas Syiah Kuala, Banda Aceh, Prodi Akuntansi, Fakultas Ekonomi dan Bisnis Universitas Syiah Kuala,		
AKSR-007	Pengaruh Tingkat Kesehatan Bank melalui Pengukuran Resiko Profil dan Solvabilitas Terhadap Profitabilitas Bank Umum Syariah	Widya Wasti Margaretha, Peny Cahaya Azwari	Universitas Islam Negeri Raden Fatah Palembang, Universitas Islam Negeri Raden Fatah Palembang		
AKSR-012	Peran Manajemen, Pengawas, Dewan Pengawas Syariah Dan Anggota Dalam Peningkatan Kinerja Keuangan Dan Sosial BMT: Kasus Pada BMT Di Kabupaten Semarang	Hasan Mukhibad, Ahmad Nurkhin	Universitas Negeri Semarang, Universitas Negeri Semarang		

Sesi 2.10**Ruang A 12**

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKSR-016	Corporate Governance dan Kinerja Bank Pembiayaan Rakyat Syariah di Indonesia	Annisa Fithria	Universitas Ahmad Dahlan	Dr. Tettet Fitrianti, SE. MSi. Ak	Aaron M. A. Simanjuntak, SE., M.Si., CBV, CMA
AKSR-017	Analisis Pengaruh Pembiayaan Mudharabah, Musyarakah, Murabahah dan Ijarah Terhadap Profitabilitas (Studi Pada Koperasi Syariah yang tergabung dalam Inkopsyah)	Oyong Lisa	Universitas Gajayana -Malang		
ASPAK-006	Pengaruh Faktor Politik, Institusional Dan Keuangan Terhadap Kesalahan Proyeksi Anggaran Pemerintah Daerah Di Indonesia	Dewi Mustika, Siti Maghfiroh, Irianing Suparlinah	Universitas Jenderal Soedirman, Universitas Jenderal Soedirman, Universitas Jenderal Soedirman		
ASPAK-008	Profesi Akuntan Pemerintah di "Zaman Now": Masihkah Menarik? (Persepsi Mahasiswa Akuntansi pada Politeknik Keuangan Negara STAN)	Tezza Abdu Isamah, Puji Wibowo	Direktorat Jenderal Bea dan Cukai, Politeknik Keuangan Negara STAN		

Sesi 2.11**Ruang A13**

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
ASPAK-010	Tingkat Pemahaman Akuntansi Berbasis Akrua Pada Penyusunan Laporan Keuangan Pemerintah Daerah (Studi Kasus Pada Pemerintah Kabupaten Jayapura)	Abdul Asis, Agustinus Salle, Bill J. C. Pangayow	Universitas Cenderawasih, Universitas Cenderawasih, Universitas Cenderawasih	Dr. Harnovinsah,Ak.,CA.,C IPSAS.,CMA.,CSRS	Sylvia C. Daat., SE., M.Sc., Ak
ASPAK-012	Fenomena Flypaper Effect Pada Hubungan Pendapatan Asli Daerah, Dana Alokasi Umum, Dana Alokasi Khusus, Dana Bagi Hasil dan Belanja Daerah Pemerintah Provinsi di Wilayah Indonesia Bagian Timur	Rizki Ramadhani, Farah Nisa Ul Albab	Universitas Gadjah Mada, Universitas Gadjah Mada		
ASPAK-013	Pengaruh Kapasitas Sumber Daya Manusia, Pemanfaatan Teknologi Informasi, Komitmen Organisasi Dan Pengendalian Intern Akuntansi Terhadap Keterhandalan Dan Ketepatan Laporan Keuangan Badan Pendapa	Freed Hamadi, Meinarni Asnawi, Bill J.C Pangayow	Universitas Cenderawasih		
ASPAK-015	Kontribusi Alokasi Dana Pemerintah Pusat Terhadap Ketepatan Waktu Penyusunan APBD	Provita Wijayanti, Dwi Ria Latifa	FE Unissula, FE Unissula		

Sesi 2.12**Ruang A14**

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKSR-010	Research in Islamic Accounting Education: The Missing Dimensions	Ratna Mulyany, Mirna Indriani	Universitas Syiah Kuala, Universitas Syiah Kuala	Dr M.Akhyar Adnan, Ak	Mariolin A. Sanggenafa, SE., M.SA., Ak
AKSR-014	Perilaku Pelaku Arisan Dalam Perspektif Akuntansi dan Sharia Enterprise Theory: Suatu Kajian Interpretif	Novita sari, Puspita Ningsih, Ayu Fatimah, Ferry Diyanti	Universitas Mulawarman, Universitas Mulawarman, Universitas Mulawarman, Universitas Mulawarman		
AKSR-015	Pelaporan Zakat Perusahaan Melalui Rekonsruksi Laporan Keuangan	Muhammad Ja'far Shodiq	FE Universitas Islam Sultan Agung (Unissula) Semarang		
AKSR-018	The (un) spectacular Ethics for the Accountant: The Holy Qur'an as a guidelines, "Tunjuk Ajar Melayu" answered	Andi Irfan	UIN Sultan Syarif Kasim Riau/Program Doktor Ilmu Akuntansi Universitas Brawijaya		

Pararel Sesi III : 08.30-10.00, Rabu 11 September 2019
SNA XXII PAPUA

Sesi 3.1
Ruang A3

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
ASPAK-003	Does Indonesian Central Government Financial Statements Represent Performance of Public Sector?	Dyah Turanggadewi Arya, Ahmad Abdul Jabbaar	Universitas Diponegoro, Universitas Diponegoro	Prof. Dr. Abdul Halim, MBA., Akt.	Dr. Yundhy Hafzirand, M.Si
ASPAK-016	Mengungkap Wacana Pasca Berlakunya Standar Akuntansi Keuangan Entitas Mikro Kecil Dan Menengah	Sudirman, Rahayu Indriasari, Nina Yunita Yamin, Indra Basir	Universitas Tadulako, Universitas Tadulako, Universitas Tadulako, Universitas Tadulako		
ASPAK-017	Peran Perencanaan Kas Pada Penyerapan Anggaran: Pengujian Persepsi	Agus Bandiyono, Sekar Mayangsari	Politeknik Keuangan Negara STAN, Universitas Trisakti		
ASPAK-018	Pengaruh Desentralisasi Fiskal, Transparansi dan Kinerja Terhadap Akuntabilitas Laporan Keuangan dengan Sistem Pengendalian Internal sebagai Variabel Moderasi (Studi pada Pemerintah Kota Makassar)	Fadila Putri Ananda, Dr. Saiful Muchlis, SE.,M.SA., Akt., CA, Nur Rahma Sari, SE., M.Acc., Ak	Universitas Islam Negeri Alauddin Makassar, Universitas Islam Negeri Alauddin Makassar, Universitas Islam Negeri Alauddin Makassar		

Sesi 3.2
Ruang A4
(Kuantitatif/kua

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
ASPAK-021	Faktor - Faktor yang Mempengaruhi Keterandalan dan Ketepatanwaktuan Pelaporan Keuangan Pemerintah Daerah	Irene Avi M, Priyo Hari Adi	Fakultas Ekonomika dan Bisnis Universitas Kristen Satya Wacana Salatiga, Fakultas Ekonomika dan Bisnis	Doddy Setiawan SE., M.Si, IMRI, Ph.D., Ak, CA	J. A. Mollet, SE., MBA, MT.Dev, Ph.D, Dipl.LED
ASPAK-025	Pengaruh Faktor Keperilakuan Organisasi Terhadap Kegunaan Sistem Akuntansi Keuangan Daerah	Kerry Lanuru, Siti Rofingatun, Andika Rante	Universitas Cenderawasih		
ASPAK-027	Analisis Faktor Penyebab Kredit Macet pada Usaha Ekonomi Desa Simpan Pinjam Di Kecamatan Rambah Samo Kabupaten Rokan Hulu	Nur Azlina , Desmiyawati, Hari Ardiansyah	-, -, Universitas Riau		
ASPAK-024	Efektivitas Penerapan Sistem E-Village Budgeting Dalam Meningkatkan Kinerja Pemerintahan Desa	Sri Hariyanik, Ikhsan Budi Riharjo, Dr., S.E., M.Si., Ak., CA	STIESIA Surabaya, STIESIA Surabaya		

Sesi 3.3
Ruang A5

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
ASPAK-028	Model Kesiapan Implementasi Sustainability Reporting (SR) Berbasis GRI G4 (Studi Komparasi UNNES (Universitas Konservasi) dan UNDIP (Salah Satu Universitas Top 10 Versi Dikti 2019))	Maylia Pramono Sari, Surya Raharja	Universitas Negeri Semarang, Universitas Diponegoro	Dr. Dyah Setyaningrum, SE, MSM, CA, CPMA	Dr. Hans Z. Kaiwai, M.Sc
ASPAM-004	Analisis Akuntabilitas, Kepemimpinan terhadap Kinerja Pemerintah Desa dimediasi Motivasi	Isma Arum Wardiana, Suwardi Bambang Hermanto	Sekolah Tinggi Ilmu Ekonomi Indonesia (STIESIA) Surabaya, Sekolah Tinggi Ilmu Ekonomi Indonesia		
ASPAM-010	Pengaruh Kepemimpinan Transformasional, Dan Budaya Organisasi Terhadap Anggaran Partisipatif, Dan Implikasi Pada Kinerja Instansi Pemerintah. (Survei Pada Kabupaten SKPD/Kota Di Provinsi Jawa Barat	Ferry Hendro Basuki	FEB Universitas Pattimura Ambon		
ASPAM-011	Pengaruh Partisipasi Anggaran Terhadap Kinerja Manajerial Dengan Motivasi Kerja sebagai Variabel Pemoderasi	Iswahyudi, Bill J.C Pangayow, Anthonius Citra Wijaya	Universitas Cenderawasih		

Sesi 3.4
Ruang A6

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKPM-044	Pengaruh Intellectual Capital Dan Competitive Intensity Terhadap Financial Performance Dengan Business Strategy Sebagai Variabel Intervening	Longginus Gelatan, SE., M.Ak, Dr. Diana Zuhroh, M.Si., Ak., CA, Dr. Harmono, M.Si	Univeristas Merdeka Malang, Univeristas Merdeka Malang, Univeristas Merdeka Malang	Dr. Nur Fadrijih Asyik S.E., M.Si., Ak., CA.	Dr. Paulus K. Allo Layuk, SE., M.Si, Ak, CA
AKPM-047	Manajemen Laba Riil, Nilai Perusahaan, Dan Tata Kelola Perusahaan	Melani Rahmayanti, Imam Subekti, Endang Mardiaty	Universitas Brawijaya, Universitas Brawijaya, Universitas Brawijaya		
AKPM-049	Profitabilitas, Leverage, Kebijakan Deviden, Struktur Modal, Ukuran Perusahaan dan Nilai Perusahaan	Aranda Tomy Septyadenta, Falikhatun, Anis Wijayanto	Universitas Sebelas Maret, Fakultas Ekonomi dan Bisnis UNS, Universitas Sebelas Maret		
AKPM-057	Comparative Analysis of Corporate Social Responsibility Disclosure In Islamic Bank	Astri Nugraheni, Agung Nur Probahudono, Ricky Handoko	Universitas Sebelas Maret Surakarta, Universitas Sebelas Maret Surakarta, Universitas Sebelas Maret Surakarta		

Sesi 3.5
Ruang A7

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
ASPGG-014	Determinan Keterlambatan Pengesahan APBD Pemerintah Daerah di Indonesia	Ardian Widiarto, Rizka Furqorina	STIE Bank BPD Jateng, Universitas Negeri Malang	Imam Wahyudi, Drs., Ak., CA., M.Com.(Hons.), Ph.D.	Dr. Adolf Z. D. Siahay, SE., M.Si, Ak, CA
ASPGG-017	Dapatkah E-procurement dan Pengendalian Internal Mencegah Fraud?	Nadirsyah, Mirna Indriani, Jalaluddin, Iffah Khairunnisa	Fakultas Ekonomi dan Bisnis Unsyiah, Fakultas Ekonomi dan Bisnis Unsyiah, Fakultas Ekonomi dan Bisnis Unsyiah		
ASPGG-019	Apakah Persepsi Dukungan Organisasi Memberi Efek Moderasi terhadap Intensi Whistleblowing?	Mirna Indriani, Nadirsyah, Aida Yulia, Dinaroe	Fakultas Ekonomi dan Bisnis Unsyiah, Fakultas Ekonomi dan Bisnis Unsyiah, Fakultas Ekonomi dan Bisnis Unsyiah		
ASPGG-020	Pengaruh Independensi dan Etika Auditor Pada Skeptisisme Profesional Auditor Serta Implikasinya Pada Kualitas Audit (Studi Pada Kantor Inspektorat Pemerintah Daerah Provinsi Papua)	Yohanes Cores Seralurin	Universitas Yapis Papua		

Sesi 3.6
Ruang A8

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
ASPGG-021	Pengaruh Akuntabilitas, Transparansi dan Pengawasan Terhadap Kinerja Anggaran dengan Konsep Value for Money	Yasmin Al-Hakim, Harnovinsah	Universitas Mercu Buana, Universitas Mercu Buana Jakarta	Dr Vera Diyanti	Dr. Siti Rofingatun, SE., M.M
ASPGG-023	Pengaruh Komitmen Organisasi, Budaya Organisasi, Gaya Kepemimpinan Dan Kompetensi Sdm Terhadap Kinerja Pemerintah Desa: Good Governance Sebagai Pemediasi	Nurhazizal. M., Yessi Muthia Basri, Azwir Nasir	Pemda Bengkalis, Universitas Riau, Universitas Riau		
ASPGG-025	Akuntabilitas Pengelolaan Dana Desa	Rio Dwi Susanto, Harnovinsah	Universitas Mercu Buana Jakarta, Universitas Mercu Buana Jakarta		
ASPGG-026	Deteksi Financial Statement Fraud Dengan Analisis Fraud Triangle	Intan Vidhinillah, Asrori, Muhammad Ihlashul'Amal	Universitas Negeri Semarang, Universitas Negeri Semarang, Universitas Negeri Semarang		

Sesi 3.7

Ruang A9

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
ASPGG-029	Determinan Kecenderungan Kecurangan Pengelolaan Keuangan Desa Dengan Moralitas Individu Sebagai Variabel Moderasi	Tutut Apriliana, Zaenal Fanani	Universitas Airlangga, Departemen Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Airlangga, Surabaya	Dr Syaikhul Falah	Dr. Richard Patty, SE, M.Si
ASPGG-030	Assessing Accountability Of Local Government	Arief Surya Irawan, Christopher Clark Aditya Swara, Achmad Masyhadul Amin	Fakultas Ekonomika dan Bisnis, Universitas Gadjah Mada, Fakultas Ekonomika dan Bisnis, Universitas Gadjah Mada, Fakultas Ekonomika dan Bisnis, Universitas Gadjah Mada		
ASPGG-032	Tata Kelola Pemerintahan Kampung di Kabupaten Jayapura	Paulus K. Allolayuk, Clara Wonar, Bill Pangayow	Universitas Cenderawasih, Universitas Cenderawasih, Universitas Cenderawasih		

Sesi 3.8

Ruang A10

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
SIPE-046	Persepsi Auditor Tentang Dampak Penerapan SA 600 Terhadap Kualitas Audit Dan Perpindahan Klien Audit Di Indonesia	Fitriany, Andi Darmawan, Arie Wibowo, Syahril Ali, Sugeng Praptoyo	Universitas Indonesia, Pusat Pembinaan Profesi Keuangan (P2PK) Kementerian Keuangan , Pusat Pembinaan Profesi Keuangan (P2PK) Kementerian	Prof. Dr. Tri Widyastuti	Aaron M. A. Simanjuntak, SE., M.Si.,
SIPE-003	Related Party Transaction Memperkuat Pengaruh Political Connection Terhadap Audit Delay?	Karina Nur Astari, Edi Sukarmanto, Magnaz Lestira Oktarozza	Prodi Akuntansi - Universitas Islam Bandung, Prodi Akuntansi - Universitas Islam Bandung, Prodi Akuntansi - Universitas Islam Bandung		
SIPE-004	Direksi berkeahlian Akuntansi dan Keuangan, Direksi Wanita Menurunkan Tingkat Kecurangan Laporan Keuangan?	Liany Iviana Pramukti, Edi Sukarmanto	Prodi Akuntansi Universitas Islam Bandung, Prodi Akuntansi Universitas Islam Bandung		
SIPE-005	Auditor Switching: New Evidence From Indonesia	Yenny Wati, M. Rasuli	Universitas Riau, Universitas Riau		

Sesi 3.9

Ruang A11

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
ASPSIA-001	Pengalaman Sukses Pengembangan E-Government Di Indonesia: Peran Dari Information Technology Governance	Hafiez Sofyani, Heru Fahlevi	Universitas Muhammadiyah Yogyakarta, Universitas Syiah Kuala	Prof. Erlina,SE, MSi,PhD, Ak. CA	Sylvia C. Daat., SE., M.Sc., Ak
ASPSIA-003	Pengaruh Independensi Dan Skeptisisme Profesional Terhadap Kualitas Audit Pemerintah Daerah Melalui Etika Auditor Sebagai Variabel Moderasi (Studi Empiris Pada Kantor BPKP RI Perwakilan Provinsi P	Al Aziziyah Farah Rachman, Victor Pattiasina, Sumartono	Universitas Yapis Papua, Universitas Yapis Papua, Universitas Yapis Papua		
ASPSIA-015	Studi Eksperimental Halo Effect Dalam Penilaian Risiko Bisnis Klien Pada Auditor Berpengalaman	Rr. Puruwita Wardani	Universitas Katolik Widya Mandala Surabaya		
ASPSIA-006	Auditor Industry Specialization, Military Connection, and Audit Fee	Almira Zuniga Setiadi, Iman Harymawan, Mohammad Nasih	Universitas Airlangga, Universitas Airlangga, Universitas Airlangga		

Sesi 3.10**Ruang A12**

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
ASPSIA-009	Pengaruh Profitabilitas, Likuiditas, Ukuran Perusahaan, dan Debt default terhadap Penerimaan Opini Audit Going Concern (studi empiris pada Perusahaan Manufaktur Sektor Industri Dasar & Kimia yang terd	Putranda Sukmana Milyan, Dr. Enggar Diah Puspa Arum SE.Ak.M.Si, Netty Herawaty S.E M.Si.Ak, CA	Universitas Jambi, Universitas Jambi, Universitas Jambi	Prof.Dr.Tri Widyastuti	Mariolin A. Sanggenafa, SE., M.SA., Ak
ASPSIA-010	Moderasi Sistem Pengendalian Internal Pada Hubungan Antara Kompetensi Auditor Internal Dan Keadilan Organisasional Terhadap Pencegahan Fraud	Sitti Marwa Kharie, Herman Darwis SE, MSA, Ak, Dr. Mukhtar A.Adam, SE.,MM	Universitas Khairun, Universitas Khairun, Universitas Khairun		
ASPSIA-012	Pendeteksian Kecurangan Laporan Keuangan dengan Analisis Fraud Triangle	Deliana Deliana , Abdulrahman , Nursiah	Politeknik Negeri Medan, Politeknik Negeri Medan, Politeknik Negeri Medan		
ASPSIA-014	The Effect Of Time Pressure, Obedience Pressure, Emotional Intelligence And Spiritual Intelligence Personnel Of Government Internal Control Of Fraud Detection	Gusti Dian Prayogi, Dwi Suhartini, Erina Sudaryati	UPN "Veteran" Jawa Timur, UPN "Veteran" Jawa Timur, Universitas Airlangga		

Sesi 3.11**Ruang A13**

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
ASPGG-028	Akuntabilitas Pengelolaan Alokasi Dana Desa (ADD)	Frenggo Adityama, Arief Surya Irawan	Fakultas Ekonomika dan Bisnis, Universitas Gadjah Mada, Fakultas Ekonomika dan Bisnis, Universitas	Dr.M. Akhyar Adnan	Hastutie A. Noor, SE., M.Si, Ak
ASPGG-038	Social Audit in Practice for Non-profit Organisation	Chaela Rachmawati, Basuki	Universitas Airlangga, Universitas Airlangga		
ASPGG-040	Studi Fenomenologis Partisipasi Masyarakat Dalam Pengelolaan Keuangan dan Pembangunan Desa	Baihaqi, Fachruzzaman, Madani Hatta	Universitas Bengkulu, FEB UNIB, FEB UNIB		
ASPGG-041	Kesiapan Implementasi SAK EMKM Pada UMKM di Kediri	Peggy Indianty, Lilik Purwanti	Universitas Brawijaya, Universitas Brawijaya		

Sesi 3.12**Ruang A14**

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
PPJK-016	Aktivitas Organ Tata Kelola Perusahaan Yang Independen, Penghindaran Pajak, Dan Lingkungan Pajak Negara: Bukti Empiris Dari Negara Asean	Oktavia	Universitas Kristen Krida Wacana	Yudha Aryo Sudibyo, PhD	Dr. Anita Erari, SE., M.Si,Agr
PPJK-019	Prediksi Tax Aggressiveness Pada Perusahaan Manufaktur Di Indonesia	Aisa Dwi Farhani, Ety Murwaningsari	Universitas Trisakti, Universitas Trisakti		
PPJK-021	Corporate Social Responsibility, Leverage And Tax Avoidance: The Moderating Effect Of Independent Commissioner	Adelia Shahtrida Mayangsari, Zaki Fakhroni	Mahasiswi Akuntansi, FEB, Universitas Mulawarman, FEB, Universitas Mulawarman		

Pararel Sesi IV : 10.00-11.30, Rabu 11 September 2019
SNA XXII PAPUA

Sesi 4.1
Ruang A3

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
CG-003	Akuntansi Dan Pelaporan Keberlanjutan Dalam Era Simulasi: Perspektif Jean Baudrillard Dan Jacques Derrida	Akhmad Riduwan, Andayani	STIESIA SURABAYA, STIESIA SURABAYA	Dini Rosdini, SE, MAK, AK	Dr. Elsyhan Rienete Marlissa, SE., M.Si
CG-007	Landscape On Sustainability Policies In Indonesia	Juniati Gunawan, Carol Tilt , Paulina Permatasari	Universitas Trisakti, Universitas South Australia, Universitas Parahyangan		
CG-008	Pelaporan Nilai Intrinsik Biodiversitas di Indonesia	Elok Heniwati, Nur Asni	Universitas Tanjungpura, Universitas Halu Oleo		

Sesi 4.2
Ruang A4

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
ASPSIA-005	Kualitas Pemeriksaan Laporan Keuangan Pemerintah oleh Kantor Akuntan Publik	Rifatul Fauzia, Dwi Martani, Dyah Setyaningrum	Fakultas Ekonomi dan Bisnis, Universitas Indonesia, Fakultas Ekonomi dan Bisnis, Universitas Indonesia ,	Dr Agustinus Salle	Dr. Risky Novan Ngutra, SE., M.Si
ASPSIA-016	Intensi Whistleblowing pada Aparatur Pemerintahan Desa	Ferty Riarni, Yesi Mutia Basri , Nur Azlina	Universitas Riau, Universitas Riau, Universitas Riau		
ASPSIA-018	Vousinasâ€™™ Hexagon Fraud Theory: Determinan yang Mempengaruhi Fraudulent Financial Reporting di Indonesia	Hafizi, Novita Weningtyas Respati	Universitas Lambung Mangkurat, Universitas Lambung Mangkurat		
ASPSIA-019	Sistem Remunerasi Dan Penetapan Sasaran Kerja: Efeknya Terhadap Motivasi Dan Kinerja Pegawai Organisasi Sektor Publik (Studi Empiris Pada Badan Statistik Provinsi Sulawesi Tenggara)	santiadji mustafa, intihana yahya, Risqi amalia	universitas Haluoleo, universitas Haluoleo, universitas Haluoleo		

Sesi 4.3
Ruang A5

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
ASPSIA-020	Faktor-Faktor Yang Mempengaruhi Kelemahan Pengendalian Internal Pemerintah Daerah	Yunindya Lazty Mahera, Ain Hajawiyah, Kiswanto	Universitas Negeri Semarang, Universitas Negeri Semarang, Universitas Negeri Semarang	Syaiful Ali, MIS., Ph.D., CA.	Dr. B. Elita Bharanti, SE., M.Si
ASPSIA-021	Pengaruh Spesialisasi Industri Auditor Dan Keahlian Komite Audit Terhadap Kualitas Audit	Atta Putra Harjanto, Kiswanto, Indah Kurniasih	Universitas Negeri Semarang, Universitas Negeri Semarang, Universitas Diponegoro		
ASPSIA-024	Determinants Of Transparency Of Public Information In The Indonesia Ministries/Agencies	Sugiyanta, Agung Nur Probahudono, Nur Cahyati	Universitas Sebelas Maret Surakarta, Universitas Sebelas Maret Surakarta, Universitas Sebelas Maret		
ASPSIA-026	Pengaruh Company Size, Profitabilitas dan Kompleksitas Operasi terhadap Audit Report Lag dengan Komite Audit sebagai Variabel Moderating (Studi pada Perusahaan Manufaktur yang terdaftar di	Rosdiana, S. Ak, Dr. Saiful Muchlis, SE., M.SA., Akt., CA	Universitas Islam Negeri Alauddin Makassar, Universitas Islam Negeri Alauddin Makassar		

Sesi 4.4
Ruang A6

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKMK-023	Pengaruh Konsentrasi Pasar Audit, Audit Tenure, Audit Fee, Dan Reputasi KAP Terhadap Kualitas Audit (Studi Empiris pada Perusahaan Manufaktur Yang Terdaftar Di BEI Periode 2015-2017)	Mirza Chairani, Dewi Fitriyani, Netty Herawaty	Universitas Jambi, Universitas Jambi, Universitas Jambi	Dr. Johan	Dr. Westim Ratang, M.Si
AKMK-024	Perbedaan Persepsi Etik Praktisi dan Akademisi Atas Praktik Manajemen Laba	Nurul Ainnunaza, Syamsul Hadi	Jur Akuntansi, FE UII Yogyakarta, Jur Akuntansi, FE UII Yogyakarta		
AKMK-032	Analisis Perancangan Balanced Scorecard Koperasi (Studi Kasus pada CU. SEHATI)	Yolanda Eka Sari, Lely Dahlia	Universitas Trilogi, Universitas Trilogi		
AKMK-056	Pengaruh Motivasi Terhadap Minat Berkarier Dalam Bidang Perpajakan (Studi Kasus Mahasiswa S1 Akuntansi)	Yuniar Ambarwanti, Lilis Ardini	STIESIA;STIESIA		

Sesi 4.5
Ruang A7

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
ASPGG-034	Determinan Kualitas Reviu Pelaporan Keuangan: Studi pada Inspektorat Daerah Kabupaten di Papua	Shofia Y. Manginte, SE., MSA., Ak, Andarias Patiran, SE., M.Si, Pilipus Ramandei, SE., M.Si., Akt., CA	Universitas Ottow Geissler Papua, Universitas Ottow Geissler Papua, Universitas Ottow Geissler Papua	Dr. Wulan I R Sari	Dr. Anita Erari, SE., M.Si,Agr
ASPGG-036	Analisis Faktor Determinan Terjadinya Kecenderungan Kecurangan (Studi Pada Pemerintah Provinsi Papua)	Hesty Theresia Salle, Meinarni Asnawi, Anthonius H. Citra	Universitas Cenderawasih, Universitas Cenderawasih, Universitas Cenderawasih		
ASPGG-037	Pengaruh Kompetensi Sumber Daya Manusia, Pemanfaatan Teknologi Informasi dan Komitmen Organisasi terhadap Kualitas Laporan Keuangan Daerah dengan Sistem Pengendalian Intern Sebagai Variabel Moderasi.	Nurhidayah, Nur Azlina	Universitas Riau, Universitas Riau		

Sesi 4.6
Ruang A8

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
CG-009	Analisis Faktor-Faktor yang Mempengaruhi Pengungkapan Sustainability Report	Dian Handayani, Novita Indrawati, Hariadi	Universitas Riau, Universitas Riau, Universitas Riau	Prof. Dr. Lindrianasari	Dr. Paulus K. Allo Layuk, SE., M.Si, Ak, CA
CG-011	Capital Structure and Board Diversities in Firm Performances of Indonesian Lq45 Companies	Saarcce Elsyte Hatane, Felicia Wiyono, Josua Tarigan	Accounting Department, Faculty of Business and Economics, Universitas Kristen Petra, Accounting Department, Faculty of Business and Economics, Universitas Kristen Petra, Accounting Department,		
CG-013	Board Diversity and Financial Performance	Halimah Tusya Diah, Rita Rahayu	universitas andalas, Universitas Andalas		
CG-015	Pengaruh Kepemilikan Keluarga dan Generasi Keluarga terhadap Dividen dan Leverage	Aldo Santos, Elvira Rindra, Athalia Ariati Hidayat, Yang Elvi Adelina	Universitas Prasetiya Mulya, Universitas Prasetiya Mulya, Universitas Prasetiya Mulya, Universitas Prasetiya Mulya		

Sesi 4.7
Ruang A9

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
CG-018	Praktik Technology Intellectual Capital Disclosure Pada Perusahaan Startup Di Unicorn	B. Shinta Agustin, Indrian Supheni, Agung Nur Probahudono	Universitas Sebelas Maret Surakarta, Universitas Sebelas Maret Surakarta/Sekolah Tinggi Ilmu Ekonomi Nganjuk, Universitas Sebelas Maret Surakarta	Ihyaul Ulum, Dr., M.Si., Ak., CA.	Dr. Adolf Z. D. Siahay, SE., M.Si, Ak, CA
CG-020	Pengaruh Sistem Pengendalian Internal Pemerintahan Dan Budaya Organisasi Terhadap Good Governance Dan Dampaknya Terhadap Kualitas Laporan Keuangan Pemerintah Daerah	Setia Nurul Muliawati , Zaenal Fanani	Universitas Airlangga, Departemen Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Airlangga, Surabaya		
CG-022	Pengaruh Leverage, Financial Distress, Kompensasi Rugi Fiskal terhadap Tax Avoidance sebelum dan setelah Konvergensi IFRS	Caecilia Dita Purwanti, Priyo Hari Adi	Fakultas Ekonomika dan Bisnis Universitas Kristen Satya Wacana Salatiga, Fakultas Ekonomika dan Bisnis Universitas Kristen Satya Wacana Salatiga		
CG-023	Dampak Tata Kelola Terhadap Kinerja Perbankan: Market Risk Sebagai Intervening	Sparta	Indonesia Banking School		

Sesi 4.8
Ruang A10

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
CG-024	Efektifitas Tata Kelola, Adopsi Inovasi E-Banking dan Kinerja	Sutarti, Akhamad Syakhroza, Vera Diyanty, Setio Anggoro Dewo	Universitas Indonesia, Universitas Indonesia, Universitas Indonesia, Universitas Indonesia	Dr. Aria Farah Mita	Dr. Siti Rofingatul, SE., M.M
CG-026	Kepemilikan negara dan Misi BUMN : Bukti Empiris dari Indonesia	Hilda Rossietta, Ira Geraldina	FEB UI, STIE Indonesian Banking School		
CG-027	Analisis Faktor-Faktor Yang Mempengaruhi Risk Management Disclosures Dan Dampaknya Terhadap Nilai Perusahaan (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2014	Claudia Aisyah Rahayu, Novita Indrawati, Al Azhar L	Universitas Riau, Universitas Riau, Universitas Riau		
CG-029	Praktik Transparansi Informasi dan Pembayaran Dividen pada Business Group	Maria Irena, Valenvia Marina, Rinaningsih, Johan Yanto	Universitas Prasetiya Mulya, Universitas Prasetiya Mulya, Universitas Prasetiya Mulya, Universitas Prasetiya Mulya		

Sesi 4.9
Ruang A 11
(Kuantitatif/kua

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
PAK-001	Analisis Emerging Surplus Pada Produk Asuransi Jiwa Unit Link Back-End Loading Dalam Kerangka IFRS17	Meylina Sundari, Asep Suwondo	Fakultas Ekonomi dan Bisnis Universitas Indonesia, Otoritas Jasa Keuangan	Dr. Puji Handayati, SE, MM, Ak . CA, C.MA	Dr. Richard Patty, SE, M.Si
PAK-002	Sudah Benarkah Pemahaman Mahasiswa Akuntansi Tentang Debit Kredit?	Sony Warsono, Uswatun Hasanah	Universitas Gadjah Mada, Universitas Soedirman		
PAK-003	Kolaborasi Accelerated Learning Method Dan Prior Knowledge Dalam Peningkatan Prestasi Akademik	I Ketut Suandi, I Made Wijana	Politeknik Negeri Bali, Politeknik Negeri Bali		
PAK-004	Analisis entrepreneurial knowledge, entrepreneurial intention, dan entrepreneurial orientation pada pendidikan Ilmu Akuntansi	Clarisa Tanjaya, Wirawan Endro Dwi Radianto	Universitas Ciputra, Universitas Ciputra		
PAK-005	Adakah Tuhan dalam Akuntansi Posmodern?	Luky Patricia Widianingsih	Universitas Ciputra Surabaya		

Sesi 4.10
Ruang A 12

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
PAK-006	Persepsi Mahasiswa Akuntansi terhadap Keterampilan Komunikasi Lisan bagi Profesi Akuntan	Ida Ayu Puspa Cindra Rini, Siti Nurwahyuningsih Harahap	Universitas Indonesia, Universitas Indonesia	Dr. Sekar Mayangsari, Ak., CA	Aaron M. A. Simanjuntak, SE., M.Si., CBV, CMA
PAK-007	Literasi Perpajakan, Pembelajaran, dan Magang Terhadap Perilaku Perpajakan	Vrindia Eugene Lysay, R. B. Chrisdianto, Vierly Ananta Upa	Universitas Pelita Harapan Kampus Surabaya, Universitas Pelita Harapan Kampus Surabaya, Universitas Pelita Harapan Kampus Surabaya		
PAK-008	Studi Reviu Literatur Terstruktur Pada Penelitian Akuntansi Pendidikan Di Asia Tahun 2008-2017	Anisa Fitriyani, Prima Yusi Sari	Universitas Padjadjaran, Universitas Padjadjaran		
PAK-009	Faktor-Faktor Yang Mempengaruhi Kecurangan Akademik Mahasiswa Akuntansi Di Indonesia	Syafira Zulfia, Prima Yusi Sari	Universitas Padjadjaran, Universitas Padjadjaran		

Sesi 4.11
Ruang A 13

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
PPJK-002	Gaya Konsiliatori Auditor Pajak Saat Berhadapan Dengan Perselisihan Pajak	Muhammad Ikbal, Iskanda, Irwansyah	Fakultas Ekonomi dan Bisnis Universitas Mulawarman, Fakultas Ekonomi dan Bisnis Universitas Mulawarman, Fakultas Ekonomi dan Bisnis Universitas Mulawarman	Prof. Dr. Andreas Lako, M.Si	Sylvia C. Daat., SE., M.Sc., Ak
PPJK-004	Pengaruh Pengetahuan Dan Kompleksitas Aturan Pajak Terhadap Kepatuhan Pajak Melalui Keadilan Pajak	Ngadiman, Vanie	Universitas Tarumanegara, Universitas Tarumanegara		
PPJK-006	Pemetaan Penelitian Penghindaran Pajak di Indonesia	Nurul Herawati, Rahmawati, Bandi, Doddy Setiawan	FEB Universitas Trunojoyo Madura, FEB Universitas Sebelas Maret, FEB Universitas Sebelas Maret, FEB Universitas Sebelas Maret		
PPJK-007	Kecenderungan Tekanan Keuangan Mendorong Perbankan Melakukan Penghindaran Pajak	Ali Sandy Mulya dan Nurhayati	Universitas Budi Luhur		

Sesi 4.12
Ruang A 14

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKMK-059	Carbon Emission Disclosure: Ditinjau Dari Kinerja Keuangan, Media Exposure Dan Dewan Komisaris Independen (Studi Empiris dan Kajian Komparatif Terhadap Perusahaan Manufaktur Terdaftar Di Bursa Efek In	Vidia Ainnie, Pipin Kurnia, SE.,M.Ak.,AK.,CA	Universitas Riau, Universitas Riau	Dr. Yurniwati, SE.,M.Si.,AK.,CA	Mariolin A. Sanggenafa, SE., M.SA., Ak
AKMK-060	Pengaruh Kesesuaian Kompensasi, Efektivitas Sistem Pengendalian Intern, Dan Budaya Etis Organisasi Terhadap Fraud Di Instansi Pemerintahan (Studi Kasus pada Sekretariat DPRD Kota Makassar)	Natalia Paranoan, Erna Pasanda, Mira Labi Bandhaso, Jhoti Handayani	Universitas Kristen Indonesia Paulus, Universitas Kristen Indonesia Paulus, Universitas Kristen Indonesia Paulus, Universitas Kristen Indonesia Paulus		
AKMK-061	Studi Eksperimen: Apakah Firehose Of Falsehood (FoF) Berpengaruh Terhadap Keputusan Investasi?	Y. Anni Aryani, Agung Nur Probodhono, Doddy Setiawan, Wahyu Widarjo, Isna Putri Rahmawati	Universitas Sebelas Maret, Universitas Sebelas Maret, Universitas Sebelas Maret, Universitas Sebelas Maret, Universitas Sebelas Maret		
AKMK-062	Studi Eksperimen: Efek Skema Insentif Turnamen Terhadap Senjangan Anggaran dan Penalaran Moral sebagai Pemoderasi	Inayah Abdillah Rabbani, Ertambang Nahartyo	Magister Sains Akuntansi FEB Universitas Gadjah Mada, Fakultas Ekonomika dan Bisnis Universitas Gadjah Mada		

Pararel Sesi V : 11.30-13.00, Rabu 11 September 2019
SNA XXII PAPUA

Sesi 5.1

Ruang A3

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
ASPGG-002	Pertanggungjawaban Dana Bantuan Keuangan Partai Politik Di Surakarta	Titik Setyaningsih, Andi Asrihapsari, Doddy Setiawan	Universitas Sebelas Maret Surakarta, Universitas Sebelas Maret Surakarta, Universitas Sebelas Maret	Dr Syaikhul Falah	Dr. Yundhy Hafizriand, M.Si
ASPGG-007	Konstruksi Sosial Manajemen Risiko Penganggaran Pemerintah Daerah	Robinson	Universitas Bengkulu		
ASPGG-009	Eksplorasi Keterkaitan Kondisi Keuangan Pemerintah Dengan Layanan Kesehatan	Koti Kittyakara, Irwan Taufiq Ritonga, M.Bus., Ph.D., C.A.	Universitas Gadjah Mada, Universitas Gadjah Mada		
ASPGG-016	Public Private Partnership Sebagai Alternatif Peningkatan Pendapatan Wisata	Siti Arifah, Agung Nur Probohudono, Djuminah	Universitas Tidar, Universitas Sebelas Maret, Universitas sebelas Maret		

Sesi 5.2

Ruang A4

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
PPJK-022	Determinan Tax Compliance Studi Wajib Pajak Di Samarinda	Muhammad Hendrawan, Irwansyah, Zaki Fakhroni	Mahasiswa Akuntansi, FEB, Universitas Mulawarman, FEB, Universitas Mulawarman, FEB, Universitas	Dr. Harnovinsah, Ak., CA., CIPSAS., CMA., CSRS	J. A. Mollet, SE., MBA, MT.Dev, Ph.D, Dipl.LED
PPJK-023	Faktor-Faktor yang Mempengaruhi Kepatuhan Wajib Pajak di Mediasi Kemauan Membayar Pajak	Wahyu Hidayah Nur Rohmawati, Suwardi Bambang Hermanto	Sekolah Tinggi Ilmu Ekonomi Indonesia (STIESIA) Surabaya, Sekolah Tinggi Ilmu Ekonomi Indonesia (STIESIA) Surabaya		
PPJK-025	Pengaruh Sistem Administrasi Perpajakan Dan Faktor Demografi Terhadap Kepatuhan Wajib Pajak	Elisa Sarswati, murtanto	Fakultas Ekonomi Dan Bisnis Universitas Trisakti, Fakultas Ekonomi Dan Bisnis Universitas Trisakti		

Sesi 5.3

Ruang A5

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
PPJK-026	Agresivitas Pajak, Kepemilikan Institusional dan Nilai Perusahaan	Winda Febriyanti, Eko Arief Sudaryono, Wahyu Widarjo	Universitas Sebelas Maret, Universitas Sebelas Maret, Universitas Sebelas Maret	Dr. Icuk Rangga Bawono	Dr. Hans Z. Kaiwai, M.Sc
PPJK-027	Person-Situation Interactionist Analysis of Individual Taxpayers Compliance Behavior	Syaiful Iqbal, Eko Suwardi, Mahfud Sholihin, Supriyadi	Universitas Brawijaya, Universitas Gadjah Mada, Universitas Gadjah Mada, Universitas Gadjah Mada		
PPJK-028	Pengaruh Corporate Governance Dan Kompensasi Manajemen Terhadap Tax Avoidance	Didik Tri Wibowo, Muhammad Syafiqurrahman	Prodi Akuntansi FEB UNS, Prodi Akuntansi FEB UNS		
PPJK-029	Asosiasi Koneksi Politik dan Kompensasi Eksekutif dengan Tax Aggressiveness	Eko Budi Santoso, Stanislaus Adnanto Mastan, Alicia Karina Limawal	Universitas Ciputra, Universitas Ciputra, Universitas Ciputra		

Sesi 5.4
Ruang A6

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
PPJK-030	Faktor-Faktor yang Mempengaruhi Penerimaan Wajib Pajak Orang Pribadi terhadap E-Filing	Astri Swastiarmi, Priyo Hari Adi	Fakultas Ekonomika dan Bisnis Universitas Kristen Satya Wacana Salatiga, Fakultas Ekonomika dan Bisnis Universitas Kristen Satya Wacana Salatiga	Yudha Aryo Sudibybo, PhD	Dr. Paulus K. Allo Layuk, SE., M.Si, Ak, CA
PPJK-031	Penghindaran Pajak: Faktor-Faktor Penentu Dan Dampaknya Pada Nilai Perusahaan	Anjelina, Zaenal Fanani	Universitas Airlangga, Departemen Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Airlangga, Surabaya		
PPJK-038	Peran Kompleksitas Tugas Dalam Hubungan Kompetensi, Independensi, Dan Etika Pemeriksa Pajak Pada Kualitas Hasil Pemeriksaan	Dr. Susi Dwi Mulyani, AK, MM, CA, Triwahyudi Heru Purnomo	Magister Akuntansi Fakultas Ekonomi dan Bisnis Universitas Trisakti Jakarta, PT Ctechlab Edwar Teknologi Tangerang Banten		
PPJK-039	Pengetahuan Perpajakan, Persepsi Keadilan, Kepercayaan dan Kepatuhan Wajib Pajak	Ari Yulianti, Asep Kurniawan, Indah Umiyati	STIE Sutaatmadja, STIE Sutaatmadja, STIE Sutaatmadja		

Sesi 5.5
Ruang A7

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
CG-002	Kinerja Tanggung Jawab Sosial Perusahaan Dan Efisiensi Investasi	Idrianita Anis	FEB Universitas Trisakti	Dr. Sylvia Veronica Siregar	Dr. Adolf Z. D. Siahay, SE., M.Si, Ak, CA
CG-004	Pengaruh Tanggung Jawab Sosial Strategis dan Non Strategis terhadap Manajemen Laba: Peran Perlindungan Investor pada Industri Perbankan di ASEAN	Sylvia Rianda Anugra, Sylvia Veronica Siregar	Universitas Indonesia, Universitas Indonesia		
CG-005	Pengaruh Pengungkapan CSR, Efektivitas Dewan Komisaris dan Kepemilikan Institusional terhadap Risiko Bisnis	Nabila Widya Safitri , Idrianita Anis	Universitas Trisakti, Universitas Trisakti		
CG-006	Pengaruh CSR Disclosure, Kepemilikan Institusional Dan Efektivitas Dewan Komisaris Terhadap Cost Of Debt	Dwi Nurchahyany, Idrianita Anis	universitas Trisakti, universitas Trisakti		

Sesi 5.6
Ruang A8

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
SIPE-007	Kemampuan Deteksi Kecurangan Auditor Eksternal: Dilihat dari Keahlian Forensic Accounting	Sri Fadilah, Tomy Nusa Lim, Mey Maemunah	Universitas Islam Bandung, Universitas Trisakti, Universitas Islam Bandung	Prof.Dr. Tri Widyastuti	Dr. Siti Rofingatun, SE., M.M
SIPE-009	Pengaruh Praktek Pengungkapan Corporate Governance, Profitabilitas, Proporsi Kepemilikan Publik Terhadap Luas Pengungkapan Informasi Keuangan dan Kualitas Laman Web Perusahaan	Weli	Fakultas Ekonomi dan Bisnis Unika Atma Jaya jakarta		
SIPE-010	Determinan Kemampuan Auditor Dalam Mendeteksi Kecurangan	Aini Indrijawati, Arifuddin	Fak Ekonomi dan Bisnis Univ Hasanuddin, Fak Ekonomi dan Bisnis Univ Hasanuddin		
SIPE-012	Dimensi Tipe Kepribadian dan Audit Judgment	Yefta Andi Kus Noegroho, Cyril Anjani	FEB Universitas Kristen Satya Wacana, FEB Universitas Kristen Satya Wacana		

Sesi 5.7

Ruang A9

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
SIPE-015	Faktor-Faktor Demografi Dalam Pendeteksian Fraud Pelaporan Keuangan	Atina Ekaputri, Syahril Djaddang, Suyanto, M. Ardiansyah Syam	Magister Akuntansi UP Jakarta, Magister Akuntansi UP Jakarta, STIE IPWI Jakarta, Magister Akuntansi UP Jakarta	Dr Junaidi, M.Si., Ak., CA., CSRS	Dr. Richard Patty, SE, M.Si
SIPE-017	Determinan Deteksi Fraud Dengan Pemahaman Atas Sistem Pengendalian Internal Sebagai Variabel Moderasi	Sitti Marwa Kharie, Prof. Dr. Haryono Umar Ak., CA., Msi, Dr. Susi Dwimulyani MM., Ak., CA	Universitas Trisakti, Universitas Trisakti, Universitas Trisakti		
SIPE-018	Pengaruh Konsentrasi Pasar Audit, Audit Tenure, Audit Fee, Dan Reputasi KAP Terhadap Kualitas Audit (Studi Empiris pada Perusahaan Manufaktur Yang Terdaftar Di BEI Periode 2015-2017)	Mirza Chairani, Dewi Fitriyani, Netty Herawaty	Universitas Jambi, Universitas Jambi, Universitas Jambi		
SIPE-019	Pengaruh Abnormal Audit Fee Terhadap Kualitas Audit	Lady Yohana, Vera Diyanty	Universitas Indonesia , Universitas Indonesia		

Sesi 5.8

Ruang A10

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
SIPE-020	Peran Perilaku Tidak Etis dalam Memediasi Pengaruh Sistem Pengendalian Internal, Keadilan Distributif, dan Ketaatan Aturan Akuntansi Terhadap Perilaku Kecurangan Akuntansi	Kiswanto, Linda Agustina, Ratieh Widhiastuti, Amelia Nadia Rahma	Universitas Negeri Semarang, Universitas Negeri Semarang, Universitas Negeri Semarang, Universitas Negeri Semarang	Prof. Dr. Sri Mulyani, Ak., CA.	Aaron M. A. Simanjuntak, SE., M.Si.,
SIPE-022	Analisis Pengendalian Internal Terhadap Good Corporate Governance dan Pencegahan Fraud (Studi Pada Pemerintah Daerah Kota Jambi)	Netty Herawaty	Universitas Jambi		
SIPE-025	Pengaruh Fraud Diamond, Gender, Ideologi Etis Terhadap Perilaku Kecurangan	Fathia Zahara, Fauziah Aidafitri SE, M.Si, Ak, CA	Universitas Syiah Kuala, Universitas Syiah Kuala		
SIPE-026	Anteseden Niat Untuk Social Commerce: Menguji Kembali Hajliâ€™s Social Commerce Construct	Amir Hidayatulloh, Faishal Prahatma Ganinda, Agung Dwi Nugroho	Universitas Ahmad Dahlan, Universitas Ahmad Dahlan, Universitas Ahmad Dahlan		

Sesi 5.9

Ruang A11

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
SIPE-030	Kuas Akuntansi kerugian dalam Praktik Kepailitan dan Mengungkap Fraud Laporan Keuangan Klien	Nahrudin Akbar, Syahril Djaddang, M. Ardiansyah Syam	Universitas Singaperbangsa, Magister Akuntansi UP Jakarta, Magister Akuntansi UP Jakarta	Dr Vera Diyanti	Sylvia C. Daat., SE., M.Sc., Ak
SIPE-032	Pengaruh Tekanan Ketaatan terhadap Audit Judgment yang Dimoderasi oleh Sifat Kepribadian Auditor	Shova Shovuro, Badingatus Solikhah, Agung Yulianto, Trisni Suryarini	Universitas Negeri Semarang, Universitas Negeri Semarang, Universitas Negeri Semarang, Universitas Negeri Semarang		
SIPE-034	Anteseden Niat untuk Melakukan Pembelian Melalui Aplikasi Go-Food: Peran Word of Mouth	Agung Dwi Nugroho, Rizky Maulana, Faishal Prahatma Ganinda, Amir Hidayatulloh	Universitas Ahmad Dahlan, Universitas Ahmad Dahlan, Universitas Ahmad Dahlan , Universitas Ahmad Dahlan		
SIPE-037	Bagaimana Peranan Teknologi Informasi dalam Kualitas Sistem Informasi Akuntansi (Uji Empiris pada Perguruan Tinggi Swasta Terakreditasi di Jawa)	Ruhul Fitrius	Universitas Riau		

Sesi 5.10**Ruang A12**

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
SIPE-039	Pengaruh Pelatihan Teknis, Tekanan Waktu Terhadap Kualitas Audit Dengan Motivasi Sebagai Variabel Moderating	Herlina Wanda, Syaikhul Fallah, Mariolin A. Sanggenafa	Universitas Cenderawasih	Dr. Fitriany, SE, M.Si., Ak.	Mariolin A. Sanggenafa, SE., M.SA., Ak
SIPE-040	Pengaruh Penerapan Aturan Etika, Pengalaman Kerja, Skeptisme Profesional Auditor Terhadap Kemampuan Mendeteksi Fraud	Ricahel Vess Karubaba, Paulus K. Allolayuk, Andika Rante	Universitas Cenderawasih		
SIPE-043	Analisis Fraud Diamond Dalam Mendeteksi Fraudulent Financial Reporting (Studi Empiris pada Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia)	Fitria Abriyenti, Enggar Diah Puspa Arum, Susfayetti	Universitas Jambi, Universitas Jambi, Universitas Jambi		

Sesi 5.11**Ruang A13**

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
SIPE-045	Paytren: Analisis Pengukuran Minat User M-Payment di Provinsi Paling Barat Indonesia	Evayani, Dini Ariani, Dinaroe	FEB Universitas Syiah Kuala, FEB Universitas Syiah Kuala, FEB Universitas Syiah Kuala	Dr Nung Harahap	Hastutie A. Noor, SE., M.Si, Ak
SIPE-001	Faktor-faktor Penerapan CAAT Terhadap Perceived Commercialisation KAP	Zerry Sufanda, Emrinaldi Nur DP, Nasrizal	Universitas Riau, Universitas Riau, Universitas Riau		
SIPE-047	Pengaruh Abnormal Audit Fee terhadap Loyalitas Perusahaan dengan Ukuran KAP dan Opini Audit sebagai Variabel Moderasi yang Terdaftar di BEI Tahun 2015-2017	Syahri Syahbana, Fitriany	Universitas Indonesia, Universitas Indonesia		

Sesi 5.12**Ruang A14**

KODE	JUDUL PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
SIPE-024	akuntan.umkm: Akuntan, UMKM dan Revolusi Industri 4.0	Fiki Putri Ayyunin, Mecky Zerra, Yeny Widya Prihatiningtias	Universitas Brawijaya, Universitas Brawijaya, Jurusan Akuntansi Fakultas Ekonomi Universitas Brawijaya	Dr. Meinarni Asnawi, SE, M.Si	Dr. Anita Erari, SE., M.Si, Agr
SIPE-028	Fenomena Kecurangan Pada Bisnis Transportasi Online	Muhamad Hasbi Navis, Yuki Firmanto	Universitas Brawijaya, Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Brawijaya		
ASPAM-012	Penelitian 10 Tahun Terakhir Akuntansi Publik Dan Teori-Nya	Faiz Zamzami	Universitas Gadjah Mada		
ASPAM-013	Pengaruh Motivasi Pelayanan Publik dan Pertukaran Atasan-Bawahan Terhadap Niat Melakukan Pengungkapan Kecurangan: Suatu Pendekatan Eksperimen	Ertambang Nahartyo, Asep Kurniawan	Universitas Gadjah Mada, STIE Sutaamadja		

DAFTAR ISI ABSTRAK POSTER

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IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK



ABSTRAK POSTER



Pengungkapan *Intellectual Capital* dan *Corporate Social Responsibility* (CSR) terhadap Kinerja Perusahaan

Poster Paper

Tri Retno Indaryanti
Universitas Islam Bandung
triretnoind@gmail.com

Rini Lestari
Universitas Islam Bandung
unirinilestari@gmail.com

Epi Fitriah
Universitas Islam Bandung
epi_fitriah@yahoo.com

Abstrack :*The current phenomenon is a decline in performance in several mining sector companies. On the other hand, it is found that the quality and quantity of information disclosure is still low, such as intellectual capital and Corporate Social Responsibility (CSR) related to environmental activities / conditions of companies in Indonesia. This study aims to determine the effect of disclosure of intellectual capital on company performance, the effect of CSR disclosure on company performance and the influence intellectual capital disclosure and CSR disclosure on company performance. A sample of 15 coal mining subsector companies listed on the Indonesia Stock Exchange for the 2013-2017 period was obtained using purposive sampling. The method used in this research verification method and quantitative approach. Data were analyzed using multiple regression statistical techniques. The results showed that the intellectual capital disclosure had an effect on company performance, CSR disclosure had no effect on company performance, and intellectual capital disclosure and CSR disclosure had an effect on company performance. This research is expected to be a source of information for the government as a regulator of the economy in an effort to increase the quantity and quality of intellectual capital disclosure and CSR disclosure so that it can have an impact on improving corporate performance and to expand the development of economics, especially in accounting.*

Keywords: *Intellectual Capital Disclosure, Corporate Social Responsibility (CSR) Disclosure, and Company Performance.*

PENGARUH PENERAPAN *CORPORATE SOCIAL RESPONSIBILITY* (CSR) TERHADAP LOYALITAS NASABAH DENGAN *CORPORATE IMAGE* DAN KEPUASAN NASABAH SEBAGAI VARIABEL INTERVENING

Aris Prasetyanto¹, Sity Rofingatun², Anthonius H. Citra Wijaya²

Jurusan Akuntansi, Universitas Cenderawasih

Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh penerapan *Corporate Social Responsibility* (CSR) terhadap *corporate image*, pengaruh penerapan CSR terhadap kepuasan nasabah, pengaruh *corporate image* terhadap loyalitas nasabah, pengaruh kepuasan nasabah terhadap loyalitas nasabah, pengaruh penerapan CSR terhadap loyalitas nasabah, pengaruh penerapan CSR terhadap loyalitas nasabah dengan citra perbankan sebagai variabel intervening, pengaruh penerapan CSR terhadap loyalitas nasabah dengan kepuasan nasabah sebagai variabel intervening. Populasi penelitian ini adalah seluruh nasabah PT Bank Mandiri Jayapura. Teknik pengambilan sampel penelitian ini adalah *purposive sampling* dengan sampel 50 responden. Teknik analisis yang digunakan adalah regresi dan *Sobel test* untuk pengujian variabel intervening.

Berdasarkan hasil analisis regresi pada taraf signifikan 5% menunjukkan CSR berpengaruh positif namun tidak signifikan terhadap *corporate image*, CSR berpengaruh positif dan signifikan terhadap kepuasan nasabah, *Corporate image* berpengaruh positif dan signifikan terhadap loyalitas nasabah, kepuasan nasabah berpengaruh positif dan signifikan terhadap loyalitas nasabah, CSR berpengaruh positif namun belum signifikan terhadap loyalitas nasabah, variabel CSR tidak dapat berpengaruh langsung terhadap loyalitas tanpa dimediasi oleh *corporate image*, variabel CSR tidak dapat berpengaruh langsung terhadap loyalitas nasabah tanpa dimediasi oleh kepuasan nasabah.

Kata Kunci: CSR, *Corporate Image*, Kepuasan Nasabah dan Loyalitas Nasabah

**AKUNTANSI PERTANGGUNGJAWABAN SOSIAL MENGGUGAT KEUANGAN
PERUSAHAAN DITINJAU DARI KONSEP GOING CONCERN
(Studi pada Energy Equity Epic Sengkang PTY. LTD)**

Mariyani, S.Ak

Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Islam (FEBI)
Universitas Islam Negeri (UIN) Alauddin Makassar
Mariyani60yusuf@gmail.com

Dr. Saiful Muchlis, SE., M.SA., Akt., CA

Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Islam (FEBI)
Universitas Islam Negeri (UIN) Alauddin Makassar
Email: saiful.cahayaislam@gmail.com

ABSTRAK

The purpose of this study is to find out the application of the going concern concept combined with financial performance to be able to encourage companies to carry out their social responsibility to remain a sustainable (future) goint. In addition, this study also aims to determine the perceptions and level of satisfaction felt by stakeholders on the implementation of CSR programs carried out by the company to stakeholders in order to guarantee the company's business continuity in the future. This research is a qualitative research with a critical approach based on pesedo sustainability through interviews with a total of 6 informants. The results showed that analyzing the company's finances in combination with the going concern concept was able to encourage companies to carry out their social responsibility to remain a concern for the future. The results of the study also show that the CSR programs carried out by the company are considered good and very beneficial for employees and the community around the company. This research also shows that the evaluation of the implementation of CSR programs is realized quite well, stakeholders both internal (employees) and external (local communities) are quite satisfied with the implementation of CSR programs carried out by the company to stakeholders.

Keywords: *Corporate Social Responsibility, Financial Performance, Going Concern Consept, Pesedo Sustainability and Stakeholder Satisfaction*

**IMPLEMENTASI CORPORATE SOCIAL RESPONSIBILITY BERDASARKAN
GLOBAL REPORTING INITIATIVE DAN TEORI ARCHIE CARROLL
(STUDI KASUS PLTU SUDIMORO PACITAN)**

Wahidahwati
STIESIA Surabaya
wahidahwati@stiesia.ac.id

Lina Dwi Purnamasari
STIESIA Surabaya
linadwi0705@gmail.com

ABSTRACT

This research is meant to find out how the implementation of corporate social responsibility at PLTU Jawa Bali at Sudimoro district in Pacitan regency based on global reporting initiative and Archie Carroll theory in 2015-2016 periods. The methods which have been carried out in this research are observation, interview, documentation and this research is qualitative. The data is the primary data i.e. observation data, interview and the secondary data is financial statement of the PLTU in 2015-2016 periods. The data analysis technique has been done by using descriptive-interpretive analysis and the validity of the data has been examined by using triangulation technique. Based on the result of the research, it shows that financial statement, management governance and social responsibility activity of the PLTU has met some aspects and indicators which conform with the GRI G-4. According to Archie Carroll theory, the implementation of corporate social responsibility of the PLTU can be stated maximum since it has met four elements of responsibilities i.e. economical responsibility, law, ethics, and philanthropy. Moreover, the result of other researches shows the occurrence of air and water pollution surround the PLTU so it disturbs the activity of the people and it has made environmental damage and threatened the sea ecosystem.

Keywords: Corporate social responsibility, PLTU Pacitan, global reporting initiative, archie carroll theory, environmental pollution.

FAKTOR-FAKTOR YANG MEMPENGARUHI LUAS CARBON EMISSION DISCLOSURE

Full paper

Ghadis Amanda

Ghadisamanda1698@gmail.com

Pipin Kurnia

pipinjazzy@yahoo.com

Abstract

The purpose of this study is to determine effect of companies size, leverage, reputation of the public accounting firm and financial performance towards Carbon Emission Disclosure of manufacturing companies in Indonesia and Australia. And this research aims to examine the differences between carbon emission disclosure in indonesia's and australia's manufacturing companies. The disclosure of carbon emissions was measured by adopting a check list who developed from the Carbon Disclosure Project (CDP). The sample was selected using purposive sampling method, and the result there is 37 selected sample from manufacturing companies listed on the Indonesia's Stock Exchange and 25 selected manufacturing companies listed in the ASX on 2015-2016 period. The results showed that the size of the company had a significant effect on the disclosure of carbon emissions in Indonesia and size companies effected on the disclosure of carbon emission in Australia but there is not a significant effect. The Company's performance had an effect on the disclosure of carbon emissions in Indonesia but had no effect on the disclosure of carbon emissions in Australia while other factors had no effect. Then this research shows that there are differences between disclosure of carbon emissions in Indonesia and Australia's companies. This study also found that there is still low awareness of companies in Indonesia on environmental performance and disclosure of carbon emissions.

Keywords : Carbon Emission, Ukuran perusahaan, Leverage, Reputasi KAP, Tobin's Q, Protokol Kyoto, RAN GRK.

**PENGARUH *LEVERAGE* TERHADAP PENGHINDARAN PAJAK DENGAN
PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY*
SEBAGAI VARIABEL PEMODERASI**

Nur Fitriani Nugrohowati
Universitas Yapis Papua
Email:nur.fitriani080198@gmail.com

Victor Pattiasina
Universitas Yapis Papua
Email:
victorpattiasina6@gmail.com

Fajar Rina Sejati
Universitas Yapis Papua
Email:
avicennasejati@gmail.com

Abstrac: Tax avoidance is a strategy of tax management in a company that aims to maximize income after tax or it can be called reducing the burden of paying taxes. This assessment aims to analyze the influence of leverage on tax avoidance. With disclosure of corporate social responsibility as a moderating variable. The independent or independent variable in this study is leverage (DER). In addition, the dependent or dependent variable of this study is tax avoidance. While corporate social responsibility (CSR) in this study is a moderating variable. This study uses a data sample of consumer goods manufacturing sector manufacturing companies listed on the Indonesia Stock Exchange in 2013-2017. The analysis used is a moderating regression analysis (MRA) with SPSS 21 application. Sampling using purposive sampling technique. The results of this study are that leverage affects tax avoidance, and leverage that influences tax avoidance which is moderated by Corporate Social Responsibility (CSR).

Keywords: Leverage, tax avoidance, and Corporate Social Responsibility.

Several Things That Can Affect Profit Growth in Plantation Sub-Sector Companies Listed on the Indonesia Stock Exchange

Poster paper

Retno Martanti Endah Lestari
Universitas Pakuan
retno.martanti@unpak.ac.id

Lia Veranika
Universitas Pakuan
liaveranika22@gmail.com

Rochman Marota
Universitas Pakuan
rochmanmarota@yahoo.com

Abstrak :

Tujuan utama perusahaan adalah menghasilkan laba. Dari laba tersebut diharapkan perusahaan dapat meningkatkan aset dan mengurangi kewajiban. Pertumbuhan laba adalah rasio yang menunjukkan kemampuan perusahaan meningkatkan laba bersih dibanding tahun sebelumnya. Semakin tinggi pertumbuhan laba, semakin baik kinerja keuangan suatu perusahaan. Tujuan dari penelitian ini adalah untuk mengetahui pengaruh Return On Asset, Total Asset Turnover, Working Capital to Total Asset terhadap pertumbuhan laba.

Jenis penelitian ini adalah penelitian kuantitatif. Populasi dalam penelitian ini adalah perusahaan sektor perkebunan yang terdaftar di Bursa Efek Indonesia periode 2013-2017. Sampel penelitian dipilih dengan menggunakan teknik purposive Sampling dan diperoleh sebanyak 4 perusahaan. Penelitian ini menggunakan data sekunder yang didapatkan dari laporan tahunan perusahaan sampel yang diperoleh melalui website Bursa Efek Indonesia (www.idx.co.id).

Hasil penelitian menunjukkan bahwa Return On Asset dan Working Capital to Total Asset tidak berpengaruh terhadap pertumbuhan laba. Sedangkan Total Asset Turnover berpengaruh terhadap pertumbuhan laba. Hasil pengujian secara simultan bahwa Return On Asset, Total Asset Turnover, dan Working Capital to Total Asset berpengaruh terhadap pertumbuhan laba. Implikasi dari penelitian ini adalah memberikan kontribusi dalam pengembangan ilmu pengetahuan di bidang akuntansi keuangan juga diharapkan dapat menjadi acuan sebagai informasi dan menjadi bahan referensi dalam melakukan penelitian selanjutnya. Kelemahan dari penelitian ini adalah periode penelitian yang pendek yaitu 5 tahun dan hanya 1 jenis jenis perusahaan.

Kata Kunci : *Return On Asset, Total Asset Turnover, Working Capital to Total Asset, Pertumbuhan Laba*

PENGUJIAN *FRAUD DIAMOND THEORY* PADA INDIKASI *FINANCIAL STATEMENT FRAUD* DI INDONESIA

Ni Kadek Suparmini
Fakultas Ekonomi dan Bisnis Universitas
Udayana (Unud), Bali, Indonesia
email: Rita.suparmini@gmail.com

Dodik Ariyanto
Fakultas Ekonomi dan Bisnis Universitas
Udayana (Unud), Bali, Indonesia
Email: dodikariyanto@unud.ac.id

Abstrak

Penelitian bertujuan mendapatkan bukti empiris tentang *fraud diamond theory*. Penelitian dilakukan pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2015-2017. Metode penentuan sampel yang digunakan *nonprobability sampling* dengan teknik *purposive sampling*. Terdapat 145 perusahaan sebagai populasi, dan yang memenuhi syarat dan dijadikan sampel sejumlah 66 perusahaan. Teknik analisis data yang digunakan adalah regresi linier berganda. Berdasarkan hasil analisis, *nature of industry* berpengaruh negatif pada indikasi *financial statement fraud* sedangkan *personal financial need*, *auditor firm size*, dan *change of directors* tidak berpengaruh pada indikasi *financial statement fraud*. Penelitian memberikan implikasi bagi shareholder, regulator, ataupun pihak yang menggunakan informasi laporan keuangan sebagai salah satu pertimbangan untuk memberikan penilaian terhadap peluang terjadinya tindakan kecurangan atas laporan keuangan perusahaan.

Kata Kunci: *fraud diamond, financial statement, fraud*

Abstract

This study aims to obtain empirical evidence of fraud diamond theory. This research was conducted on manufacturing companies listed on the Indonesia Stock Exchange (BEI) for the 2015-2017 period. The sample determination method used is nonprobability sampling with purposive sampling technique. There are 145 companies as a population with a total of 66 companies as samples. The data analysis technique used is multiple linear regression. Based on the results of the analysis, it was stated that the nature of industry had a negative effect on indications of financial statement fraud while financial need, auditor firm size, and change of directors had no effect on indications of financial statement fraud. This study has implications for shareholders, regulators, or parties who use information in financial statements as a consideration in providing an assessment of the chances of fraudulent actions on the company's financial statements.

Keywords: *diamond fraud, financial statement fraud*

PENGARUH PELATIHAN PASAR MODAL, KAMPANYE “YUK NABUNG SAHAM”, SERTIFIKASI PROFESI WPPE, SERTA SISTEM ONLINE TRADING PADA MINAT MAHASISWA BERINVESTASI DI PASAR MODAL

Full paper

Ida Ayu Bintang Gesaputri
Universitas Udayana
Bintang.gesa9g@gmail.com

I.G.A.M. Asri Dwija Putri
Universitas Udayana
igamasri@yahoo.com

Abstrak: Pengembangan pasar modal tidak hanya bertujuan dalam memenuhi kebutuhan finansial perusahaan-perusahaan didalamnya, tetapi juga dengan penggalangan peningkatan jumlah investor khususnya investor lokal. Penelitian ini bertujuan untuk mengungkap pengaruh pelatihan pasar modal, kampanye “yuk nabung saham”, sertifikasi profesi wakil perantara pedagang efek, dan sistem *online trading* pada minat berinvestasi mahasiswa pada pasar modal yang sudah memperoleh mata kuliah pasar modal. Penelitian ini dilakukan dengan jumlah 115 orang respon melalui kuesioner. Metode pengambilan sampel yang digunakan peneliti adalah metode *purposive sampling*. Dari hasil penelitian yang dilakukan dapat disimpulkan bahwa pada hasil analisis regresi yang dilakukan, pelatihan pasar modal, kampanye “yuk nabung saham”, sertifikasi profesi wakil perantara pedagang efek, dan sistem *online trading* mempengaruhi minat mahasiswa berinvestasi di pasar modal secara signifikan. Peneliti menyajikan hal “menarik” bahwa digunakan variabel baru seperti kampanye “yuk nabung saham” dan sertifikasi wakil perantara pedagang efek yang belum dilakukan oleh peneliti-peneliti sebelumnya.

Kata Kunci : pelatihan pasar modal, kampanye, sertifikasi, online trading, investasi, minat investasi

Abstract: *The development of the capital market not only to aim the financial needs of the companies in it, but also by raising the increasing number of investors, especially local investors. This study aims to reveal the effect of capital market training, the " yuk nabung saham " campaign, professional certification of broker dealer, and online trading system on investment interest of the university students in capital markets who have got capital market courses. This study was conducted with the number of 115 people responses by questionnaire. Sampling's method used by researchers was the method of purposive sampling. From the results of the research can be concluded by regression analysis which were capital market training, campaign " yuk nabung saham ", professional certification of broker dealer, and online system trading affect the interest of the students investing in capital markets significantly. The researchers present something that was interesting, there were new variables such as the " yuk nabung saham" campaign and certification of broker-dealer representatives which have not been performed by previous researchers before.*

Keywords: *capital market training, campaign, certification, online trading, investment, investment interest*

UKURAN KAP DAN *AUDIT DELAY*: BUKTI EMPIRIS DI SEKTOR KEUANGAN INDONESIA DALAM MENGHADAPI ASEAN *ECONOMIC COMMUNITY*

Jenis Sesi Paper: Full paper

Nurul Herawati
Fakultas Ekonomi dan Bisnis, Universitas
Trunojoyo Madura
herawati@trunojoyo.ac.id

Edy Suprianto
Fakultas Ekonomi,
Universitas Islam Sultan Agung
edysuprianto@unissula.ac.id

Abstract: *This study aims to examine the effect of audit firm size on audit delay. This topic was reexamined with the existence of Law Number 5 of 2011 concerning Public Accountants in Indonesia in the face of the ASEAN Economic Community (MEA) and the gradual implementation of IFRS in Indonesia up to 2012. The research samples used financial companies listed on the Indonesia Stock Exchange during period 2012 - 2017 and obtained a final sample of 339 observations. Testing uses a regression model and is processed with Stata. The results showed that the average sample company has an audit reporting time of 70 days and empirically proved that the size of the accounting firm has a negative effect on audit delay. In other words, the greater the KAP (Big4), the smaller the level of audit delay and vice versa if the smaller the KAP (Non-Big4), the higher the level of audit delay. The results of this study support the political cost theory and some of the results of previous studies.*

Keywords: *Audit Firm Size, Audit Delay, Audit Lag, Audit, BigFour, Financial Firm*

Abstrak: *Penelitian ini bertujuan untuk menguji pengaruh ukuran KAP terhadap audit delay. Topik ini diuji kembali dengan munculnya Undang-Undang Nomor 5 Tahun 2011 tentang Akuntan Publik di Indonesia dalam menghadapi Masyarakat Ekonomi ASEAN (MEA) dan penerapan IFRS secara bertahap di Indonesia sampai dengan tahun 2012. Sampel penelitian menggunakan perusahaan keuangan yang terdaftar di Bursa Efek Indonesia selama periode 2012 – 2017 dan diperoleh sampel final sebanyak 339 observasi. Pengujian menggunakan model regresi dan diolah dengan Stata. Hasil penelitian menunjukkan bahwa rata-rata perusahaan sampel memiliki waktu pelaporan audit sebesar 70 hari dan terbukti secara empiris bahwa ukuran KAP berpengaruh negatif terhadap audit delay. Dengan kata lain bahwa semakin besar KAP (Big4) maka semakin kecil tingkat audit delay dan sebaliknya jika semakin kecil KAP (Non-Big4) maka semakin tinggi tingkat audit delay. Hasil penelitian ini mendukung political cost theory dan beberapa hasil penelitian sebelumnya.*

Kata Kunci: *Ukuran KAP, Audit Delay, Audit Lag, Audit, BigFour, Perusahaan Keuangan*

Arus Kas Bebas dan Manajemen Laba Sektor Perbankan di Indonesia

Jenis Sesi Paper: Full paper

Aristo Riady dan Yulius Jogi Christiawan

Program Akuntansi Bisnis, Fakultas Ekonomi dan Bisnis, Univ. Kristen Petra

Email :yulius@petra.ac.id

ABSTRACT

This study aims to examine whether free cash flow, Capital Adequacy Ratio (CAR) and leverage affect earnings management in the banking sector in Indonesia. The sample used in this study was all banks listed on the Stock Exchange in 2013 - 2017. There were total observations of 204 observational data. The analysis technique used is multiple linear regression.

The results of the study show that the greater the free cash flow and CAR make bank management increasingly do not do earnings management. This study did not succeed in finding a relationship between leverage and earnings management activities in the banking sector.

Keywords : Free Cash Flow, Capital Adequacy Ratio, Leverage, Earnings Management

ABSTRAK

Penelitian ini bertujuan untuk menguji apakah arus kas bebas, Capital Adequacy Ratio (CAR) dan leverage mempengaruhi manajemen laba pada sektor perbankan di Indonesia. Sampel yang digunakan dalam penelitian ini adalah seluruh perbankan yang terdaftar di BEI pada tahun 2013 – 2017. Terdapat total observasi 204 data pengamatan. Teknik analisa yang digunakan adalah regresi linear berganda.

Hasil penelitian menunjukkan bahwa semakin besar arus kas bebas dan CAR membuat manajemen bank semakin tidak melakukan manajemen laba. Penelitian ini tidak berhasil menemukan hubungan antara leverage bank dengan aktivitas manajemen laba.

Kata Kunci : Arus Kas Bebas, Capital Adequacy Ratio, Leverage, Manajemen Laba

CORPORATE SOCIAL RESPONSIBILITY (CSR) AND RISK TAKING: EVIDENCE FROM INDONESIA

Rezki Ananda Mulia
Universitas Kristen Maranatha

Joni
Universitas Kristen Maranatha

ABSTRACT

In this paper, we examine the effect of Corporate Social Responsibility (CSR) on risk taking in Indonesia. We hand collect CSR and other corporate governance data for publicly listed firms on the Indonesian Stock Exchange (IDX) for the period 2016-2017. The results, based on 820 firm-year observations, suggest that CSR activity is negatively related to corporate's risk. This means the presence of CSR activity is positively perceived by stakeholders, therefore it reduces operating and market risks of the company. Also, we test for endogeneity and the main findings are remain similar.

Keywords: CSR, Operating and Market Risks, Endogeneity

**PENGARUH NET WORKING CAPITAL, INVESTMENT
OPPORTUNITY, & CASH CONVERSION CYCLE TERHADAP CASH
HOLDING**

**(Penelitian Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek
Indonesia Periode 2014-2016)**

Nurainun Bangun
FEB UNTAR
Email: inun66@yahoo.com
: primsa.bangun@ukrida.ac.id

Primsa Bangun
FEB UKRIDA
Email

Yunus Pakpahan
FEB UKRIDA

Email : yunus.pakpahan@ukrida.ac.id

Abstract: Cash Holding is one of policies that management have to make. In formulating cash holding policy, management consider various factors to establish optimum cash level for corporate. This study aimed to investigate the effect of net working capital, investment opportunity, and cash conversion cycle on cash holding level. The population in this study are manufacturing company listed on Indonesia Stock Exchange (IDX). The samples used are 67 manufacturing company which listed on IDX for the period 2014-2016. This study uses secondary data obtained from IDX website dan processed by Statistical Package for Social Science (SPSS) 22 software. The result of this study show that net working capital positively affect cash holding, investment opportunity positively affect cash holding, and cash conversion cycle negatively affect cash holding.

Keywords: Cash Holding, Net Working Capital, Investment Opportunity, Cash Conversion Cycle

Earning Management Sebagai Upaya Manajerial Mempertahankan Bond Rating

Poster paper

Andriawan

Alumni

Magister Akuntansi FE UNTAR

andrisanz91@gmail.com

Ignatius Roni Setyawan

Dosen S1 Manajemen

FE UNTAR

ign.s@fe.untar.ac.id

Abstract:

The purpose of this study is examine the analysis of factors affecting Bonds rating of non-financial companies listed on Indonesia Stock Exchange for the period 2012-2016. Sample was selected using purposive sampling method amounted to 30 companies. Data processing techniques using multiple regression analysis what helped by SPSS program (Statistical Product and Service Solution). The result of this study shows that partially company's size, company's growth, and auditor size have significant influence on bonds rating, while the earnings management have no significant effect on bonds rating. This result supports the Heintz and Wajnztain (2017) study that management will think twice about earnings management when rating bonds. This is based on the principle of transparency in corporate governance that the actual company's performance will better reflect the company's position as a good bond issuer. However, this study shows that company's size, company's growth, and auditor size have a significant effect on bonds rating respectively. This result proves once again that in determining the bond rating, the factor of firm size, growth and auditor size are very important factors in bond rating. Without having to do earnings management then if the company has good size, growth and auditors size related then it will also be good to bond ratings according to the criteria of these rating providers.

Keywords: *Earnings Management, Size, Growth, Auditor Size, Bonds Rating*

Analisis Moderasi Mediasi Hubungan Arus Kas-Investasi, *Corporate Social Responsibility (CSR)* dan Biaya Agensi

Jenis Sesi Paper : Poster paper

Ratieh Widhiastuti

Jurusan Pendidikan Ekonomi,
Fakultas Ekonomi
Universitas Negeri Semarang
ratieh.widhiastuti@mail.unnes.ac.id

Kiswanto

Jurusan Akuntansi,
Fakultas Ekonomi
Universitas Negeri Semarang
kiswanto@mail.unnes.ac.id

Ahmad Nurkhin

Jurusan Pendidikan Ekonomi,
Fakultas Ekonomi
Universitas Negeri Semarang
ahmadnurkhin@mail.unnes.ac.id

Sri Rahmah Putri Bestari

Jurusan Akuntansi,
Fakultas Ekonomi
Universitas Negeri Semarang
srpb24@gmail.com

Abstract

This study aims to examine the factors that affect investment in manufacturing companies in Indonesia by using 3 variables consisting of 1 independent variable that is cash flow, 1 moderation variable that is CSR and 1 mediation variable that is agency cost. The population in this study is a manufacturing company listed on the Indonesia Stock Exchange (BEI) during the period 2011-2016 which amounted to 149 companies. The sample used in this study amounted to 41 companies selected using purposive sampling technique. Data were analyzed using classical assumption test, simple regression analysis and regression analysis with moderating mediating (modmed) variable SPSS 23. The results showed that cash flow has no effect on investment, CSR proved to be a moderate variable of the relationship between cash flow to investment and agency costs able to mediate the moderate effects of CSR. The conclusion of this research is that cash flow can not be a factor affecting investment, CSR can be a moderating variable strengthening the relationship between cash flow to investment and agency cost can be a mediation variable of moderation effect of CSR.

Keywords: Agency costs ; Cash flow; CSR; Investation

Pengaruh *Corporate Governance* dan Ukuran Perusahaan Terhadap Kinerja Keuangan dan *Company Value: Sustainability Reporting* Sebagai Variabel *Intervening*

Rara Gustiana
Universitas Lambung Mangkurat
Raragustiana92@yahoo.com

Wahyudin Nor
Universitas Lambung Mangkurat
wahyudinnor@ulm.ac.id

Muhammad Hudaya
Universitas Lambung Mangkurat
hudaya@ulm.ac.id

Abstrak: Penelitian ini bertujuan untuk menganalisis lebih dalam mengenai hubungan *corporate governance* dan ukuran perusahaan terhadap kinerja keuangan dan *company value* dengan *sustainability reporting* sebagai variabel *intervening*. Penelitian ini menggunakan data sekunder. Variabel independen dalam penelitian ini adalah *corporate governance* dan ukuran perusahaan. Variabel dependen dalam penelitian ini adalah kinerja keuangan dan *company value*. Variabel *intervening* yang digunakan adalah *sustainability reporting*. GRI digunakan sebagai paduan *sustainability reporting* untuk dasar pengukuran indeks. Sampel penelitian ini adalah 12 perusahaan yang mempublikasikan *sustainability reporting* dan laporan keuangan tiga tahun berturut-turut pada tahun 2014-2016 yang dapat diakses melalui *website* perusahaan. Teknik analisis data dalam penelitian ini dengan menggunakan *Partial Least Square (PLS)* dengan proses perhitungan yang dibantu program aplikasi software. Hasil penelitian menunjukkan bahwa ada pengaruh positif dan signifikan dari *corporate governance* terhadap kinerja keuangan, terdapat pengaruh signifikan dari *corporate governance* terhadap *company value*, tidak ada pengaruh signifikan dari *corporate governance* dan ukuran perusahaan terhadap *sustainability reporting* dan tidak ada pengaruh signifikan dari ukuran perusahaan terhadap kinerja keuangan dan *company value*. *Sustainability reporting* tidak memediasi *corporate governance* dan ukuran perusahaan terhadap kinerja keuangan dan *company value*.

Kata Kunci: *Corporate Governance*, Ukuran Perusahaan, Kinerja Keuangan, *Company Value*, *Sustainability Reporting*

**PENGARUH *LEVERAGE*, PROFITABILITAS DAN PENGUNGKAPAN
TANGGUNG JAWAB SOSIAL PERUSAHAAN TERHADAP NILAI PERUSAHAAN
PADA PERUSAHAAN YANG TERDAFTAR DI BURSA EFEK INDONESIA
PERIODE 2014-2017**

**Nindi Ayu Pujaningrum
Dr. Wuryan Andayani, SE., Ak., M.Si.**

Fakultas Ekonomi dan Bisnis Universitas Brawijaya, Malang, Indonesia

ABSTRAK

This study aims at identifying the effect of leverage, profitability, and the disclosure of corporate social responsibility company. The population of this research are all companies listed on the Indonesia stock exchange years 2014-2017, the technique of sampling is done using a purposive sampling method and based on the criteria that was specified then the number of samples retrieved as many as 36 corporate data. Research data taken secondary data, namely the annual report of the company and also the sustainability report (sustainability report) published by the company. Hypothesis testing studies used multiple regression analysis techniques with the application of SPSS. The results of the study indicates that leverage, profitability, and corporate social responsibility give positive effect in firm value.

Keywords: leverage, profitability, corporate social responsibility disclosure, firm value

Dampak Pengungkapan CSR Terhadap Firm Value dan Harga Saham

***Abstract :** This research is related to a causal relationship in stock trading. In this study, discussing how CSR and Firm Value influence investor's decisions which are reflected in the movement of Stocks Prices. CSR is represented by 6 indicators in accordance with GRI4, Firm Values are represented by PBV, PER and Tobins Q, while Stock Prices are represented by the closing price when financial statements are published until five days later. The sample used is a basic industrial and chemical company registered in the Indonesia Stock Exchange period 2013-2017. The research method uses PLS with Smart PLS 3 software. The results of the study reveal that CSR and Firm Value have an effect on the direction of the positive relationship with stock price movements. CSR disclosure has an effect on the positive relation with Firm Value. CSR disclosure has an effect on Firm Values and has an impact on stock price movements.*

***Keywords :** Corporate Social Responsibility, Firm Value, Stock Prices*

***Abstrak :** Penelitian ini terkait dengan hubungan kausal dalam perdagangan saham. Dalam penelitian ini, membahas bagaimana CSR dan Nilai Perusahaan memengaruhi keputusan investor yang tercermin dalam pergerakan Harga Saham. CSR diwakili oleh 6 indikator sesuai dengan GRI4, Nilai Perusahaan diwakili oleh PBV, PER dan Tobins Q, sedangkan Harga Saham diwakili oleh harga penutupan ketika laporan keuangan dipublikasikan hingga lima hari setelahnya. Sampel yang digunakan adalah perusahaan industry dasar dan kimia yang terdaftar di Bursa Efek Indonesia periode 2013-2017. Metode penelitian menggunakan PLS dengan perangkat lunak Smart PLS 3. Hasil penelitian mengungkapkan bahwa CSR dan Nilai Perusahaan memiliki pengaruh pada arah hubungan positif dengan pergerakan harga saham. Pengungkapan CSR berpengaruh pada hubungan positif dengan Nilai Perusahaan. Pengungkapan CSR memiliki efek pada Nilai-Nilai Perusahaan dan berdampak pada pergerakan harga saham.*

***Kata Kunci :** Corporate Social Responsibility, Firm Value, Stock Prices*

**Tanggungjawab Lingkungan, Legitimasi dan
Peluang Daya Saing :
Pengaruhnya terhadap Penerapan *Environmental
Accounting*
(Studi pada Rumah Sakit Umum Daerah Kabupaten
Manokwari)**

Jenis Sesi Paper : Full Paper

Anik Wuriasih
Universitas Papua
akoeanik@gmail.com

Mona P. Mokodompit
Universitas Papua
mmokodompit@gmail.com

Salebri Loupatty
Universitas Papua
salebriloupatty31@gmail.com

Abstract: *This research aims to examine whether environmental responsibility, legitimation, and opportunities for competitiveness affecting the implementation of environmental accounting at the Manokwari Regional Public Hospital. In this research, the employees of Manokwari Regional Public Hospital are concluded as research population. The sample of the population in this research is limited solely on the type of certain person who could provide particular information that could assist this research. The quantitative approaches have been used in this study with 139 respondents as a research sampling. Our findings indicate that environmental responsibility support significantly affects the implementation of environmental accounting. Practically, this study contributes to address the issue of the implementation of environmental accounting at the Manokwari Regional Public Hospital.*

Keywords: *Environmental Responsibility, Legitimation, Opportunities for Competitiveness, Environmental Accounting*

**ANALISIS FAKTOR-FAKTOR YANG MEMENGARUHI
RISK MANAGEMENT DISCLOSURE
(Studi Empiris pada perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia (BEI)
periode 2012-2016)**

Arif Susanto¹⁾, Bill J.C. Pangayow²⁾, Hastutie N. Andriati³⁾

Jurusan Akuntansi, Universitas Cenderawasih

Abstrak

Pengungkapan manajemen risiko (*risk management disclosure*) merupakan pengungkapan atas risiko-risiko yang telah dikelola perusahaan atau pengungkapan mengenai bagaimana perusahaan dalam mengendalikan risiko terkait masa mendatang. Penelitian ini memiliki tujuan untuk memberikan bukti empiris mengenai faktor-faktor yang mempengaruhi *risk management disclosure*. Faktor-faktor yang dimaksud adalah kepemilikan manajerial, kepemilikan publik, ukuran dewan komisaris, reputasi auditor, *leverage*, ukuran perusahaan dan komite audit.

Penelitian ini menggunakan data sekunder, populasinya adalah perusahaan manufaktur yang terdaftar di bursa efek Indonesia tahun 2012-2016. Teknik pengambilan sampel dilakukan dengan *purposive sampling*. Berdasarkan kriteria sampel diperoleh sampel Sebanyak 27 perusahaan per tahun untuk periode 2012 sampai dengan 2016 hingga total sampel yang digunakan dalam penelitian ini adalah sebanyak 135 data laporan tahunan dan laporan keuangan. Penelitian ini menggunakan beberapa pengujian yaitu analisis statistik deskriptif, uji normalitas, uji autokorelasi, uji multikolinieritas, uji heteroskedastisitas, uji regresi berganda, uji signifikansi simultan, uji signifikansi parameter individual dan uji koefisien determinasi. Hasil penelitian ini menunjukkan kepemilikan manajerial memiliki nilai signifikan sebesar $0,181 > \alpha (0,05)$, kepemilikan publik memiliki nilai signifikan sebesar $0,478 > \alpha (0,05)$, ukuran dewan komisaris memiliki nilai signifikan sebesar $0,184 > \alpha (0,05)$, reputasi auditor memiliki nilai signifikan sebesar $0,221 > \alpha (0,05)$, *leverage* memiliki nilai signifikan sebesar $0,000 < \alpha (0,05)$, ukuran perusahaan memiliki nilai signifikan sebesar $0,045 < \alpha (0,05)$, dan komite audit memiliki nilai signifikan sebesar $0,142 > \alpha (0,05)$. Hasil analisis menunjukkan bahwa variabel independen yang mempunyai pengaruh signifikan terhadap *risk management disclosure* adalah *leverage* dan ukuran perusahaan. Selanjutnya, variabel independen kepemilikan manajerial, kepemilikan publik, ukuran dewan komisaris, reputasi auditor, dan komite audit tidak berpengaruh secara signifikan terhadap *risk management disclosure*.

Kata kunci: *Risk Management Disclosure*, **Kepemilikan Manajerial, Kepemilikan Publik, Ukuran Dewan Komisaris, Reputasi Auditor, Leverage, Ukuran Perusahaan Dan Komite Audit.**

**PENGARUH PENGUNGKAPAN RELATIONAL CAPITAL PADA
KINERJA KEUANGAN PERUSAHAAN (STUDI EMPIRIS PADA
PERUSAHAAN *HIGH-IC INTENSIVE INDUSTRIES* YANG
TERDAFTAR DI BURSA EFEK INDONESIA**

Sylvia Christina Daat¹⁾

Jurusan Akuntansi, Universitas Cenderawasih

Abstrak

Penelitian ini dimotivasi oleh berkembangnya arah penelitian akuntansi pada isu-isu asset tidak berwujud (*intangible capital*), secara khusus *intellectual capital* (modal intelektual) yang dipicu oleh revolusi dalam teknologi informasi, pentingnya pengetahuan dan bisnis berbasis pengetahuan (*knowledge-based business*), serta timbulnya inovasi sebagai pola penentu utama keunggulan kompetitif perusahaan. Informasi modal intelektual merupakan salah satu informasi yang dibutuhkan oleh investor karena informasi tentang modal intelektual dapat membantu investor untuk memprediksi kinerja perusahaan dimasa yang akan datang. Secara khusus, *relational capital* sebagai komponen modal intelektual dipandang sebagai salah satu pemicu yang dapat meningkatkan keunggulan kompetitif perusahaan melalui relasi yang kuat dengan stakeholder, dan selanjutnya mampu meningkatkan kinerja perusahaan. Oleh sebab itu, penelitian ini mencoba menemukan bukti empiris pengaruh pengungkapan *relational capital* pada kinerja keuangan perusahaan *High-IC Intensive Industries* yang terdaftar di Bursa Efek Indonesia, periode pengamatan 2014 sampai dengan 2017. Penelitian ini menggunakan sampel penelitian yang diseleksi dengan metoda *purposive sampling* dan berdasarkan kriteria yang diterapkan dan diperoleh total sebanyak 72 observasi perusahaan tahun (*first-year observations*) *High-IC Intensive Industries* yang terdaftar di Bursa Efek Indonesia. Hasil penelitian dengan menggunakan pengujian regresi berganda dengan SPSS ini memberikan bukti empiris bahwa pengungkapan relational capital berpengaruh pada tiga ukuran kinerja keuangan, yaitu: pendapatan bersih, nilai perusahaan, dan arus kas operasi perusahaan.

Kata kunci: *Relational Capital, Intangible Capital, Pendapatan Bersih, Nilai Perusahaan, dan Arus Kas Operasi.*

Pengaruh Pengungkapan Corporate Social Responsibility, Persistensi Laba, dan Ukuran Perusahaan terhadap Earning Response Coefficient

Full paper

Vina Marinda Ranti

Fakultas Ekonomi dan Bisnis

Universitas Mulawarman

vina.marinda.ranti16@mhs.feb.unmul.ac.id

Zaki Fakhroni[©]

Fakultas Ekonomi dan Bisnis

Universitas Mulawarman

zaki.fakhroni@feb.unmul.ac.id

Abstract: *This research is conducted to test whether Corporate Social Responsibility (CSR), Earnings Persistence and company size have an effect on Earnings Response Coefficient (ERC) of a company. This Research uses secondary data taken from the financial statements and annual report of manufacturing companies listed on the Indonesia Stock Exchange period 2013-2017, based on the purposive sampling method there are 84 firms. This study used multiple linear regression analysis and descriptive statistics analysis. The result is shows that CSR has positive impact on the ERC, Earnings Persistence has positive impact on the ERC, and Company size variables do not affect the ERC.*

Keywords: *CSR, Earnings Persistence, Size, ERC*

[©] Corresponding Authors

APAKAH PERTUMBUHAN EKONOMI MEMODERASI PENGARUH NILAI FUNDAMENTAL TERHADAP *RETURN* SAHAM PERUSAHAAN INFRASTRUKTUR DI INDONESIA?

Al-iefan Kharismawan Syahriar

STIE YKPN, Jalan Seturan Yogyakarta, al.iefan.k@mail.ugm.ac.id

Dody Hapsoro

STIE YKPN, Jalan Seturan Yogyakarta, dodyhapsoro@gmail.com

Abstrak

Isu pembangunan infrastruktur dan pertumbuhan ekonomi pada masa pemerintahan Presiden Jokowi sangat populer. Pembangunan infrastruktur diharapkan akan berdampak pada pertumbuhan ekonomi di Indonesia. Masyarakat percaya bahwa infrastruktur yang lebih baik dapat menghasilkan pertumbuhan ekonomi yang lebih tinggi dan mempengaruhi pertumbuhan pasar modal. Tujuan penelitian adalah untuk menguji pengaruh nilai fundamental yang diwakili oleh *earning per share*, *debt to equity ratio*, *price earning ratio*, dan *net profit margin* terhadap *return* saham perusahaan infrastruktur yang tercatat di Bursa Efek Indonesia pada tahun 2014-2016 dengan pertumbuhan ekonomi sebagai variabel moderasi. Pertumbuhan ekonomi dalam penelitian ini diproses dengan produk domestik bruto.

Penelitian ini menggunakan teknik *purposive sampling* dengan data perusahaan infrastruktur yang terdaftar di BEI selama periode 2014-2016. Ada 32 perusahaan yang digunakan sebagai sampel dalam penelitian ini. Metode analisis yang digunakan adalah *partial least square* dengan menggunakan *software* WarpPLS versi 6.0. Selanjutnya, analisis statistika deskriptif juga dilakukan untuk memahami karakteristik masing-masing variabel dalam penelitian ini.

Hasil yang diperoleh dari penelitian ini bervariasi. EPS memiliki pengaruh positif terhadap *return* saham, sementara DER, PER, dan NPM tidak berpengaruh terhadap *return* saham. Selanjutnya, pertumbuhan ekonomi memoderasi pengaruh PER dan NPM terhadap *return* saham. Akan tetapi, penelitian ini gagal membuktikan pertumbuhan ekonomi memoderasi pengaruh EPS dan DER terhadap *return* saham perusahaan.

Kata kunci: Pertumbuhan ekonomi, nilai fundamental, *return* saham

INTELLECTUAL CAPITAL DISCLOSURE, COST OF CAPITAL DAN GOOD CORPORATE GOVERNANCE: COMPARATIVE STUDY DI PERBANKAN ASEAN

ISTIANINGSIH
Indonesia Banking School

ABSTRACT

Investment in intangible assets empirically contributes to building company value through competitive advantage (Kaplan and Norton: 2004). If the market is efficient, investors will give higher value to companies that have higher intellectual capital (Chen et al., 2005). Disclosure of intellectual capital in financial statements will reduce information asymmetry then reduce the cost of equity (Bottosan, 2006; Ecker et al., 2006). This information asymmetry will increase the risk so it must be reconditioned. Good corporate governance practices are expected to have a role in reducing asymmetric information and risk. Disclosure of the company's intellectual capital with better GCG values will be responded to more strongly by investors when compared to companies with lower GCG values. This study examines the effect of intellectual capital disclosure on capital costs (COC). In addition, an analysis of whether good corporate governance (GCG) moderates the impact of disclosure of corporate intellectual capital on the cost of capital.

The research population is companies in the Banking Industry sector that are listed on ASEAN State Stock Exchanges during the 2015-2016 period. The sample is chosen to refer to characteristics that have a full annual report and are included in the GCG ranking. the index of disclosure of intellectual capital has a negative and significant effect on the cost of capital. The interaction between the index of disclosure of intellectual capital and good corporate governance also has a negative and significant effect on the cost of capital. The results of this study are expected to contribute to an understanding of the importance and reveal intellectual capital for companies and investors.

Keywords: disclosure of intellectual capital, good corporate governance, cost of equity capital, ASEAN banking

ABSTRAKInvestasi pada aset tidak berwujud secara empiris memberikan kontribusi untuk membangun nilai perusahaan melalui keunggulan kompetitif (Kaplan dan Norton: 2004). Jika pasar efisien maka investor akan memberikan nilai yang lebih tinggi kepada perusahaan yang memiliki modal intelektual lebih tinggi (Chen et al., 2005). Pengungkapan modal intelektual pada laporan keuangan akan mengurangi asimetri informasi kemudian menurunkan biaya ekuitas (Bottosan, 2006; Ecker et al., 2006). Asimetri informasi ini akan menaikkan risiko sehingga harus direduksi. Praktik tata kelola perusahaan yang baik diharapkan memiliki peran untuk menurunkan informasi asimetris dan risiko. Pengungkapan modal intelektual perusahaan dengan nilai GCG yang lebih baik akan direspons lebih kuat oleh investor jika dibandingkan dengan perusahaan yang nilai GCGnya lebih rendah. Penelitian ini menguji pengaruh pengungkapan modal intelektual terhadap biaya modal (COC). Selain itu, analisis apakah good corporate governance (GCG) memoderasi dampak pengungkapan modal intelektual perusahaan terhadap biaya modal.

Populasi penelitian adalah perusahaan di sektor Industri Perbankan yang terdaftar di Bursa Efek Negara ASEAN selama periode 2015-2016. Sampel dipilih untuk merujuk pada karakteristik yang memiliki laporan tahunan sepenuhnya dan masuk dalam peringkat GCG. indeks pengungkapan modal intelektual memiliki pengaruh negatif dan signifikan terhadap biaya modal. Interaksi antara indeks pengungkapan modal intelektual dan tata kelola perusahaan yang baik juga memiliki pengaruh negatif dan signifikan terhadap biaya modal. Hasil dari penelitian ini diharapkan dapat berkontribusi pada pemahaman tentang pentingnya dan mengungkapkan modal intelektual untuk perusahaan dan investor.

Kata kunci: pengungkapan modal intelektual, good corporate governance, biaya modal ekuitas, perbankan ASEAN

Analisis Pengaruh Profitabilitas dan Ukuran Perusahaan Terhadap Nilai Perusahaan dengan Kepemilikan Manajerial sebagai variabel moderating pada Perusahaan yang Terdaftar di Jakarta Islamic Index (JII)

Nurlaila

Universitas Islam Negeri Sumatera Utara
laila_harahap@yahoo.co.id

Hendra Harmain

Universitas Islam Negeri Sumatera Utara
hendra.rafa@gmail.com

Nurwani

Universitas Islam Negeri Sumatera Utara
wany_01@ymail.com

***Abstract :** The objective of the research was first to examine and to analyze the influence of profitability and firm size on firm value partially and simultaneously. The second to examine and analyze the influence of managerial ownership as moderating variable on the relationship profitability and firm size with firm value. The research population was 30 company registered in Jakarta Islamic Index (JII) period of 2015-2017. The sample of research amount to 17 companies selected by using purposive sampling technique. The data was processed through multiple linear regression analysis statistics method and residual test by using SPSS program. The result of the research showed that in the first, profitability had influence positive and significant on firm value; The second showed that firm size had influence negative and significant on firm value; The third showed that profitability and firm size had influence significant on firm value simultaneously; The fourth showed that managerial ownership was not as a moderating variable which weaken or strengthen the relationship between profitability and firm size on firm value.*

Keywords : Profitability, Firm Size, Manajerial Ownership, Firm Value

Determinan *Financial Distress* Dengan Aktivitas Sebagai Variabel Moderasi

Jenis Sesi Paper: Full paper

Rika Nilam Sari

Universitas Negeri Semarang
rikanilams@gmail.com

Linda Agustina

Universitas Negeri Semarang
lindaagustina@mail.unnes.ac.id

Ratieh Widhiastuti

Universitas Negeri Semarang
ratieh.widhiastuti@mail.unnes.ac.id

Abstract: *This study aims to analyze the effect of leverage, managerial ownership, institutional ownership, commissioner board size, director board size and activity as moderating variables on financial distress. The populations in this study were manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2014-2016 periods with 149 companies. The sampling technique used a purposive sampling technique and obtained 30 companies with 90 units of analysis. Data were analyzed by descriptive statistics and logistic regression. The results of this study indicate that the leverage and size of the directors board have an influence on financial distress conditions. Whereas managerial ownership, institutional ownership, and the size of the commissioners board have no influence on the company's financial distress. Similarly, activity is not able to moderate all variables to influence financial distress conditions. The conclusion of this study is that the company's financial distress can be avoided by reducing financing from debt. In addition, increasing the size of the company's board of directors can also reduce and prevent companies from financial distress.*

Keywords: *Financial distress, Leverage, Good Corporate Governance, Activities*

DAMPAK MANAJEMEN LABA TERHADAP NILAI PERUSAHAN TERDAFTAR INDEKS LQ45

Dr. Sparta, Ak., ME., CA
INDONESIA BANKING SCHOOL
Email: sparta@ibs.ac.id

Fitriyatur Rohmah
OTORITAS JASA KEUANGAN
Email : fitri.baru@gmail.com

Abstract

Financial report is important information for investors to make investment decisions. One way to know company's financial condition was to analyse financial ratios (Higgins, 2006). Go public companies were required to include the relevant financial ratios in accordance with Financial Service Authority Regulation in order to predict firm value. Firm value itself affect by several variables; among them are leverage, profitability, firm size, and managerial ownership. This study aims to examine theoretical relationship between earnings management as independent variable and firm value as dependent variable in context of company listed in LQ45 indeks for year 2012-2016. Leverage, profitability, firm size, and managerial ownership also used as control variables. This research has 89 sample that is resulted by purposive method sampling. This research result indicates that earnings management, firm size, profitability and leverage have significant impact to firm value. Managerial ownership has no significant impact to firm value.

Keywords : *firm value, earnings management, LQ45*

PENGARUH INDIKATOR *GOOD CORPORATE GOVERNANCE* DAN PROFITABILITAS PADA PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY*

Serah Novarida Mabel¹⁾, Aaron M. Simanjuntak²⁾, Linda Y. Hutadjulu³⁾

Jurusan Akuntansi, Universitas Cenderawasih

Abstrak

Penelitian ini bertujuan untuk memperoleh bukti empiris tentang pengaruh indikator *good corporate governance* dan profitabilitas pada pengungkapan *corporate social responsibility*. Terkait dengan indikator *Good corporate governance* proksi yang digunakan antara lain: ukuran dewan komisaris, dewan komisaris independen, kepemilikan manajerial, dan kepemilikan institusional. Sedangkan rasio profitabilitas menggunakan rasio *return on equity (ROE)*. Penelitian ini menggunakan variabel independen ukuran dewan komisaris, dewan komisaris independen, kepemilikan manajerial dan kepemilikan institusional, dan variabel terikatnya adalah pengungkapan *corporate social responsibility*.

Penelitian ini menggunakan pendekatan kuantitatif dengan sampel penelitiannya adalah seluruh perusahaan yang terdaftar di Bursa Efek Indonesia periode 2014 – 2016. Dari 555 perusahaan, diperoleh 62 sampel dengan metode *purposive sampling*. Dan teknik analisis data adalah regresi linier berganda, yang terdiri dari analisis statistik deskriptif, uji asumsi klasik : normalitas, multikolinearitas, autokorelasi, heteroskedastisitas dan uji hipotesis.

Hasil analisis tersebut dapat dilihat bahwa ukuran dewan komisaris, dewan komisaris independen, kepemilikan institusional dan profitabilitas (*ROE*) tidak berpengaruh signifikan pada pengungkapan CSR, Sementara kepemilikan manajerial berpengaruh signifikan pada pengungkapan CSR.

Kata kunci: *Good Corporate Governance, Profitabilitas, Corporate Social Responsibility.*

Dinamika Pengungkapan Laba Berkeadilan: Aktivitas *On Farm* Petani Tebu

Full paper

Lilis Ardini
STIESIA
Lilis.ardini@stiesia.ac.id
Rosidi
Universitas Brawijaya
e-mail address

Unti Ludigdo
Universitas Brawijaya
e-mail address
Aji Dedi Mulawarman
Universitas Brawijaya
e-mail address

Abstract : *This research aims to construct the peasant's profit by considering the value of justice both social and religious. The research was conducted based on Islamic Paradigm using Kuntowijoyo's Theory of Islamic Prophetic Social in understanding the social reality of sugar cane peasant. This research is a qualitative research method of analyzing Islamic prophetic social theory through the pillars of humanization, liberation, and transcendence. This method is used to carry out the social transformation needed by sugar cane peasant in Solo with regard to whom the transformation is and in which direction the transformation is carried out. As the results of the sugar cane peasant, the study found spiritual values. The values are honesty, Hablum minallah, and Hablum minannas. They are used in the formulations of justice peasants' profits by incorporating elements of Social Justice Value in to Net Farm Income formulation. This research ultimately proposes the new formulation and contributes to developing sharia agricultural accounting practices for making policies on agricultural accounting standards.*

Keywords : *farm accounting, justice, peasant, profit*

**IMPLEMENTASI PROFIT EQUALIZATION RESERVE PERBANKAN SYARIAH DI
INDONESIA DALAM TINJAUAN FIQIH
(Studi Pada PT BNI Syariah cabang Makassar)**

Ismail

Ismailbm36@gmail.com

Saiful Muchlis

Saiful.cahayaislam@gmail.com

Fakultas Ekonomi dan Bisnis Islam UIN Alauddin Makassar

Abstrak:

In connection with the strategy of Sharia Bank to overcome the occurrence of "fund flight", the issue has now circulated regarding an instrument used to overcome such losses, namely the Profit Equalization Reserve (PER). The aim to be achieved is to know the application of the Profit Equalization Reserve (PER) of Islamic Banking in fiqh review in Indonesia. The method used in this study is qualitative research with a phenomenological approach, the data used in this study are primary data and secondary data.

Data collection methods used in research are through observation, interviews and documentation. Based on the results of the study, the instrument of the Profit Equalization Reserve (PER) is included in the problem because there is no argument that instructs and prohibits it, but it is useful and does not conflict with the syar'i argument. So that the Profit Equalization Reserve (PER) instrument can be applied, but Islamic banks must obtain customer approval before creating a Profit Equalization Reserve (PER) and at the end of the period Islamic banks must distribute the funds to customers fairly

Keywords: Profit Equalization Reserve, Mudharabah Contract

Abstrak:

Sehubungan dengan upaya Bank Syariah mengatasi terjadinya "fund flight", maka saat ini telah beredar isu mengenai sebuah instrumen yang digunakan untuk mengatasi kerugian tersebut yaitu Profit Equalization Reserve (PER). Tujuan yang ingin dicapai adalah mengetahui penerapan Profit Equalization Reserve (PER) Perbankan syariah dalam tinjauan fiqih di Indonesia. Metode yang digunakan dalam penelitian ini adalah penelitian kualitatif dengan pendekatan fenomenologi, data yang digunakan dalam penelitian ini adalah data primer dan data sekunder.

Metode pengumpulan data yang digunakan dalam penelitian yaitu melalui observasi, wawancara dan dokumentasi. Berdasarkan hasil penelitian, bahwa instrumen Profit Equalization Reserve (PER) ini termasuk pada masalah mursalah karena belum ada dalil yang memerintahkan dan melarangnya namun bermanfaat dan tidak bertentangan dengan dalil syar'i. Sehingga instrumen Profit Equalization Reserve (PER) dapat diterapkan, namun bank syariah harus mendapat persetujuan nasabah terlebih dahulu sebelum menciptakan Profit Equalization Reserve (PER) dan diakhir periode bank syariah harus mendistribusikan dana tersebut kepada nasabah dengan adil.

Kata Kunci: Profit Equalization Reserve, Kontrak Mudharabah

Analisis Kinerja Keuangan Pemerintah Provinsi Bali Sebelum dan Setelah Otonomi

Jenis Sesi Paper: Full paper

Ni Made Sri Wardani
STEI Indonesia
made.sriw4rdani@gmail.com

Wiwi Idawati
STEI Indonesia
wiwiidawati@ymail.com

Abstract: *This research aimed to analyze and to determine the difference in financial performance of districts in Bali Province between before local autonomy (1996-2001) and after local autonomy (2002-2016), where in this research used the analysis of the grating of local financial performance ratio that based on self-sufficiency ratio, PAD effectiveness ratio, efficiency ratio, activity ratio based on operating expenditure and activity ratio based on capital expenditure. This research is focused on districts in Bali Province because Bali Province is a tourist destination. This type of research is quantitative. The data collection was carried out by documentation. This research was carried out of districts in Bali Province by using the secondary data that was received from the official website of Directorate-General of Regional Fiscal balance. Analysis techniques used in this research is the analysis of financial ratios and the different statistical method is paired sample (Paired T-Test) if the data were normally distributed. Conversely, if the data are not normally distributed, the researcher would use Wilcoxon Test. The results of this research indicate that there are differences in financial performance at districts in Bali Province between before local autonomy (1996-2001) and after local autonomy (2002-2016) based on self-sufficiency ratio, PAD effectiveness ratio, and activity ratio. However, based on efficiency ratio there was not difference in financial performance between before local autonomy (1996-2001) and after local autonomy (2002-2016). The difference in financial performance of districts in Bali Province between before local autonomy (1996-2001) and the first five-year period after autonomy and the second five-year period after autonomy based on self-sufficiency ratio has decreased. But The difference in financial performance of districts in Bali Province between before local autonomy (1996-2001) and the third five-year period after autonomy based on self-sufficiency ratio has increased. On the activity ratio of districts in Bali Province put more funds on operating expense than capital expense.*

Keywords: *Activity Ratio, Efficiency Ratio, PAD Effectiveness Ratio, Self-Sufficiency Ratio*

ANALYSIS OF FINANCIAL PERFORMANCE OF BOGOR CITY REGIONAL REVENUE AGENCY BASED ON THE CONCEPT OF VALUE FOR MONEY FOR THE ORIGINAL LOCAL GOVERNMENT REVENUE OF THE 2013-2017 BUDGET YEAR

Poster Paper

Siti Maimunah, S.E., M.Si
Universitas Pakuan
siti.maimunah@unpak.ac.id

Sinta Yolanda
Universitas Pakuan
sintayolanda97@gmail.com

**Ernadhi Sudarmanto, Ak., MM., M.Ak.,
CFE, CFrA., CA., QIA**
Universitas Pakuan
ernadhi.sudarmanto@gmail.com

ABSTRACT

The purpose of this study were (1) to analyze the financial performance of Bogor City Regional Revenue Agency from 2013 to 2017 budget years in terms of economic elements. (2) To analyze the financial performance of Bogor City Regional Revenue Agency from 2013 to 2017 budget years in terms of efficiency elements. (3) To analyze the financial performance of Bogor City Regional Revenue Agency from 2013 to 2017 budget years in terms of the effectiveness elements.

This research is quantitative descriptive with the object under study is a data Realization Achievement Activity Bogor City Regional Revenue Agency contained in the Government Performance Accountability Report (LAKIP) budget years 2013 to 2017, using the method of documentation with secondary data. Data processing method used is the measurement of the three main elements, namely the economic measurement, the efficiency measurement, and the effectiveness measurement.

Based on the results of research on the financial performance Bogor City Regional Revenue Agency from the three programs analyzed, namely The Regional Financial Management Improvement and Development Program, The Apparatus Infrastructure Improvement Program and Office Administration Services Program obtained that (1) economic elements in the three programs implemented at 2013-2017 has been economical (2) of the efficiency elements in the three programs carried out in 2013-2017 found that for five years it has been efficient, and (3) the effectiveness elements in the three 2017 programs are less effective, but in 2013-2016 these three programs has been effective.

Keywords: Financial Performance, Original Local Government Revenue (PAD), Government Performance Accountability Report (LAKIP), Value for Money.

Pengaruh Pajak Daerah, Retribusi Daerah, dan Belanja Modal terhadap Pendapatan Asli Daerah (Studi Kasus pada Kabupaten/Kota Bengkulu Tahun 2013-2017)

Full Paper

Farah Nisa Ul Albab
Universitas Gadjah Mada
Farahnisa1@gmail.com

Rizki Ramadhani
Universitas Gadjah Mada
Ramadhani362@gmail.com

Abstract: This research examines the impact of Local Tax, Local Retribution, and Capital Expenditure to Local Own-Source Revenue of Regency/City in Bengkulu from 2013 to 2017. This research utilizes the actual data of actual local government budget from Indonesian Supreme Audit Institution (Badan Pemeriksa Keuangan). The sample used is 50 from 10 Regency/City in Bengkulu. The model used in this research is multiple regressions. According to the multiple regression model, the result shows that local tax and capital expenditure have positive significant effect to Local Own-Source Revenue, while local retribution has insignificant at significance level of 5 percent.

Keywords: *Capital Expenditure, Local Own-Source Revenue, Local Retribution, Local Tax*

Analisis atas Pengukuran Pendapatan Negara Sektor Panas Bumi

Studi Kasus pada Satker PNBK Khusus BUN Pengelola Panas Bumi

Jenis Sesi Paper: Full Paper

Siswanto
PKN STAN
siswanto@pknstan.ac.id

Muhammad Anshar S.
PKN STAN
anshar.math@gmail.com

abstrak: penelitian ini bertujuan untuk melihat bagaimana proses pengukuran pendapatan panas bumi secara akrual. Proses bisnis perhitungan pendapatan panas bumi dilakukan oleh entitas pemerintah yaitu satuan kerja (satker) penerimaan negara bukan pajak (PNBP) khusus Bendahara Umum Negara (BUN) pengelolaan panas bumi yang terdapat pada Direktorat Jenderal Anggaran. Penelitian dilakukan dengan cara mempelajari prosedur dan teknis mengukur pendapatan akrual penerimaan hasil usaha panas bumi yang dilakukan oleh satker pengelolaan panas bumi. Selain itu diteliti juga peraturan perundang-undangan yang berlaku yang diacu oleh satker pengelolaan panas bumi dalam melakukan proses pencatatan pendapatan tersebut, kemudian di analisis dengan konsep akuntansi berbasis akrual. Hasil penelitian ini adalah bahwa peraturan perundang-undangan yang mengatur mengenai akuntansi pendapatan panas bumi sudah menggunakan basis akrual, namun dalam pelaksanaannya masih dibutuhkannya penyempurnaan pada tataran praktis agar konsep pengukuran akuntansi berbasis akrual dapat diterapkan secara sempurna.

kata kunci: panas bumi, pendapatan panas bumi, pengukuran

MODERASI BUDAYA ORGANISASI PADA HUBUNGAN ANTARA PENEKANAN ANGGARAN DAN INFORMASI ASIMETRIS TERHADAP KESENJANGAN ANGGARAN

Jenis Sesi Paper: Poster Paper

Nina Yusnita Yamin
Fakultas Ekonomi
Universitas Tadulako
ninayamin@untad.ac.id

Yeyen Kristiana Damayanti
Fakultas Ekonomi
Universitas Tadulako
yeyenkristiana26@gmail.com

ABSTRACT : *This study aims to find out and analyze the influence of budget emphasis and asymmetric information to budgetary slack simultaneously and partially and the influence of organizational culture as a moderating variable to the relationship between budget emphasis and asymmetric information to budgetary slack. This type of research is survey research. The population in this study were 41 Regional Organization Units. Determination of the sample using the Census method, respondents in this study were Head Of Regional Organization Unit/Secretary Of Regional Organization Unit and The Financial Administration Officer/The Technical Activities Implementation Officer totaling 82 people. The research method used in this study is quantitative research. The data used are primary data and secondary data. Data analysis techniques using multiple linear regression and absolute difference value test. The results shows that budget emphasis and asymmetric information both simultaneously and partially have a positive and significant influence to budgetary slack. Organizational culture doesn't moderate the relationship of budget emphasis to budgetary slack, while organizational culture moderate the relationship of asymmetric information to budgetary slack.*

Keywords: *Organizational Culture, Asymmetric Information, Budgetary slack, Budget Emphasis*

AKUNTABILITAS PENGELOLAAN KEUANGAN DESA: PEMAHAMAN PERANGKAT DESA,
KOMITMEN ORGANISASI DAN PERAN PERANGKAT DESA
Jenis Sesi Paper: Poster Paper

Firdawati Thaha

Fakultas Ekonomi Universitas Tadulako
firdawatitaha@yahoo.co.id

Nina Yusnita Yamin

Fakultas Ekonomi Universitas Tadulako
ninayamin@untad.ac.id

Penulis 3

Rahma Masdar
Fakultas Ekonomi Universitas Tadulako

ABSTRACT

This study aims to understand and analyze the understanding of village devices, organizational commitment, and the role of village devices in the accountability of village financial management in the village of Dolo Subdistrict, Sigi Regency. This study uses a survey method, a purposive sampling method. Respondents in this study were village devices who were directly involved in village financial management supported by 55 respondents. The research method used in this study is quantitative research using multiple linear regression data analysis. The technique of collecting data through questionnaires, interviews, documentation, and observation. The results of the study show how simultaneous understanding of village devices, organizational commitment, and the role of village devices have a significant effect on the accountability of village financial management. the understanding of village devices is significantly related to the accountability of village financial management. Significant organizational commitment to accountability for village financial management. The role of village devices in accountability is significant for village financial management.

Keywords: *Accountability of Village Financial Management. Organizational Commitment, Understanding of Village Devices, Role of Village Devices*

Pengaruh Karakteristik dan Opini Audit terhadap Kinerja Pemda

Poster Paper

Zulham Al Farizi, SE. M.Acc
Politeknik Negeri Pontianak
Farizi85@gmail.com

Suci Juniartika, S.Tr. Ak
Politeknik Negeri Pontianak
Sucijuniartika@gmail.com

Abstract

The Purpose of this study was to the effect of Assets Amount, Original Local Government Revenue, Regional Expenditure and Audit Opinion on Local Government Performance of West Kalimantan, either partially or simultaneously impact in realizing the community welfare. The object of this research is West Kalimantan Province, the authors chose West Kalimantan due to the performance of this local governments proxied with HDI earned the lowest 10 ranked in Indonesia to 2007 until 2016. The research method used in this research is quantitative research method, using multiple linear regression SPSS software version 25. The result of this research shows that Asset amount and Original Local Government Revenue have significant impact on local government performance in realizing the prosperity of West Kalimantan provincial society, while Regional Expenditure and Audit Opinion have no impact on local government performance in realizing the prosperity of West Kalimantan provincial society. Simultaneously Total Asset, Original Local Government Revenue, Regional Expenditure and Audit Opinion have an impact on the performance of local governments in realizing the prosperity of West Kalimantan provincial society.

Keywords: *Characteristics Of Local Government, Audit Opinion, Local Government Performance in realizing the prosperity of the society*

**EVALUASI PENERAPAN SISTEM INFORMASI BARANG MILIK DAERAH
DENGAN PENDEKATAN *HOT-FIT FRAMEWORK*
(Studi Kasus pada Pemerintah Daerah di Kabupaten Keerom)**

Jenis Sesi Paper : Full paper

Nama Penulis Pertama
Editha Natalina Nababan
edithanbn@gmail.com

Penulis Paper Kedua
Meinarni Asnawi
meinarniasnawi@gmail.com

Penulis Paper Ketiga
Anthonius H.Citra Wijaya
anthoniuscitra@gmail.com

Abstract

This study aims to measure the success of a more comprehensive information system by using (HOT) -Fit Framework to test the suitability of SIMDA BMD applications in producing quality fixed asset information and to see the reciprocal relationship between technology and human as well as the relationship of human and organizational reciprocal as empirical evidence that between human and net benefit and between organization and net benefit there is a two-way relationship.

This study uses primary data obtained directly by answering questions through questionnaires with samples used by 42 people as respondents ie SKPD department (including District) and admin SIMDA BMD in Keerom Regency. This research is done by testing hypothesis using Partial Least Square (PLS).

The results of research show that there is a reciprocal relationship between technology and human as well as reciprocal human and organization relationship as empirical evidence that between human and net benefit and between organization and net benefit there is a two-way relationship. Where to give positive benefits for the local government of Keerom Regency, namely by using SIMDA BMD, the process of inventory data asset becomes more effective and efficient so as to produce an accurate database (valid).

Keywords: *HOT Fit Framework, SIMDA BMD, Primary Data, Partial Least Square, effective, efficient, accurate, valid.*

ABSTRAK

Penelitian ini bertujuan menganalisis Model pendeteksian kecurangan di pemerintah daerah. Populasi penelitian ini adalah pegawai dan pimpinan yang terlibat dalam proses pengelolaan keuangan daerah. Unit analisisnya adalah pengguna anggaran, bendahara, pejabat penatausahaan keuangan di masing-masing organisasi perangkat daerah. Metode analisis yang digunakan adalah analisis Survey Explanatory dan dianalisis dengan bantuan aplikasi Smart PLS. Hasil penelitian ini diharapkan berguna melahirkan model pendeteksian kecurangan. Hasil penelitian menunjukkan bahwa komitmen pimpinan berpengaruh terhadap keberhasilan penerapan manajemen risiko di pemerintah daerah. Sedangkan kualitas sumberdaya manusia tidak berpengaruh signifikan terhadap keberhasilan manajemen risiko. Berdasarkan hasil wawancara dengan responden, mereka berpendapat, yang paling penting adalah komitmen dari top manajemen dalam menerapkan manajemen risiko. Jika manajemen sudah punya komitmen, maka kualitas SDM yang belum memahami tentang penerapan manajemen risiko akan diberi kesempatan oleh pimpinan untuk mendapatkan pelatihan manajemen risiko. Hasil penelitian juga menunjukkan bahwa kecurangan dapat dicegah jika pemerintah sudah menerapkan manajemen risiko. Perlu dilakukan penelitian lanjutan dengan menggunakan variable peran fungsi internal auditor, komitmen top manajemen, Kerangka Kebijakan, Training dan Proses Komunikasi.

Kata Kunci: Manajemen risiko, pendeteksian kecurangan, komitmen pimpinan, kualitas SDM

**PENGARUH PENERAPAN PRINSIP-PRINSIP *GOOD GOVERNANCE* TERHADAP
KINERJA PEMERINTAH DESA
(Studi Empiris Pada Desa di Kabupaten Kepulauan Meranti)**

Jenis Sesi Paper : Full paper :

Tusanti Igus Findayani

Afiliasi

Tusanti.igusfindayani@gmail.com

Yesi Mutia Basri

Afiliasi

i.yesimutia@yahoo.com

Arumega Zarefar

Afiliasi

Arumegazarefar.akt@gmail.com

Abstrak : Penelitian ini bertujuan untuk membuktikan secara empiris pengaruh prinsip-prinsip *good governance* terhadap kinerja pemerintah desa. Populasi penelitian ini adalah pemerintah desa yang berada di Kabupaten Kepulauan Meranti. Sampel penelitian menggunakan purposive sampling yaitu seluruh desa yang berada di Kecamatan Tebing Tinggi, Tebing Tinggi Barat dan Rangsang Barat Kabupaten Kepulauan Meranti yang berjumlah sebanyak 31 desa. Data dikumpulkan melalui survei dengan menyebarkan kuesioner, dimana respondennya yaitu kepala desa, sekretaris desa, kepala urusan keuangan dan kepala urusan umum yang berjumlah 124 orang. Metode analisis yang digunakan dalam penelitian ini adalah analisis regresi berganda. Alat analisis yang digunakan yaitu *Statistical Product and Service Solution (SPSS)* versi 23.0. Variabel yang digunakan yaitu transparansi, akuntabilitas, partisipasi masyarakat dan keadilan sebagai variabel independen. Sedangkan kinerja pemerintah desa sebagai variabel dependen. Hasil penelitian menunjukkan bahwa transparansi, akuntabilitas, partisipasi masyarakat dan keadilan berpengaruh positif terhadap kinerja pemerintah desa.

Kata kunci : *Transparansi, Akuntabilitas, Partisipasi Masyarakat, Keadilan, Kinerja Pemerintah Desa.*

The effect of the application of the principles of good governance on the performance of the village government

(Empirical studies on village government in Kepulauan Meranti Regency)

***Abstract** : This study aims to prove empirically the influence of the principles of good governance on the performance of the village government. The population of this study is the village government in the Kepulauan Meranti Regency. The research sample used purposive sampling, namely all villages in Tebing Tinggi District, Tebing Tinggi Barat and Rangsang Barat District of Meranti Islands, which amounted to 31 villages. Data was collected through surveys by distributing questionnaires, where the respondents were village heads, village secretaries, heads of financial affairs and 124 general affairs heads. The analytical method used in this study is multiple regression analysis. The analytical tool used is Statistical Product and Service Solution (SPSS) version 23.0. The variables used are transparency, accountability, community participation and justice as independent variables. While the performance of the village government as the dependent variable. The results of the study show that transparency, accountability, community participation and justice have a positive effect on the performance of the village government.*

Keywords: *Transparency, Accountability, Community Participation, Justice, Village Government Performance.*

Pengaruh Ukuran Komisaris, Koneksi Politik Direksi dan Koneksi Politik Dewan Komisaris Terhadap Fee Audit

(Studi Empiris Perusahann Manufaktur yang terdaftar di BEI tahun 2014-2017)

Poster Paper

Aji Priyambodo
Universitas Sebelas Maret
Ajipriyambodo9@gmail.com

Bandi
Universitas Seelas Maret
bandi.ssm@gmail.com

Abstract

information in financial statements is often used for the decision making of external companies and internal parties. The presentation of the company's financial statements is required to be relevant, reliable, reliable and timely. So that audit activities are needed to assess, and increase the level of reliability of financial statements. This study examines the effect of board size, board of directors 'political connections and board of commissioners' political connections on the size of audit fees. This study also uses control variables namely company size, KAP size and debt to equity ratio

The population used in this study is a manufacturing company listed on the Stock Exchange for the period 2014-2017. The sample was chosen using a purposive sampling method. The samples obtained during the 2014-2017 period were 180 data, but 173 data were used in the test. The analysis used is multiple regression analysis with analysis tools in the form of SPSS version 25 software.

The results of the independent variable research show that the greater the size of the commissioner will reduce the magnitude of the audit. The greater the political connection of the board of directors and the political connections of the board of commissioners will increase the amount of audit fees. The control variable shows that the size of the company, the cap size has a positive effect on the audit fee, while the debt to equity ratio has a negative effect on the audit fee.

Keywords : commissioner size, political connections of directors, political connections of the commissioners, audit fees

PENGARUH *CORPORATE GOVERNANCE* TERHADAP *RISK DISCLOSURE* YANG DIMODERASI TINGKAT SENSITIVITAS LINGKUNGAN

Full paper

Vinola Herawaty
Universitas Trisakti
vinolaherawaty@yahoo.com

Dyah Eka Pratiwi Lestari
Universitas Trisakti
dyahekapratiwilestari@yahoo.com

Abstract: *The purpose of this research is to examine the effect of corporate governance on risk disclosure with level of the sensitivity environment as a moderated variable. Total of samples in this study is 213 manufacturing companies listed on the Indonesia stock exchange during the years 2015-2017. The data were analyzed by using multiple linear regression analysis. The research results showed that the variables are independent commissioner and vaiabel board activitiy has positive effect on risk disclosure. While the variable gender diversity, ownership concentration based on the largest ownership, ownership concentration by largest ownership, institutions ownership, non-institution ownership, government ownership, foreign ownership has no effect against the risk disclosure. Type of Industry variables can strengthen the relationship of the independent commissioners and board activity against the risk disclosure. While type of industry variables can not strengthen the relationship of gender diversity, ownership concentration based on the largest ownership, ownership concentration with the largest institutions, namely ownership of non-institutional, government and foreign ownership toward risk disclosure.*

Keywords: *Corporate Governance, Risk Disclosure, Level of sensitivity Environment.*

Analisis Faktor-Faktor yang Mempengaruhi Terjadinya *Transfer Pricing*

(Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia
Tahun 2013-2016)

Poster paper

Ika Dwi Tri
Universitas Riau
ikaadwitri@gmail.com

Novita Indrawati
Universitas Riau
novitaindrawati@yahoo.co.id

Lila Anggraini
Universitas Riau
lylarayssa2016@gmail.com

Abstract: *Transfer pricing phenomenon could be happened is based on the management motivation in order to tax avoidance, especially to do wealth transfer among related parties. Multinational companies has different tax rates that apply in each country. The main problem faced by multinational companies in connection with foreign investment is transfer pricing. This research aims to empirically examines and analyze the influence of firm size, profitability, leverage, and multinationality to transfer pricing . The research population is manufacturing firms listed in Indonesia Stock Exchange period 2013-2016 which amount 143 firms. The sampling method is purposive sampling and obtained 19 firms and the observation data is 76 data. Data in this research is used secondary data obtained from the company's annual report Data analyzed used Binary Logistic Regreasion analysis. The results of this study indicate that firm size, profitability, leverage, and multinationality influence to transfer pricing.*

Keywords: *Transfer Pricing, Arm's Leght Priciple, Multinational Companies*

PHENOMENOLOGY OF PERSONAL TAXPAYER IN TAX AMNESTY

Abstract: The tax amnesty policy is aimed at accelerating economic growth and tax reform. The purpose of this study is to look at the application of the tax amnesty policy to personal taxpayers. The theoretical implications of this research are expected to contribute new insights to explain existing theories about the concept of tax amnesty to the community. This study uses an interpretive paradigm with a phenomenology approach exploring the application of tax amnesty. The results of this study found that the application of tax amnesty to personal taxpayers was normatively in accordance with tax regulations. With legal certainty, clear tax sanctions and financial information disclosure after participating in the tax amnesty increase personal taxpayer compliance. Taxpayers consider tax payments as a form of donation and "sacrifice" of asset to the state. However, for taxpayers, small business people are still having difficulties and are not fully compliant because of the limited knowledge about computerized technology that is used by the tax authority in fulfilling tax obligations.

Keyword: Tax Amnesty, Compliance, Sacrifice

Abstrak: Kebijakan Tax amnesty ditujukan untuk percepatan pertumbuhan ekonomi dan reformasi perpajakan. Tujuan penelitian ini adalah melihat penerapan kebijakan tax amnesty pada wajib pajak orang pribadi. Implikasi teoritis penelitian ini diharapkan bisa memberikan sumbangan pemahaman baru untuk menjelaskan teori yang sudah ada mengenai konsep tax amnesty terhadap masyarakat. Penelitian ini menggunakan paradigma interpretatif dengan pendekatan fenomenologi mengeksplorasi penerapan tax amnesty. Hasil penelitian ini menemukan bahwa penerapan tax amnesty pada wajib pajak orang pribadi secara normatif sesuai dengan aturan perpajakan. Dengan adanya kepastian hukum, sanksi pajak yang jelas dan keterbukan informasi keuangan setelah mengikuti tax amnesty meningkatkan kepatuhan wajib pajak orang pribadi. Wajib pajak menganggap pembayaran pajak sebagai bentuk sumbangan dan "pengorbanan" harta kepada negara. Namun bagi wajib pajak orang pribadi usahawan kecil, masih kesulitan dan belum sepenuhnya patuh karena keterbatasan pengetahuan mengenai teknologi komputerisasi yang digunakan otoritas pajak dalam memenuhi kewajiban perpajakan.

Keyword: Tax Amnesty, Kepatuhan, Pengorbanan

Faktor-Faktor Yang Mempengaruhi Kepatuhan Wajib Pajak

Poster paper

Zulham Al Farizi, SE. M.Acc
Politeknik Negeri Pontianak
Farizi85@gmail.com

Ajeng Okti Purwandari, S.Tr. Ak
Politeknik Negeri Pontianak
Ajeng.oktip@gmail.com

Abstract

This research aims to (1) Side-effect of modernization tax system for submissive taxpayer (2) Side-effect of E-service quality System for submissive taxpayer, (3) Side-effect of taxation knowledge for submissive taxpayer, (4) Side-effect of Tax Consciousness for submissive taxpayer, (5) Side-effect of Tax Sanctions for submissive taxpayer (6) Side-Effect of modernization tax system, E-Service system quality, Taxation Knowledge awareness of taxation And Tax general Sanctions for submissive taxpayer. This research take population of people own tax who registered at Kantor Pelayanan Pajak (KPP) Pratama Pontianak. The number of samples taken 100 taxpayers. Data collection techniques use purposive sampling. Data analysis techniques used classic assumption test and multiple regression analysis.

The results showed that the modernization of the tax system a positive and significant effect against a compliance by tax payers. Quality of Service E-system a positive and significant effect against a Compliance Taxpayer. Knowledge of is not positive and significant effect of taxation against Taxpayer Compliance. Awareness of Taxation is not positive and significant effect against a Compliance Taxpayer. The Tax Sanctions a positive and significant effect against a Compliance Taxpayer. General simultaneous testing of the modernization of the tax system, Quality E-Service system, Taxation Knowledge, awareness of taxation Tax Sanctions And positive and significant effect against a compliance by tax payers. The contribution of research in the academic field of this research is expected to provide additional information for academics and practitioners related to the Modernization of the Tax System Through e-Systems, Quality of E-System Services, Knowledge of Taxation, Awareness of Taxes and Tax Sanctions and its influence on WP Compliance at the Primary Tax Office Pontianak. Whereas, contributions in the field of practice, this research is expected to be used as a source of information and as input for the Tax Service Office and DGT in improving taxpayer compliance in SPT reporting and payment of taxes to the state treasury.

Keywords: *Tax System Modernization, E-Service System Quality, Awareness Of Taxation, Tax Sanctions*

PENGARUH LIKUIDITAS, *LEVERAGE*, *CAPITAL INTENSITY*, UKURAN PERUSAHAAN DAN *CORPORATE SOCIAL RESPONSIBILITY* TERHADAP AGRESIVITAS PAJAK

Full Paper

Siti Alfiah

Alfiahsidq@gmail.com

Fakultas Ekonomi dan Bisnis Universitas
Lambung Mangkurat

Lili Safrida

Lilisafrida_Banjar@yahoo.co.id

Fakultas Ekonomi dan Bisnis Universitas
Lambung Mangkurat

Abstract: *This study conducted to understand and get empirical evidence from the effect of Liquidity, Leverage, Capital Intensity, Firm Size and Corporate Social Responsibility on Aggressiveness Tax at manufacture companies. The population of this research is the entire manufacturing companies which are listed in Indonesia Stock Exchange (IDX). The sample collection technique has been done by using purposive sampling and 51 companies have been obtained as sample criteria during 2015-2017. This research used secondary data. The data analysis technique used multiple linear regression supported by SPSS version 23. The result of this research showed that leverage, firm size, and corporate social responsibility have significant influence on company's aggressiveness tax. Meanwhile, liquidity and capital intensity do not have significant influence on company's aggressiveness tax.*

Keywords: *aggressiveness tax, corporate social responsibility, capital intensity, leverage, liquidity, firm size*

Abstrak: Penelitian ini dilakukan untuk mengetahui dan memperoleh bukti empiris pengaruh Likuiditas, *Leverage*, *Capital Intensity*, Ukuran Perusahaan, dan *Corporate Social Responsibility* terhadap tindakan Agresivitas Pajak pada perusahaan manufaktur. Populasi dalam penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI). Teknik pengambilan sampel dalam penelitian ini menggunakan *purposive sampling* dan diperoleh 51 sampel perusahaan yang dijadikan sebagai kriteria selama tahun 2015-2017. Penelitian ini memakai data berupa data sekunder. Sementara itu, metode analisis menggunakan regresi linear berganda dengan menjalankan program SPSS versi 23. Hasil penelitian ini menunjukkan bahwa *leverage*, ukuran perusahaan dan *corporate social responsibility* mempunyai pengaruh signifikan pada tindakan agresivitas pajak perusahaan. Sementara itu, likuiditas dan *capital intensity* tidak ada pengaruh signifikan pada tindakan agresivitas pajak perusahaan.

Kata Kunci: *agresivitas pajak, corporate social responsibility, capital intensity, leverage, likuiditas, ukuran perusahaan*

PENGARUH MOTIVASI, INSENTIF, KEPEMIMPINAN, SUPERVISI, DAN LINGKUNGAN KERJA TERHADAP KINERJA PEGAWAI KANTOR PELAYANAN PAJAK PRATAMA MALANG SELATAN

Jenis Sesi Paper : Poster Paper

Wafi Dhiyaulhasan Ali
Univesitas Brawijaya
Wafiali.wa@gmail.com

Endang Mardiaty
Universitas Brawijaya
Mardiaty_e@yahoo.com

Kinerja organisasi yang baik dicerminkan melalui kinerja individu yang baik. Kantor Pelayanan Pajak (KPP) Pratama Malang Selatan selalu melebihi dari target penerimaan pajak dalam dua tahun terakhir yaitu untuk tahun 2016 dan 2017 dengan tingkat nilai presentase pencapaian melebihi target yang tinggi yaitu 38% di tahun 2016 dan 5% di tahun 2017 yang mana peningkatan tersebut relatif lebih besar dibandingkan dengan KPP lain di Kota Malang. Penelitian bertujuan untuk menguji pengaruh motivasi, insentif, kepemimpinan, supervisi, dan lingkungan kerja terhadap kinerja pegawai kantor pelayanan pajak pratama malang selatan. Penelitian merupakan penelitian kuantitatif dan data dikumpulkan menggunakan metode survei menggunakan kuesioner. Sampel penelitian adalah 77 pegawai pajak yang bekerja di kantor pelayanan pajak pratama malang selatan. Hasil penelitian menunjukkan bahwa motivasi, kepemimpinan, dan lingkungan kerja berpengaruh positif terhadap kinerja pegawai kantor pelayanan pajak pratama malang selatan, sedangkan insentif dan supervisi tidak berpengaruh terhadap kinerja pegawai kantor pelayanan pajak pratama malang selatan. Hasil penelitian dapat digunakan untuk perumusan kebijakan guna peningkatan kinerja dan evaluasi kinerja bagi para pegawai melalui motivasi, kepemimpinan, dan lingkungan kerja.

Kata kunci : motivasi, kepemimpinan, lingkungan kerja, kinerja pegawai

**ANTESEDEN *AUDIT REPORT LAG*
PADA PERUSAHAAN MANUFAKTUR
YANG TERDAFTAR PADA BURSA EFEK INDONESIA**

Arifuddin ¹

(Dosen Fakultas Ekonomi dan Bisnis, Universitas Hasanuddin)

Aini Indrijawati ²

(Dosen Fakultas Ekonomi dan Bisnis, Universitas Hasanuddin)

Rahmawati HS ³

(Dosen Fakultas Ekonomi dan Bisnis, Universitas Hasanuddin)

ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris determinan *audit report lag* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2013-2016. Faktor-faktor yang memengaruhi *audit report lag* dan menjadi variabel penelitian yaitu, ukuran perusahaan, profitabilitas dan opini auditor. Populasi dalam penelitian yang digunakan adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2013-2016. Teknik pengumpulan sampel menggunakan *purposive sampling* yang menghasilkan 66 sampel perusahaan. Analisis statistik menggunakan regresi linear berganda. Hasil penelitian ini menunjukkan bahwa ukuran perusahaan, tingkat profitabilitas dan opini auditor, baik secara parsial maupun simultan berpengaruh terhadap *audit report lag*.

Kata kunci: ukuran perusahaan, profitabilitas, opini auditor, dan *audit report lag*

Determinan Niat Untuk *Social Commerce*: Peran Getok Tular

Poster paper

Faishal Prahatma Ganinda
Universitas Ahmad Dahlan
prahatmag@gmail.com

Agung Dwi Nugroho
Universitas Ahmad Dahlan
agungdwinugroho846@gmail.com

Amir Hidayatulloh
Universitas Ahmad Dahlan
amir.hidayatulloh@act.uad.ac.id

Abstract: *This study aims to determine the role of getok tular in social commerce activities. Population in this study were users of social media, sampling in this study using purposive sampling with the criteria of having made purchases through social media at least twice. The sample in this study amounted to 152 respondents consisting of 115 respondents of female sex and 37 respondents of male sex. The education level of respondents in this study was dominated by strata 1 / D4. Respondents in this study were dominated by female respondents, namely 75.7% of the total respondents in this study. The analysis tool used in this study is WarpPLS. This study obtained the result that trust is influenced by contagious pain, while social norms are influenced by contagious shock. In addition, perceptions of usability are influenced by trust, contagion, social norms, and perceptions of ease of use. At the same time, the perception of ease of use is influenced by social norms, getok tular, and trust. Finally, shock, perceived usefulness, and perceived ease of use will encourage individuals to do social commerce.*

Keywords: *getok tular, social commerce, word of mouth*

“FAKTOR-FAKTOR YANG MEMPENGARUHI PENGGUNAAN INFORMASI AKUNTANSI PADA PELAKU UKM BONEKA DI KABUPATEN KARAWANG”

Oleh :

*Andi Abdul Qadir
Universitas Jenderal Soedirman
Drs.Irianing Suparlinah,MSi,Ak,CA
Universitas Jenderal Soedirman
RiniWidianingsih,SE,M.Acc,Ak,CA
Universitas Jenderal Soedirman*

1) abstrack

Penelitian ini membahas tentang permasalahan yang dihadapi oleh UKM khususnya UKM Boneka yang ada di Kabupaten Karawang berkaitan dengan faktor intern yang berasal dari pelaku UKM itu sendiri. Tujuan dari penelitian ini yaitu untuk mengetahui pengaruh dari tingkat pendidikan, skala usaha, umur usaha, pelatihan akuntansi dan masa memimpin terhadap penggunaan informasi akuntansi pada pelaku UKM Boneka di Kabupaten Karawang.

Populasi dalam penelitian ini tidak terdeteksi atau tidak pasti jumlahnya. Sampel dipilih dengan menggunakan metode *purposive sampling*, sehingga didapat sampel berjumlah 72 UKM boneka di Kabupaten Karawang. Pengumpulan data pada penelitian ini menggunakan survey kuisisioner. Data yang dikumpulkan diolah dengan menggunakan analisis regresi berganda.

Hasil penelitian ini menunjukkan bahwa tingkat pendidikan, skala usaha, umur usaha, pelatihan akuntansi dan masa memimpin secara simultan mempengaruhi penggunaan informasi akuntansi. Dan secara parsial kecuali masa memimpin mempengaruhi penggunaan informasi akuntansi pada UKM.

Melalui penelitian ini diharapkan adanya peningkatan pada penggunaan informasi akuntansi dengan memperhatikan faktor-faktor internal maupun eksternal yang dapat mempengaruhinya, selain itu juga dapat meningkatkan tingkat pendidikan pelaku UKM yaitu dengan sesering mungkin mengikuti pelatihan akuntansi untuk UKM.

.Kata Kunci : Penggunaan Informasi Akuntansi, Tingkat Pendidikan, Skala Usaha, Umur Usaha, Pelatihan Akuntansi dan Masa Memimpin.

IT SELF EFFICACY, IT ANXIETY DAN MINAT MENGUNAKAN E-MONEY

Jenis Sesi Paper: Full paper

Delina Suryani
STIE Sutaatmadja
delinasuryani9@gmail.com

Asep Kurniawan
STIE Sutaatmadja
asep@stiesa.ac.id

Indah Umiyati
STIE Sutaatmadja
indahumiyati@stiesa.ac.id

Abstract : *This study aims to find out intentions of accounting student in using of e-money. This research using Theory of Acceptance Model (TAM) to see the effect of perceived ease of use, perceived of usefulness, attitude toward using, IT self efficacy, and IT anxiety that affected behavioral intention to use of accounting student in using of e-money. Using convenience sampling methods this research analyzed 156 accounting students and data is processed with Structural Equation Modeling (SEM) technique and supported by LISREL 8.80 software. The result shows that the behavioral intention to use of e-money affected by attitude toward using and IT self efficacy.*

Keywords : *E-money, TAM, IT Self Efficacy, IT Anxiety*



IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK



ABSTRAK PAPER



Dibalik Tindakan *Creative Accounting* Pada Perusahaan Tertutup Keluarga

Full Paper

Syifa Mauludina

Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Jakarta

Email: syifamaoel@gmail.com

M. Irfan Tarmizi

Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Jakarta

Email: irfan72tarmizi@yahoo.com

Abstract

This research is backed by the phenomenon of accounting scandal that is rife in the open company related to creative accounting. The interest of researchers appears in closed companies with a simpler scale of data management. It refers to the profession of management accountant who has been considered not to be trusted, because the various cases that occur in the world including Indonesia. The purpose of this study is to know and understand how data management is done by management accountants.

This study was conducted with an interpretive paradigm, and used Schutz phenomenology as a research approach. Data collection techniques used are interviews, observation, and documentation. Interview conducted to three informants who have different roles in running the activities of the daily world in a closed company that is PT X is engaged in the field of textile business.

The result of the research shows that the informant has activity according to their respective roles is invoicing, sales and purchasing, and accounts receivable. These activities can't be separated from the various problems that exist. It affects actions that require them to act nimbly in work. The action is largely culminated not from the individual, but from the leadership/boss and social environment that influence to form an unethical action. The existence of creative accounting is interpreted as diverse as a command and an omission, resulting in data management. Ultimately, this study found a case of tax evasion practices in the Value Added Tax (VAT) category. If it is associated with the financial statements in which VAT goes into the balance sheet, the figures listed are not real numbers.

Keywords: *Creative Accounting, Management Accountant, Private Family Firm, Phenomenology*

**Pengaruh Machiavellianism dan Pernyataan Diri terhadap Kecenderungan Eskalasi Komitmen:
Studi Eksperimental**

Full Paper

Billy Simboh

Magister Sains Akuntansi

FEB Universitas Gadjah Mada

simboh.bs@gmail.com

Erna Fitri Komariyah

Magister Sains Akuntansi

FEB Universitas Gadjah Mada

ernafitrik.059@gmail.com

Abstract: *Previous research has examined managers' personality as an antecedent of escalation commitment behavior. However, machiavellianism personality has not been examined in escalation of commitment literature. Moreover, prior escalation of commitment literature has not considered the joint effect of managers' personality and informal control mechanisms on their tendency to continue an underperforming project. This paper examines the effect of machiavellianism personality and self-certification mechanism on project evaluation decisions. This study uses experimental method 2x2 between subject which was conducted with 70 undergraduate and postgraduate students. This study finds that high Machiavellianism managers' tend to continue an underperforming project. Moreover, self-certification mechanism can reduce managers' opportunistic behavior. This study also finds interaction effect of machiavellianism and self-certification on managers' decision to continue an underperforming project. This study contributes to the understanding of the determinants and informal control mechanisms of escalation of commitment.*

Keywords: *escalation of commitment, machiavellianism, self-certification, informal control*

Reaksi Pasar Terhadap Peraturan Menteri Nomor 41 Tahun 2018

Fariz Herendra Wilatikta

Fakultas Ekonomi dan Bisnis Universitas Udayana
farizherendra@gmail.com

Gayatri

Fakultas Ekonomi dan Bisnis Universitas
Udayana
gayatri_akuntansi@unud.ac.id

Abstract : *The purpose of this study is to find out the market reaction that happens to the event of the issuance of the Ministry of Energy and Mineral Resources Regulation Number 41 of 2018 which is effective since August 24, 2018. The population in this study is an agriculture sector company listed on the Indonesia Stock Exchange. This study uses event study with a period of observation for seven days. The sampling technique used purposive sampling and find out 17 companies as a sample. The data analysis technique uses paired sample t-test. This study found that there is a market reacted to the announcement of government policies proxied by the existence of abnormal returns but there was no increase in trading volume activity after the announcement of government policy. This study only uses seven days of observation period, for the next study can use longer observations.*

Keywords: *abnormal return, trading volume activity*

Pengaruh Partisipasi Perencanaan Strategis Terhadap Kesenjangan Anggaran Dengan Keadilan Persepsian dan Kepercayaan sebagai Variabel Mediasi

Full paper

Nur Anita
Politeknik Negeri Bengkalis
nuranita@polbeng.ac.id

Choirunnisa Arifa
Universitas Gadjah Mada
choirunnisa_a@ugm.ac.id

Abstrak: Penelitian ini menguji pengaruh dari partisipasi dalam perencanaan strategis terhadap kesenjangan anggaran. Khususnya, penelitian ini menggunakan teori pertukaran sosial untuk menguji bagaimana partisipasi manajerial dalam perencanaan strategis perusahaan berhubungan dengan penciptaan kesenjangan anggaran. Hipotesis diuji secara empiris dengan menggunakan data survei dari 149 manajer dan staf eksekutif yang mengikuti Program Eksekutif Magister Manajemen Universitas Gadjah Mada. Hasil uji dari structural equation modeling menunjukkan hasil yang bertentangan dengan penelitian sebelumnya, yaitu bahwa partisipasi perencanaan strategis dapat meningkatkan kesenjangan anggaran melalui peran kepercayaan. Hasil uji lainnya menunjukkan bahwa partisipasi perencanaan strategis dapat meningkatkan keadilan persepsian dan kepercayaan. Penelitian ini juga menemukan bukti teoritis bahwa keadilan persepsian dapat meningkatkan penciptaan kesenjangan anggaran. Penelitian ini berkontribusi terhadap perkembangan literatur dengan mengeksplorasi pentingnya memahami bagaimana partisipasi perencanaan strategis berhubungan dengan kecenderungan manajer dalam melakukan kesenjangan anggaran.

Kata Kunci: Kesenjangan Anggaran, Partisipasi Perencanaan Strategis, Keadilan Persepsian, Keadilan Prosedural, Keadilan Distributif, Kepercayaan, Teori Pertukaran Sosial

Abstract: This study examines the impact of participation in strategic planning on budgetary slack. Specifically, this study draws on social exchange theory to examine whether and how the degree of managerial participation in strategic planning relates to the creation of budgetary slack. Hypotheses are empirically tested with survey data of 149 managers and executive staffs from Master of Management Program of Universitas Gadjah Mada, Jakarta. The result from structural equation modeling with control budget participation, slack detection and age, suggests contradictory finding from prior research and hypotheses. Increased participation in strategic planning leads to higher creation of budgetary slack through trust. Another finding shows that participation in strategic planning increase perceived fairness and trust. This study also finds theoritecal evidence that perceived fairness increase creation of budgetary slack. This research contributes to the development of literature by exploring the importance of understanding how participation in strategic planning relates with the likelihood of managers to engage in the creation of slack.

Keywords: Budgetary Slack, Participation in Strategic Planning, Perceived Fairness, Procedural Justice, Distributive Justice, Trust, Social Exchange Theory

**Struktur Kompensasi dan Kesenjangan Harga Transfer:
Studi Eksperimen dengan Tujuan dari Mitra Negosiasi sebagai Variabel Pemoderasi**

Full paper

Fika Ahmad
Universitas PGRI Semarang
fikakhmad12@gmail.com

Choirunnisa Arifa
Universitas Gadjah Mada
choirunnisa_a@ugm.ac.id

Abstrak: Penelitian ini bertujuan untuk menguji secara empiris peran dari interaksi antara faktor ekonomi dan faktor sosial dalam penentuan harga transfer yang dinegosiasikan. Penelitian ini menguji pengaruh peran negosiator (manajer divisi penjual vs pembeli), struktur kompensasi (persentase bonus besar vs kecil) dan tujuan dari mitra bernegosiasi (tingkat kepedulian terhadap pihak lain tinggi vs rendah) terhadap harga transfer yang dinegosiasikan. Untuk menguji hipotesis, penelitian ini menggunakan metode eksperimen dengan desain eksperimen $2 \times 2 \times 2$. Penelitian ini dilakukan pada 114 mahasiswa S1 semester akhir di Universitas Islam Indonesia. Lebih lanjut, two-way ANOVA digunakan untuk menganalisis data dalam penelitian ini. Hasil penelitian membuktikan bahwa semakin besar proporsi bonus dalam struktur kompensasi dapat memperlebar kesenjangan harga transfer yang diestimasikan penjual dan pembeli. Selanjutnya, penelitian ini membuktikan secara empiris bahwa tujuan dari mitra bernegosiasi mampu menurunkan perilaku self-interest dari negosiator. Penelitian ini juga melakukan analisis tambahan yang membuktikan bahwa tujuan dari mitra bernegosiasi menjadi strategi yang efektif untuk membuat manajer divisi penjual mempertimbangkan kesejahteraan divisi lain dalam pengambilan keputusan harga transfer yang dinegosiasikan. Penelitian ini memberikan kontribusi dalam hal pembuktian bahwa interaksi antara faktor ekonomi dan faktor sosial dapat mempengaruhi pengambilan keputusan harga transfer, yang belum pernah dilakukan pada penelitian-penelitian sebelumnya.

Kata Kunci: peran negosiator, struktur kompensasi, tujuan negosiasi mitra, negosiasi harga transfer

Abstract: This study empirically examines the interaction role between economic and social factors in determining a negotiated transfer price. Particularly, this study investigates the influence of negotiators' role (manager of selling division vs. buying division), compensation structure (high vs. low percentage of bonuses) and the goal of negotiation partners (high vs. low level of concern) toward the negotiated transfer price. To test the hypothesis, this study conducts an experiment with an experiment design of $2 \times 2 \times 2$ completed by 114 undergraduate students in Universitas Islam Indonesia. Furthermore, two-way ANOVA is employed to analyze the data in this study. The results suggest that the higher the bonus proportion in a compensation structure, the wider the gap of transfer price estimated by sellers and buyers. The results empirically prove that the goal of negotiation partners can reduce the self-interest behavior of negotiators. This study also conducts an additional analysis which proves that the goal of negotiation partners might be used as an effective strategy for the manager of selling division in considering the buying division's wealth while making the decision on negotiated transfer price. This study contributes in providing evidences on the interaction effect of economic and social factors that can affect the decision-making process of negotiated transfer price, which has not been done in the previous studies.

Keywords: role of negotiators, compensation structure, partner's negotiation goal, transfer price negotiation

**Pengujian Efek Moderasi *Perceived Organizational Support* (POS) pada Intensi Whistleblowing:
Mengaplikasikan *Theory of Planned Behavior***

Nurul Mustafida
Universitas Gadjah Mada
Email: nurul.mustafida@mail.ugm.ac.id

Abstract: *This study examines the effect of factors in the Theory of Planned Behavior on whistleblowing intentions which are moderated by perceived organizational support. This study uses an online survey method with 155 samples of company employees. The research data are analyzed using the Partial Least Squares-Structural Equation Modeling (PLS-SEM) approach, which used a measurement model and a structural model. The result shows that attitude and perceived subjective norms significantly and positively affect whistleblowing intentions. However, perceived behavioral control does not significantly affect whistleblowing intention due to fear of retaliation for the act of fraudulent financial reporting. Furthermore, the result indicates that perceived organizational support strengthens the positive relationship between attitude and perceived subjective norms with whistleblowing intentions, but does not have a moderating effect on the relationship of perceived behavioral control with whistleblowing intentions. This result implies that organizational support can encourage employees to enforce organizational rules and ethics. Besides, it shows employee's feel valued and cared for in the organization so that it has positive implications, namely high commitment to the organization.*

Keywords: *theory of planned behavior, whistleblowing intention, perceived organizational support, online survey*

Abstrak: *Penelitian ini menguji pengaruh factor-faktor dalam Theory of Planned Behavior terhadap intensi whistleblowing yang dimoderasi oleh perceived organizational support. Studi ini menggunakan metode survey daring dengan sampel sebanyak 155 karyawan perusahaan. Peneliti menganalisis data menggunakan pendekatan Partial Least Squares-Structural Equation Modelling (PLS-SEM), yaitu menggunakan model pengukuran dan model struktural. Hasil penelitian menunjukkan bahwa attitude dan perceived subjective norms berpengaruh positif terhadap intensi whistleblowing. Sedangkan, perceived behavioral control tidak berpengaruh terhadap intensi whistleblowing dikarenakan ketakutan adanya retaliasi atas tindakan pelaporan kecurangan akuntansi. Selain itu, hasil penelitian menunjukkan bahwa perceived organizational support yang tinggi memperkuat hubungan positif antara attitude dan perceived subjective norms dengan intensi whistleblowing, namun tidak memiliki efek moderasi pada hubungan perceived behavioral control dengan intensi whistleblowing. Hasil ini memberikan implikasi bahwa dukungan organisasi dapat mendorong karyawan dalam penegakan aturan dan etika organisasi. Di samping itu, dukungan organisasi yang tinggi menunjukkan bahwa karyawan merasa dihargai dan dipedulikan di dalam organisasi, sehingga memiliki implikasi positif yaitu komitmen yang tinggi bagi organisasi.*

Kata Kunci: *theory of planned behavior, intensi whistleblowing, dukungan organisasi yang dirasakan, survei daring*

**KECERDASAN EMOSIONAL
SEBAGAI PEMODERASI *BUDGETARY SLACK*
PADA PT. PLN (PERSERO) AREA MALANG**
Jenis sesi paper : Poster paper

Anita Ratna Sari
Fakultas Ekonomi dan Bisnis Universitas
Gajayana Malang
email: anitaratna@gmail.com

Abdul Halim
Fakultas Ekonomi dan Bisnis Universitas
Gajayana Malang
email: abdulhalim0658@gmail.com

Oyong Lisa
Fakultas Ekonomi dan Bisnis Universitas Gajayana Malang
email: oyong.lisa-ol@yahoo.co.id

Abstract: *This study aims to analyze the effect of budgetary participation, information asymmetry, locus of control and organizational commitment on budgetary slack and to determine whether emotional intelligence is able to moderate the relationship of budgetary participation, information asymmetry, locus of control and organizational commitment to budgetary slack. The population of officials involved in budgeting is 46 people. Data was collected through questionnaires, then analyzed using Interaction Moderation regression. The results prove that budgetary participation has a negative and significant effect on budgetary slack, information asymmetry has a positive and significant effect on budgetary slack, locus of control has a negative and significant effect on budgetary slack, organizational commitment has a negative and significant effect on budgetary slack, emotional intelligence can strengthen the relationship between budget participation, information asymmetry, locus of control and organizational commitment to budgetary slack.*

Keywords: *emotional intelligence, budget participation, organizational commitment, budgetary slack*

Strategi Bisnis, Corporate Governance dan Sustainability Reporting: Suatu Analisis Pendekatan Kontinjensi Fit

Full paper

Dianwicakasih Arieftiara

Universitas Pembangunan Nasional Veteran
Jakarta
dianwicakasih@upnvj.ac.id

Erna Hernawati

Universitas Pembangunan Nasional Veteran Jakarta
erna.hernawati@upnvj.ac.id

Abstract: *This study discusses the role of Board Monitoring Effectiveness (BME) on managers' decisions regarding the business strategies that fit with external business environmental conditions using a contingency analysis approach. Furthermore, this study will examine how fit strategies affect Sustainability Reporting (SR) of listed companies on the Indonesia Stock Exchange (IDX) from 2014 to 2017. This study using Conditional Mixed Process (CMP) technique, which is a method that combines two steps in the Two Step Linear Regression (TSLS) Method into single test at a time. This CMP method is claimed more efficient in analyzing TSL models. This study found that in high uncertain conditions, BME had a positive influence on the probability of managers to choose prospector and defender strategies rather than analyzers. These results indicate that BME shows positivity impact on contingent fit between business strategies and environmental uncertainty. In addition, the study documented that only prospectors have positive impact on SR, however this study failed to documented that defenders have positive impact on SR. Meanwhile the unexpectedly result is analyzers have significantly positive effect on SR. This study is the first study to investigate the role of BME in contingent fit between business strategies and environmental uncertainties and how its effect to the level of SR.*

Keywords: *Board Monitoring Effectiveness; Business Strategy; Contingency Fit Analysis; Environmental Uncertainty; Sustainability Reporting, Conditional Mixed Process.*

Peran Levers of Control dan Kepemimpinan terhadap Kreativitas

Full paper

Maria Paramastri Hayuning Adi
Fakultas Ekonomika dan Bisnis
Universitas Gadjah Mada
mariaparamastri@gmail.com

Aegisia Sukmawati
Fakultas Ekonomika dan Bisnis
Universitas Gadjah Mada
aegisias@gmail.com

Abstract: *Most of the companies are facing challenges to ensure their going concern in digital era. One of the essential aspect to deal with it is managing company control. The company should considerate the balance of company control in order to stimulate the workforce's creativity. However, the implementation should be supported by the superior. The role of transformational leader is considered to guide and increase the workforce's creativity through the relationship between them. Particularly, it is emphasized in startup companies that still explore and find their appropriate business model. Therefore, this study is aimed to introduce leadership style to moderate the influence of levers of control (LOC) to the creativity. The data was collected via online survey. Two hundreds questioners were sent to the startup company employees who had minimum work period six months and worked on relevant creative division. There were 131 responses (response rate 65.5%) sent back, but only 109 responses could be processed. The statistic process used SEM PLS with WarpPLS version 6.0. This research contributes to answer Spekle et al (2017) extension whether leadership style moderates the effect of LOC to the creativity. According to the result, both of LOC and transformational leadership influenced the workforce's creativity. When the transformational leadership in high condition, it moderated and increased the influence of LOC to the creativity gradually. The further explanation will be discussed below.*

Keywords: *LOC, creativity, transformasional leadership, SEM-PLS*

ANALYSIS OF FRAUD BEHAVIOR FACTORS

The Survey to Corruption Inmates at the Class II A Penitentiary Padang

Jenis Sesi Paper: Full paper

Efrizal Syofyan

Dosen FE Universitas Negeri Padang
efrizal_syofyan@yahoo.com

Sany Dwita

Dosen FE Universitas Negeri Padang
sanydwita@gmail.com

Silsiya Afridona

Mahasiswa Pascasarjana FE UNP
silsiyaafridona@gmail.com

Abstract : *This research aims to analyze the factors that trigger fraud behavior in perpetrators of corruption in the Class II A Penitentiary Padang. The research is conducted by referring to the influence of pressure, opportunity, rationality, and abilities that can trigger fraud behavior. From some initial previous thoughts of fraud, overall fraud will have a negative impact on the economy, especially in weakening the economic growth of the country and other region. This type of research is causative research. The population in this research were corruption inmates in the Class II A Penitentiary Padang, amounting to 61 people. This study uses a total sampling technique to get samples so that all populations totaling 61 people are taken as a whole sample. The data source is primary data. Data collection methods using questionnaires. The data analysis method used is multiple regression analysis, with all four indicators being analyzed. The results showed that the variables of rationalization and opportunity give a significant influence in encouraging fraud behavior, while the pressure and ability variables did not show significant influence. It is assumed that there are several other factors that have greater contribution in triggering fraud behaviors that were not examined in this study. So that it can be explored in future studies.*

Keywords : *pressure, opportunity, rationalization, ability, fraud behavior*

Perbedaan Persepsi Etik Praktisi dan Akademisi Atas Praktik Manajemen Laba

Syamsul Hadi, Syamsul.hadi@uii.ac.id

Nurul Ainnunaza, nurulainnunazaa@gmail.com

Universitas Islam Indonesia

Abstract

Earnings management is a phenomenon, which has contributed to the development of ethics theory. Ethics that illustrate how human moral judged in terms of good or bad actions performed by this manager. The aim of this research is to examine the difference of perception between practitioners and academician on earnings management, and to see the impact of earnings management factors on practitioners and academician perceptions.

Our respondents was 43 practitioners and 49 academician were taken using the convenience sampling and snowball sampling. The hypothesis were examined using the Independent Sample t Test. This research showed that: (1) there were different perception from the practitioners view on earning management that was shown by type, direction, period of effect and the purpose of earnings management. Where as there was no differences on period of effect and purpose of earning management from practitioners view. (2) There was no difference from the academician point of view on earnings management as shown by type, direction, period of effect and the purpose. Both groups has a similarity perception on the materiality of earnings management. (3) Practitioners have an unethical perception towards earning management through type, direction, materiality, and period of effect. While the academician group have an unethical perception of earnings management through the purpose of earnings management.

Keywords: Ethics, Practitioners, Academicians, Earnings Management

Abstrak

Manajemen laba merupakan suatu fenomena yang telah menambah wacana perkembangan teori etika. Etika yang menggambarkan bagaimana moral manusia yang dinilai dari segi baik atau buruknya tindakan yang dilakukan oleh manajer ini masih belum menemukan jalan keluar untuk meyelesaikan. Penelitian ini bertujuan untuk mengetahui perbedaan persepsi praktisi dan akademisi terhadap manajemen laba, serta pengaruhnya faktor – faktor manajemen laba terhadap persepsi praktisi dan akademisi.

Responden penelitian ini adalah 43 orang praktisi dan 49 akademisi. Teknik pengambilan sampel adalah *convenience sampling* dan *snow ball sampling*. Pengujian hipotesis dengan menggunakan *Independent Sample t Test*. Hasil penelitian menunjukkan bahwa: (1) Terdapat perbedaan persepsi praktisi terhadap manajemen laba yang ditinjau melalui tipe, arah, dan materialitas manajemen laba. Sedangkan periode akibat dan tujuan kepentingan manajemen laba tidak terdapat perbedaan persepsi antara kedua kelompok. (2) Tidak terdapat perbedaan persepsi akademisi terhadap manajemen laba yang ditinjau melalui tipe, arah, periode akibat, tujuan kepentingan atau materialitas manajemen laba. (3) Kelompok praktisi cenderung memiliki persepsi tidak etis terhadap manajemen laba melalui tipe, arah, materialitas, dan periode akibat. Sedangkan kelompok akademisi memiliki persepsi tidak etis terhadap manajemen laba melalui tujuan kepentingan manajemen laba.

Kata Kunci: *Etik, Praktisi, Akademisi, Manajemen Laba*

The Methods of Cultivating Awareness to Avoid The Behavior Seeds of Fraudulent and Corruption for Junior and Senior High School Students

Jenis Sesi Paper: Full paper

Hamfri Djajadikerta
Universitas Katolik Parahyangan
talenta@unpar.ac.id

Sylvia Fettry
Universitas Katolik Parahyangan
sylvia.fettry@unpar.ac.id

Damajanti Tanumihardja
Universitas Katolik Parahyangan
damajanti.linda@unpar.ac.id

Abstrak :

Penelitian ini bertujuan untuk memberikan kontribusi pada teori dan pengetahuan dalam bidang akuntansi kecurangan dan akuntansi berperilaku mengenai metode menumbuhkan kesadaran untuk menghindari benih perilaku curang dan korupsi yang cocok untuk siswa sekolah menengah (SMP dan SMA). Studi ini memberikan kontribusi praktis dalam bentuk input kebijakan untuk implementasi program anti-korupsi melalui strategi pendidikan pencegahan korupsi dini.

Metode penelitian yang digunakan dalam penelitian ini adalah penelitian deskriptif kualitatif. Penelitian ini dilakukan dalam beberapa tahap. Data primer diperoleh melalui proses wawancara langsung dan observasi ke berbagai SMP dan SMA di Kota Bandung (Indonesia). Informan adalah semua pemangku kepentingan yang terkait dengan SMP dan SMA di kota Bandung. Semua data yang dikumpulkan dianalisis dan disimpulkan.

Temuan utama dari penelitian ini mengungkapkan beberapa metode menumbuhkan kesadaran untuk menghindari benih perilaku curang dan korupsi yang umum diterapkan di SMP dan SMA. Semua metode diharapkan mampu membentuk pola pikir, sikap, perilaku, dan kesadaran bahwa benih perilaku curang dan korupsi harus dihindari. Pengembangan karakter anti kecurangan dan korupsi untuk siswa SMP dan SMA menjadi tujuan utama yang harus dicapai.

Kata Kunci : *Metode, Kecurangan, Korupsi, Siswa Sekolah Menengah*

PESAN *BEDHAYA BANYU NING KALI* BAGI AKUNTANSI MANAJEMEN AIR: PENDEKATAN EKOFENOMENOLOGI

Oleh:

Whedy Prasetyo

Universitas Jember

Jl. Kalimantan No. 37 Tegalboto Kotak Pos 125 Jember 68121

Surel: whedy.p@gmail.com

Abstract: The local wisdom of *bedhaya banyu ning kali* dance to express management accounting of water as the aim of this study, with the qualitative approach of ecophenomenology used. The results of this study make the added value of local wisdom in identifying, recognizing, quantifying, reporting, and guaranteeing information on water, rights and claims, and obligations to water in water accounting. The activity manifests thanks to the perfection of human life for the generosity of the soul over the gift of water as source life. *Bedhaya banyu ning kali* dances this time provide evidence that the continuity of springs is not a factor in the size and location of water, but it is necessary to include how humans preserve it, as a manifestation of life activities not only today, but forever or hereditary. Embodiments that provide additional information in the GRI 300 sustainability report on Environmental Impacts, especially GRI 303-3 for the sustainability of water use.

Keywords: Dance of *bedhaya banyu ning kali*, management accounting of water, ecophenomenology, and water accounting.

Abstrak: Kearifan lokal tarian *bedhaya banyu ning kali* untuk mengungkapkan akuntansi manajemen air sebagai tujuan penelitian ini, dengan pendekatan kualitatif ekofenomenologi yang digunakan. Hasil penelitian menjadikan nilai tambah kearifan lokal ini dalam mengidentifikasi, mengakui, mengkuantifikasi, melaporkan, dan menjamin informasi atas air, hak dan klaim, serta kewajiban terhadap air di dalam akuntansi air. Aktivitas wujud syukur kesempurnaan hidup manusia untuk kemurahan jiwa atas anugerah air sebagai sumber kehidupan. Tarian *bedhaya banyu ning kali* ini memberikan bukti bahwa kelestarian sumber mata air (*sendang*) bukan faktor ukuran sumber dan lokasi air saja, namun perlu untuk dimasukkan bagaimana manusia menjaga kelestariannya, sebagai perwujudan aktivitas hidup bukan hanya sesaat hari ini, tetapi untuk selamanya atau turun temurun. Perwujudan yang memberikan tambahan dalam sustainability report (laporan keberlanjutan) GRI 300 tentang Environmental Impacts khususnya GRI 303-3 atas keberlanjutan penggunaan air.

Kata Kunci: Tarian *bedhaya banyu ning kali*, akuntansi manajemen air, ekofenomenologi, dan akuntansi air.

Konsep Penentuan Harga Jual Harmoni: Nasionalisme Dalam Tradisi Ajaran Kejawen
Hamemayu Hayuning Urip Bebrayan
(Studi Kasus Pada Penjual Di Pasar Tradisional Gede-Surakarta)

Oleh:

Whedy Prasetyo

Universitas Jember

Jl. Kalimantan No. 37 Tegalboto Kotak Pos 125 Jember 68121

Surel: whedy.p@gmail.com

This study aims to establish the concept of harmony sales price that made by the seller staple Panunggalan community in Traditional Markets Gede-Surakarta. This research was conducted by using the teachings of noble character Kejawen value hamemayu hayuning urip bebrayan. Value of noble character is used as an analytical tool. Data is collected through participant observation.

Research results show the concept of determining the selling price which is not only based on measurable economic value, but there are non-economic values that are not measurable, that is calm, getherness, and concord. Non-economic value is the result of the behavior of sellers staple Panunggalan community for this based approaches.

Keywords: Kejawen value hamemayu hayuning urip bebrayan and harmony sales pricing.

**Analisis Perancangan *Balanced Scorecard* Koperasi
(Studi Kasus Pada *Credit Union* Sehati)**

Jenis Sesi Paper : Full paper

Yolanda Eka Sari

Universitas Trilogi Yolandaekasari12@gmail.com

Lely Dahlia

Universitas Trilogi

Lelydahlia@trilogi.ac.id

Abstract: *The purpose of this study was to find out and analyze the performance appraisal of Credit Union (CU) SEHATI by using the balanced scorecard method is based on the vision and mission of the cooperative. The method of data collection in this study through documentation, observation, interviews and questionnaires. Based on the results of the discussion of four balanced scorecard perspective indicators on CU. SEHATI showed the results: the customer's perspective needs to increase member participation and education, the financial perspective needs to increase loan transactions, the cooperative business internal perspective has made the latest innovation by developing CUSO Mobile application learning needs to be evaluated regarding high employee retention rates. From the results of the discussion it can be concluded that the balanced scorecard can be used as a performance measurement in savings and loan cooperatives. In order to be implemented properly it needs to be improved both in terms of internal and external cooperatives.*

Keywords: *Performance Measurement, Balanced Scorecard, Credit Union, Co-Operative*

**PENGELOLAAN DANA DESA DALAM PERSPEKTIF
BUDAYA KAILI**

“Mosangu Sintuvu Maliuntinuvu”

Full paper

Rahayu Indriasari

Afiliasi

indriasari398@gmail.com

Jurana

Afiliasi

jurananurdin@gmail.com

Andi Matulada Amir

Afiliasi

mattulada@gmail.com

Fitriana

Afiliasi

fitryfelisya11@gmail.com

Abstract: *This research aims to acknowledge the planning process of Village Fund Management within the perspective of Kaili Culture, Mosangu Sintuvu Maliuntinuvu. The method used is qualitative with the analysis technique of Kaili Culture, Mosangu Sintuvu Maliuntinuvu. The results depicted that values in life slogan “Mosangu Sintuvu Maliuntinuvu” are able to lead the local apparatus in managing village fund particularly in planning process. Planning process was conducted by four stages: first, Nosarara Nosihargai or deriving benefit within planning process, which illustrating how Kailinese are siblings and respecting each other since life is the matter of interacting with others, and interaction between human is conducted on the basic of interdependence so this value will be embedded by apparatus along the process of village fund planning. Second, Nosiromu or togetherness which explaining the process of fund village planning done through Musrembangdes by exchanging ideas and prioritizing togetherness. Third, Nosangurara Nosangupatuju or consensus which personifying one heart and purpose in the process of village fund planning. Fourth, Nosarara Nositulungi or cooperation which depicting that village fund planning is constructed with the principle of unity and cooperation.*

Abstrak : *Penelitian ini bertujuan untuk mengetahui proses perencanaan Pengelolaan Dana Desa dalam perspektif budaya kaili mosangu sintuvu maliuntinuvu. Metode penelitian yang digunakan adalah metode kualitatif dengan teknik analisis budaya kaili mosangu sintuvu maliuntinuvu. Hasil penelitian menunjukkan bahwa nilai-nilai dalam semboyan hidup mosangu sintuvu maliuntinuvu mampu membawa aparatur desa dalam mengelolah dana desa khususnya dalam proses perencanaan dengan baik. Proses perencanaan dilakukan melalui empat tahapan yaitu: pertama, Nosarara Nosihargai atau bermaslahat dalam proses perencanaan, yang menggambarkan bagaimana masyarakat Kaili saling bersaudara dan menghargai sesama sebab hidup selalu berinteraksi dengan orang Lain, dan interaksi antar manusia terjadi pada dasarnya karena adanya saling ketergantungan sehingga hal ini tertanam dalam jiwa aparatur dalam melakukan proses perencanaan dana desa. Kedua, Nosiromu atau kebersamaan yang menggambarkan proses perencanaan dana desa dilakukan melalui Musrembangdes dengan cara bertukar pikiran dan mengedepankan kebersamaan. Ketiga: Nosangurara Nosangupatuju atau bermufakat yang menggambarkan satu hati dan satu tujuan dalam proses perencanaan dana desa. Keempat, Nosarara Nositulungi atau bahu membahu yang menggambarkan bahwa dalam proses perencanaan dana desa dibuat dengan prinsip bersaudara dan saling tolong-menolong.*

Kata Kunci : *Dana Desa, Budaya, Orang Kaili*

Pengaruh Media Presentasi Terhadap Pengambilan Keputusan Manager Milenial

Jenis Sesi Paper: Full paper

Nurul Hafidah

Universitas Gadjah Mada
Fakultas Ekonomika dan Bisnis
Yogyakarta
nurulhafidah7@gmail.com

Suyanto

Universitas Gadjah Mada
Fakultas Ekonomika dan Bisnis
Yogyakarta
ssuy@ugm.ac.id

Abstrak: Penggunaan media presentasi - layar dan kertas - merupakan alat yang digunakan untuk menyajikan informasi dalam proses pengambilan keputusan, karenanya media presentasi menjadi penting dalam mendukung proses pengambilan keputusan. Peneliti terdahulu membuktikan bahwa penggunaan layar dan kertas dalam membaca teks dapat memengaruhi tingkat pemahaman individu, sedangkan peneliti lain membuktikan hal sebaliknya. Jika penggunaan layar dan kertas dapat memengaruhi tingkat pemahaman individu, maka tentunya dapat dilakukan investigasi lebih lanjut terkait pengambilan keputusan yang dilakukan oleh manager milenial. Penelitian ini bertujuan untuk menguji pengaruh penggunaan media presentasi terhadap pengambilan keputusan manager milenial dengan tekanan waktu sebagai moderasi. Penelitian ini menggunakan desain metode campuran quasi-eksperimen dan sekuensial-eksplanatori. Hasil penelitian membuktikan bahwa penggunaan media presentasi yang berbeda tidak signifikan terhadap pengambilan keputusan manager milenial. Meskipun dimoderasi oleh tekanan waktu selama proses pengambilan keputusan, media presentasi tidak memberikan pengaruh signifikan terhadap keputusan yang diambil. Hasil penelitian ini menyoroti pemahaman bahwa media presentasi hanyalah alat yang digunakan untuk menyajikan informasi yang dapat mempercepat dan memberikan efisiensi bagi manager milenial dalam membuat keputusan, sedangkan keakuratan pengambilan keputusan bergantung pada analisis yang dilakukan oleh manager milenial dan tekanan waktu yang diberikan membuat manager milenial bekerja lebih terstruktur. Penelitian ini memberikan kontribusi secara teoretis khususnya pada cognitive fit theory - bahwa pengambilan keputusan bergantung pada representasi dan karakter pengujian - tidak terdukung dari bukti empiris yang diberikan. Penelitian ini juga memberikan kontribusi praktis dengan membuktikan bahwa untuk memperoleh kecepatan, efisiensi dan menghemat biaya dalam menyelesaikan suatu pekerjaan praktisi dapat memanfaatkan teknologi berupa komputer, laptop, smartphone bahkan tablet dengan tingkat pemahaman yang sama (tersedia berbagai fitur, seperti e-reader dan pena) untuk memudahkan pekerjaan.

Kata Kunci: media presentasi, tekanan waktu, manager milenial, pengambilan keputusan

PILIHAN KARIER DI KANTOR AKUNTAN PUBLIK BIG FOUR ATAU NON-BIG FOUR BAGI CALON SARJANA AKUNTANSI DARI PERSPEKTIF MOTIVASI 3.0

Full Paper

Kevin Kurniawan

Universitas Surabaya

kevinkurniawan35@yahoo.com

Wiyono Pontjoharyo

Universitas Surabaya

wpontjo@yahoo.com

Abstract: *The research conducted to discuss about the new model of motivation that rarely known by society which is called motivation 3.0. This new model will change the society's perspective about motivation. Furthermore, this new motivation 3.0 will be implied to further analyze how accounting fresh graduates choosing their career path between Big Four public accounting firm or non-Big Four public accounting firm This research aims to unlock the mystery of whether the motivation 3.0 can be applied or not to be a way of decision making of student career in Big Four or non-Big Four public accounting firm. This research is expected to give benefit to the students as the main subject especially the accounting majors to have an insight about career decision in Big Four or non-Big Four public accountant firm. Research data, participant observation, and interview results that have been processed in a structured design, have produced a key to answer the mystery in this research. Using data from a viewpoint of the Big Four or non-Big Four public accounting firm' personnel, carry an outcome where the motivation 3.0 cannot be entirely applicable in career decision making but motivation 3.0 can be the basis for a person to establish himself in career decision making. In addition, this motivation 3.0 will keep people in track in a career decision that suits him/her.*

Keywords: *Motivation 3.0, decision making, career, public accounting firm*

**PENGARUH PENGENDALIAN HASIL, PENGENDALIAN TINDAKAN,
PENGENDALIAN PERSONEL DAN PENGENDALIAN BUDAYA TERHADAP
PERILAKU ETIS PENGEMUDI TRANSPORTASI *ONLINE* (STUDI KASUS PADA
SALAH SATU PERUSAHAAN TEKNOLOGI PENYEDIA LAYANAN BERBASIS
APLIKASI)**

Jenis Sesi Paper: Full paper

Maulina Sadewi
Universitas Trilogi
Maulinas2107@gmail.com

Lely Dahlia, S.E., M.Ak.
Universitas Trilogi
lelydahlia@trilogi.ac.id

Abstract: *The aim of this research is to make case analysis the influence of result control, action control, personnel control, and cultural control toward the ethical behavior of online transportation drivers. Data was collected by observation, interview, questionnaires, and documentation. The respondents used in this research are online transportation drivers at DKI Jakarta. Total sampel used for this research are 100 online transportation drivers at DKI Jakarta. This research used descriptive analysis and verification analysis to test the hypothesis and structural modelling with SmartPLS Programs Version 3.*

The result of this research showed that result control, action control, personnel control, and cultural control implemented by the company does not have significant impact toward ethical behavior of online transportation drivers at DKI Jakarta. The result of this research are expected to give contribution in the management control process in order to establish the ethical behavior of online transportation drivers when the drivers do the job to bring out maximum performance in order to achieve company's goal. Moreover, the result of this research are also expected can be a reference material for future researchers in the same field.

Keywords: *Result control, action control, personnel control, cultural control, ethical behavior*

KARAKTERISTIK PERUSAHAAN, *CONSUMER PROXIMITY*, *ENVIRONMENTAL SENSITIVITY*, DAN PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY*

Erwin Saraswati

Iffat Hanifah Christitama

Fakultas Ekonomi dan Bisnis

Universitas Brawijaya

ABSTRAK

Beberapa tahun terakhir, terdapat isu penting mengenai kerusakan dan pencemaran lingkungan yang terjadi di Indonesia, hal ini akhirnya memicu kesadaran perusahaan atas pentingnya pengungkapan tanggung jawab sosial. Penelitian ini bertujuan untuk menguji pengaruh ukuran perusahaan, profitabilitas, *leverage*, *consumer proximity*, *environmental sensitivity* terhadap pengungkapan *Corporate Social Responsibility*. Sampel pada penelitian ini adalah sebanyak 108 perusahaan yang terdaftar di Bursa Efek Indonesia pada tahun 2016-2017. Sampel penelitian ini ditentukan dengan metode *purposive sampling* dengan data sekunder. Metode analisis yang digunakan adalah analisis regresi berganda. Hasil penelitian ini menunjukkan bahwa semakin besar ukuran perusahaan dan profitabilitas dapat meningkatkan pengungkapan tanggung jawab sosial. Temuan lainnya, *leverage*, *consumer proximity* dan *environmental sensitivity* tidak berdampak terhadap pengungkapan tanggung jawab sosial perusahaan. Selain itu, tidak terdapat perbedaan untuk *environmental sensitivity* dalam pengungkapan CSR pada perusahaan yang *high profile* maupun *low profile*. Hal ini disebabkan masih rendahnya tingkat kesadaran masyarakat dan perusahaan di Indonesia mengenai pentingnya memperhatikan faktor lingkungan dalam mengambil keputusan pembelian barang dan proses produksinya. Hasil penelitian ini mendukung teori legitimasi.

Kata kunci : Pengungkapan *Corporate Social Responsibility* (CSR), *consumer proximity*, *environmental sensitivity*.

Self Esteem diantara Implikasi Asimetri Informasi terhadap Budgetary Slack

Jenis Sesi Paper: Full paper

Dr. Mappa Panglima Banding
Universitas Borneo Tarakan
mpbanding@gmail.com

Febria Ramadhana, S.M
Universitas Borneo Tarakan
febriahana96@gmail.com

ABSTRACT

This study is a true experimental research which is separately from daily life activities (laboratory) that aims to determine: (1) the implications of information asymmetry to budgetary slack; (2) the influence of self esteem on the relationship of information asymmetry to budgetary slack. The experiment subject is a randomized participant of 15 people based on predetermined categories faced with three conditions of information asymmetry, (1) the condition of high information asymmetry where financial reports are only in the form of balance sheets, (2) medium information asymmetry conditions where only financial statements in the form of balance sheets and income statements are available, and (3) low information asymmetry where complete financial reports are available. Participants were then asked to fill out the self esteem questionnaire to see the level of self-esteem they had. The research design used was a basic experimental design with posttest control group.

Hypothesis test used in this research is ANCOVA. The result of the research shows that (1) information asymmetry has implication to budgetary slack, (2) Self esteem does not affect the relationship of information asymmetry to budgetary slack significantly.

Keywords : Asymmetry Information, Budgetary slack, Self Esteem

ABSTRAK

Penelitian ini merupakan penelitian eksperimen murni yang dilakukan terpisah dari kehidupan sehari-hari (laboratorium) yang bertujuan untuk mengetahui: (1) implikasi asimetri informasi terhadap budgetary slack; (2) pengaruh self esteem pada hubungan asimetri informasi terhadap budgetary slack. Subjek eksperimen merupakan partisipan acak sebanyak 15 orang berdasarkan kategori yang telah ditentukan sebelumnya yang dihadapkan kepada tiga kondisi asimetri informasi yaitu (1) kondisi asimetri informasi tinggi dimana tersedia laporan keuangan yang hanya berupa neraca, (2) kondisi asimetri informasi sedang dimana hanya tersedia laporan keuangan berupa neraca dan laporan rugi laba, dan (3) kondisi asimetri informasi rendah dimana tersedia laporan keuangan lengkap. Partisipan lalu diminta mengisi kuesioner self esteem (harga diri) untuk melihat tingkat tinggi atau rendahnya self esteem yang mereka miliki. Desain riset yang digunakan merupakan desain eksperimen dasar dengan grup control dan purna uji (posttest control grup design). Uji hipotesis yang digunakan dalam penelitian ini adalah ANCOVA. Hasil penelitian menunjukkan bahwa (1) asimetri informasi berimplikasi terhadap budgetary slack. (2) Self esteem tidak mempengaruhi hubungan asimetri informasi terhadap budgetary slack secara signifikan.

Kata Kunci : Asimetri Informasi , Budgetary slack, Self Esteem

**PENGARUH CORPORATE SOCIAL RESPONSIBILITY TERHADAP EMPLOYEE
SATISFACTION YANG DIMEDIASI OLEH CITRA PERUSAHAAN DAN KOMITMEN
ORGANISASI**

WAHIDAHWATI
STIESIA Surabaya
wahidahwati@stiesia.ac.id

ADILLA NANDA CITRA FAUZI
STIESIA Surabaya
adillananda@gmail.com

ABSTRAK

This study aims to examine the effect of corporate social responsibility on employee satisfaction that is mediated by corporate image and organizational commitment. This type of research is quantitative research with survey methods conducted by distributing questionnaires. The sample in this study was obtained using a convenience sampling method, which is based on the availability of elements and the ease of obtaining them. The object of this research was employees of PT PJB UP Gresik, with a total of 170 respondents. The analytical method used is Structural Equation Modeling (SEM) using version 3.0 SmartPLS.

The results of this study indicate that corporate social responsibility has a positive effect on employee satisfaction, corporate image, and organizational commitment. Other results found that corporate image and organizational commitment had a positive effect on employee satisfaction. The final result found that corporate image and organizational commitment succeeded in mediating the effect of corporate social responsibility on employee satisfaction.

Keywords: Corporate Social Responsibility, Employees' Satisfaction, Company Image, Organizational Commitment

Subjektivitas Insentif, Kinerja, dan Perilaku Berbagi Pengetahuan

Full paper

Klemensia Erna Christina Sinaga, S.E., M.Sc.

Universitas Sanata Dharma
klemensia_sinaga@yahoo.co.id

Prof. Dr. R.A. Supriyono, SU., Ak., CMA

Universitas Gadjah Mada
rasupriyono@ugm.ac.id

Abstract: *The purpose of this study is to examine the effect of incentive subjectivity on the performance mediated by knowledge sharing behavior. This research use experiment method by using student of Faculty of Economics and Business Universitas Gadjah Mada as participant. The number of participants in this study were 83 students. The hypothesis of this study is that the performance of managers will be influenced by the incentive subjectivity, mediated by knowledge sharing behavior. The results show that manager's performance is higher for the group of managers with incentive subjectivity than the group of the managers without incentive subjectivity. There is the role of knowledge sharing behavior as a mediating variable. The findings of this study extend the research of managerial accounting particularly on performance, incentive subjectivity, and knowledge sharing behavior. This study extends previous studies by incorporating the knowledge sharing behavior variable as a mediating variable and influencing performance as a dependent variable. This research can help in implementing appropriate incentive systems for measuring performance and providing evidence on the importance of including knowledge sharing behavior as part of the review of formal performance of employees, especially accounting consulting services. In addition, this research will increase the awareness of companies to build a work climate by incorporating a culture of knowledge sharing.*

Keywords: *experiment, incentive subjectivity, performance, knowledge sharing behavior*

Pengaruh Praktik *Creative Accounting* dengan Mediasi *Statutory Auditor*, dan Standar Etika Akuntan Terhadap Keandalan Laporan Keuangan

Jenis Sesi Paper: Full paper

Hendro Lukman
Universitas Tarumagara
hendrol@fe.untar.ac.id

Thalia Irisha
KAP Tanudiredja, Wibisana, Rintis & Rekan
Thaliairisha96@gmail.com

Abstract

Some big companies in world and in Indonesia have scandal because of lack reliability of Financial Statement. The purpose of the study was to obtain empirical evidence about the effect of creative accounting technique, role of statutory auditor and accountant ethical standards toward reliability of financial statement in companies in Jakarta from external auditor view. The study was using quantitative method and conducted with a purposive sampling and data obtain total sample of 78 respondents of external auditor who works at accounting firm in Jakarta. Data tested by using SmartPLS 3.0. The result of this study indicate that creative accounting techniques has no significant influence directly but has significant through a mediating variable toward reliability of financial statement, meanwhile role of statutory auditor and ethical standards have positive significant influence on reliability of financial reporting. According to this study, institution which is generating accounting standard should consider to reduce of creative accounting practices, and for auditors give disclosure of audit report with appropriate with professional skepticism and independent principle.

Keywords: *Creative Accounting Techniques, Role of Statutory Auditor, Ethical Standards, Reliability of Financial Statement*

Risiko Nasabah Pinjaman Online

(Studi Fenomenologi)

Jenis Sesi Paper: Full paper

Novi Nurul Quina

Universitas Narotama

novi.nurul@narotama.ac.id

Agus Dwi Sasono

Universitas Narotama

agus.dwi@narotama.ac.id

Diana Puspitasari

Universitas Narotama

dianapuspus1922@gmail.com

Astrini Aning Widoretno

Universitas Pembangunan Nasional

“Veteran” Jawa Timur

astrini.aning26@gmail.com

Abstract :

There are many cases and victims because of fintech along this year in Indonesia. It should be investigated and studied what is the problem. This research aims to interpretative the risk of fintech customers to employees of the accounting department. This study uses a phenomenological qualitative approach. The analytical method used is the phenomenological analysis of transcendental towards 2 Accounting Lecturers and 2 Employees in Accounting. The results of this study using transcendental phenomenology analysis show that the risks to fintech customers are initially due to due date payment factors, so that risks arise that intersectional with aspects of behavior. With this research, customers / prospective customers can find out the impact and constraints of fintech applications and can be a reference for transcendental phenomenology analysis techniques for subsequent research.

Keywords : Behavioural Accounting, Fintech Application, Phenomenological Approach, Risk of Fintech Customers

**PENGARUH PERILAKU TIDAK JUJUR DAN KOMPETENSI MORAL
TERHADAP KECURANGAN AKADEMIK (*ACADEMIC FRAUD*)
MAHASISWA AKUNTANSI**

Silo Herman Agaki¹⁾, Siti Rofingatun²⁾, Andika Rante³⁾

Jurusan Akuntansi, Universitas Cenderawasih

Abstrak

Penelitian ini bertujuan adalah untuk menganalisis dan memberikan bukti tentang Pengaruh Perilaku Ketidakjujuran dan Kompetensi Moral terhadap Kecurangan Akademik (*academic fraud*) mahasiswa akuntansi. Variabel yang digunakan dalam penelitian ini adalah perilaku tidak jujur dan kompetensi moral. Populasi penelitian adalah mahasiswa akuntansi yang berada pada 4 Universitas, antara lain Universitas Cenderawasih, Universitas Yapis Papua Universitas Ottow Geissler serta Universitas Sains dan Teknologi. 200 responden telah dilibatkan sebagai sampel dalam penelitian. Data yang digunakan dalam penelitian ini terdiri dari data primer yang dikumpulkan menggunakan kuesioner. Analisis regresi berganda akan digunakan dalam analisis data untuk menguji hipotesis, dan data akan diuji menggunakan SPSS versi 16.0 Hasil dari tes menunjukkan kepada kita bahwa perilaku tidak jujur dan kompetensi moral terbukti menunjukkan efek pada kecurangan akademik mahasiswa akuntansi.

Kata kunci: Perilaku Tidak Jujur, Kompetensi Moral, Kecurangan Akademik.

PENGARUH MOTIVASI TERHADAP MINAT BERKARIER DALAM BIDANG PERPAJAKAN

(Studi Kasus Mahasiswa S1 Akuntansi)

Poster Paper

Lilis Ardini

STIESIA

lilis.ardini@gmail.com

Yuniar Ambarwanti

STIESIA

ambarwnti@gmail.com

ABSTRACT

This research aimed to find out the effect of quality motivation, career motivation, economy motivation, social motivation, and considering motivation of job market on the carrier motive of taxation for accounting students. The research was quantitative. While, the data used primary in wich questionnaires as instrument. In line with, the questionnaires were given to accounting students in academic year of 2014 and 2015, who were taking undergraduate thesis. Moreover, there were 89 samples. In addition, the data analysis technique used multiple linear regression with SPSS version 23. The research result concluded the quality motivation had positive effect on the carrier motive of taxation. It happened as there were many accounting students who wanted to improve their quality in carrier of taxation. It meant, there were many people who wanted to improve position and develop their carrier by doing what they had done. Furthermore, economy motivation had positive effect on the carrier motive of taxation. In other words, there were many students thought to improve their income when having carrier on taxation. On the other hand, social motivation had negative effect on the carrier motive of taxation as every individual would be more respected when they worked as entrepreneur and made their own job market. Likewise, considering motivation of job market did not effected on the carrier motive of taxation. This happened as many students thought working on taxation was difficult one.

Keywords: *Motivation, Motive, Career, Taxation*

ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh motivasi kualitas, motivasi karier, motivasi ekonomi, motivasi sosial, dan motivasi pertimbangan pasar kerja terhadap minat berkarier dalam bidang perpajakan pada mahasiswa akuntansi. Jenis penelitian ini adalah penelitian kuantitatif, pengumpulan data dari penelitian ini dengan memanfaatkan data primer yaitu menyebarkan kuisioner kepada mahasiswa akuntansi angkatan tahun 2014 dan 2015 yang sedang menempuh skripsi. Sampel yang digunakan dalam penelitian ini berjumlah 89 sampel. Metode analisis yang digunakan dalam penelitian ini adalah metode analisis linear berganda, dengan menggunakan program SPSS versi 23. Hasil penelitian ini menunjukkan pengaruh motivasi terhadap minat berkarier dalam bidang perpajakan. Motivasi kualitas berpengaruh positif karena banyak mahasiswa akuntansi yang masih ingin meningkatkan kualitasnya saat berkarier dalam bidang perpajakan. Motivasi karier berpengaruh positif karena banyak orang yang ingin meningkatkan jabatan dan mengembangkan karirnya dengan melakukan pekerjaan yang ditekuni. Motivasi ekonomi berpengaruh positif karena para mahasiswa beranggapan dengan memilih untuk berkarier dalam bidang perpajakan akan meningkatkan penghasilannya. Motivasi sosial berpengaruh negatif karena setiap individu akan lebih dihargai menjadi seorang pengusaha yang dapat membuat lapangan pekerjaan sendiri untuk orang lain. Motivasi pertimbangan pasar kerja tidak berpengaruh terhadap minat berkarier karena mahasiswa beranggapan bahwa pekerjaan di bidang perpajakan merupakan bidang yang sulit untuk dipelajari.

Kata kunci: *Motivasi, Minat, Karier, Perpajakan*

Accounting for Startup: As scary as Freddy

Jenis sesi paper: Full Paper

Novita Puspasari
Universitas Jenderal Soedirman
novita.puspasari@unsoed.ac.id

Yudha Aryo Sudibyo
Universitas Jenderal Soedirman
yudha_aryos@unsoed.ac.id

Yanuar E. Restianto
Universitas Jenderal Soedirman
yan_restianto@yahoo.com

Abstract: *Indonesia has enormous numbers of startup companies which grows rapidly in the past four years. However, many startups fail in the first year due to its lack of business sustainability. The problem for most startups is measurement. In order to measure its growth and efficiency, startup companies need accounting. This study aims to explore and gain in-depth understanding from the view of start-up companies on accounting. With a qualitative approach, this study used the ZMET (Zaltman Metaphor Elicitation Technique) method to dig information from seven startup companies as research participants. Using ZMET's projective techniques through image metaphors, the study has identified thirteen important constructs which describes mental model of startup companies toward accounting. Connections among constructs are described in the consensus map which explain three main themes of this study's findings: mental block of accounting, accounting as tool and startup ultimate goal. This study has theoretical contributions, practical contributions, and methodological contributions.*

Keywords: *Startup, Accounting, ZMET, Qualitative*

Abstrak: *Indonesia memiliki banyak perusahaan startup yang tumbuh pesat dalam empat tahun terakhir. Untuk mengukur pertumbuhan dan efisiensinya, perusahaan startup memerlukan akuntansi. Namun, banyak startup yang gagal pada tahun pertamanya karena kurangnya keberlanjutan bisnis. Masalah utama yang dihadapi kebanyakan perusahaan startup adalah masalah pengukuran. Untuk dapat mengukur pertumbuhan dan efisiensi, startup memerlukan akuntansi. Penelitian ini bertujuan untuk mengeksplorasi dan memperoleh pemahaman mendalam dari sudut pandang perusahaan startup mengenai akuntansi. Dengan pendekatan kualitatif, penelitian ini menggunakan metode ZMET (Zaltman Metaphor Elicitation Technique) untuk menggali informasi dari tujuh perusahaan startup sebagai partisipan penelitian. Menggunakan teknik proyektif ZMET melalui metafora gambar, penelitian ini mengidentifikasi tiga belas konstruk penting yang menggambarkan model mental perusahaan startup terhadap akuntansi. Koneksi antara konstruk dijelaskan dalam peta konsensus yang menjelaskan tiga tema utama dari temuan penelitian ini: blok mental akuntansi, akuntansi sebagai alat dan tujuan utama startup. Penelitian ini memiliki kontribusi teoritis, kontribusi praktis, dan kontribusi metodologis.*

Kata kunci: *Startup, Akuntansi, ZMET, kualitatif*

**CARBON EMISSIONS DISCLOSURE: DITINJAU DARI KINERJA KEUANGAN,
MEDIA EXPOSURE DAN DEWAN KOMISARIS INDEPENDEN
(Studi Empiris dan Kajian Komparatif terhadap Perusahaan Manufaktur Terdaftar Di
Bursa Efek Indonesia dan Australia Securities Exchange Periode 2015-2016)**

Full paper

Vidia Ainnie
Universitas Riau
Pipin Kurnia
Universitas Riau

ABSTRACT

This research aims to find empirical evidence of determinant are influential factors of carbon emissions disclosure. Factors used in this research include profitability, growth, firm value, media exposure and independent commissioners. Beside that, the authors also conducted a comparative research of carbon emissions disclosure in Indonesia and Australia manufacturing companies. The research population is a listed company in the Indonesia Stock Exchange and the Australia Securities Exchange in 2015-2016 and the sample of this research was selected with a purposive sampling. So selected, 36 manufacturing companies in Indonesia and 24 manufacturing companies in Australia. Hypothesis test is carried out using by multiple linear regression and Paired Sample T-test with a statistical test tool, namely SPSS 23.0.

The results of this research indicated by profitability, firm value and media exposure has an influence of carbon emissions disclosure in Indonesia manufacturing companies. Meanwhile, the growth and the independent commissioners no influence of carbon emissions disclosure. So, in Australia manufacturing companies indicated by the firm value and media exposure has an influence of carbon emissions disclosure. While profitability, growth and independent commissioners no influence of carbon emissions disclosure. In the other test, the authors find of the result that Australia manufacturing companies has the largest in carbon emission disclosure by 27.1% is compared to Indonesia manufacturing companies.

Keywords: *Carbon Emissions Disclosure, financial performing, media exposure and independent commissioners*

**PENGARUH KESESUAIAN KOMPENSASI, EFEKTIVITAS SISTEM PENGENDALIAN
INTERN, DAN BUDAYA ETIS ORGANISASI TERHADAP FRAUD DI INSTANSI
PEMERINTAHAN
(Studi Kasus pada Sekretariat DPRD Kota Makassar)**

FULL PAPER

Natalia Paranoan
Fakultas Ekonomi, Universitas
Kristen Indonesia Paulus
paranoannatalia@gmail.com

Erna Pasanda
Fakultas Ekonomi,
Universitas Kristen Indonesia Paulus
ernapasanda@yahoo.co.id

Mira Labi Bandhaso
Fakultas Ekonomi,
Universitas Kristen Indonesia Paulus
miralabi@ymail.com

Jhoti Handayani
Fakultas Ekonomi,
Universitas Kristen Indonesia Paulus
jhandayani@gmail.com

ABSTRACT

The objective of the study was to analyze the influence of appropriate compensation, effectiveness of internal control systems, and culture ethical of the organization against fraud in a government agency. The motivations of this research are which factors influence fraud in government agencies in Makassar so that management can take preventive actions intensively. Data collection techniques used in this research is the primary data by using a questionnaire. The population are the local government employees at DPRD Sekretariat in Makassar involved 60 people. Methods of data analysis using test data quality, classic assumption test, and hypothesis testing consisting of multiple linear regression method, keofisien determination, f test and t test. The result of the research showed that partially variable appropriate compensation, effectiveness of internal control systems, and culture ethical of the organization have the negatiive effect and significant on fraud at the DPRD government in Makassar . This study concluded that the more appropriate compensation, so that less occurrence of fraud in government agencies, the more effective system of internal controls, less occurrence of fraud in a government agency, the better the ethical culture of the organization, the less occurrence fraud in a government agency.

Keywords : *fraud, appropriate compensation, effectiveness of internal control systems, and ethical organizational culture*

RINGKASAN

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh Kesesuaian Kompensasi, Efektivitas Sistem Pengendalian Intern dan Budaya Etis Organisasi terhadap terjadinya fraud di instansi pemerintahan. Motivasi dari penelitian ini adalah faktor-faktor apa saja yang mempengaruhi fraud pada instansi pemerintah di Makassar sehingga manajemen dapat melakukan tindakan pencegahan secara intensif. Teknik pengumpulan data yang digunakan dalam penelitian ini diperoleh dari jawaban kuesioner (primer). Populasi dalam penelitian ini adalah seluruh pegawai pelaporan keuangan satuan kerja pemerintah daerah yang ada di Sekretariat DPRD Kota Makassar yang berjumlah 60 Orang. Metode analisis data menggunakan Uji Kualitas Data, Uji Asumsi Klasik, dan Pengujian Hipotesis yang terdiri dari metode regresi linear berganda, koefisien determinasi, uji f dan uji t. Hasil penelitian menunjukkan bahwa variabel Secara parsial Kesesuaian Kompensasi, Efektivitas Pengendalian Internal, dan Budaya Etis Organisasi berpengaruh negatif dan signifikan terhadap fraud di instansi pemerintahan DPRD Kota Makassar. Penelitian ini menghasilkan kesimpulan bahwa semakin sesuai kompensasi maka semakin kecil terjadinya fraud di instansi pemerintahan, semakin efektif sistem pengendalian internal maka semakin kecil terjadinya fraud di instansi pemerintahan, semakin baik budaya etis organisasi maka semakin kecil terjadinya fraud di instansi pemerintahan.

Kata Kunci : *Fraud, Kesesuaian Kompensasi, Efektivitas Sistem, Pengendalian Intern, Budaya Etis Organisasi.*

STUDI EKSPERIMEN: APAKAH FIREHOSE OF FALSEHOOD (FoF) BERPENGARUH TERHADAP KEPUTUSAN INVESTASI?

Poster Paper

Y. Anni Aryani

Universitas Sebelas Maret
whyanniar@gmail.com

Agung Nur Probohudono*

Universitas Sebelas Maret
mustdownnow@gmail.com

Doddy Setiawan

Universitas Sebelas Maret
doddy.setiawan@gmail.com

Wahyu Widarjo

Universitas Sebelas Maret

Isna Putri Rahmawati

Universitas Sebelas Maret
isnaputrirahmawati@yahoo.com

Abstract

This study investigates the effect of firehose of falsehood on investment decision. In this study, an abstract experiment is used to examine how firehose of falsehood influence the investment decision. Firehose of falsehood is manipulated at two levels (there is FoF or there is no FoF). The result shows that the effect of firehose of falsehood on investment is significantly supported. Furthermore, the result indicates that participants in firehose of falsehood conditions have higher decision to stop the investment than in there is no firehose of falsehood conditions.

Keyword: firehose of falsehood, investment decision, abstract experiment

Studi Eksperimen: Efek Skema Insentif Turnamen Terhadap Senjangan Anggaran dan Penalaran Moral sebagai Pemoderasi

Full paper

Inayah Abdillah Rabbani
Magister Sains Akuntansi
FEB Universitas Gadjah Mada
inayahnjb@gmail.com

Ertambang Nahartyo
Fakultas Ekonomika dan Bisnis
Universitas Gadjah Mada
ertambang@mail.ugm.ac.id

Abstract: *A number of empirical findings on the topic of tournament incentive schemes proved that the effectiveness and efficiency of tournament incentive schemes in improvement the performance of employees and managers. However, the latest study connects the tournament incentive schemes to negative behavior proved that the tournament incentive schemes actually encourage of happening opportunistic behavior in companies. The aims of this study are investigate the effect of implementing tournament incentive schemes in two different schemes and the effect of different levels of individual moral reasoning to budgetary slack, and to conduct investigations on the role of moral reasoning as moderating for the tournament incentive scheme to budgetary slack. Uses 2×2 between-subject design of experimental method, this study succeeded to prove that greater budgetary slack for the condition of repeated tournament incentive scheme rather than the conditions of grand tournament incentive scheme and it is less of common in groups for individual that has high of moral reasoning rather than low of moral reasoning groups. Nevertheless, this research did not succeed to prove significantly that there was the role of moral reasoning to mitigate the effect of tournament incentive schemes on the budgetary slack. Theoretically, this research contributes to expand the explanation of tournament theory for negative efforts involving the role of social comparison theory. In addition, this study can be basic to choose alternative incentive scheme that can be used for creating the condusive of environment working and to be independent of unethical behavior especially for the process of budgeting in the companies.*

Keywords: *Tournament Incentive Scheme, Moral Reasoning, Budgetary Slack*

Abstrak: *Sejumlah temuan empiris dalam topik skema insentif turnamen memberi bukti mengenai efektivitas dan efisiensi skema insentif turnamen dalam peningkatan kinerja karyawan dan manajer. Akan tetapi, penelitian terbaru yang mengaitkan skema insentif turnamen terhadap perilaku negatif memberi bukti bahwa skema insentif turnamen justru mendorong terjadinya perilaku opportunistik dalam perusahaan. Penelitian ini bertujuan untuk menginvestigasi dampak penerapan skema insentif turnamen dalam dua skema yang berbeda dan dampak perbedaan tingkat penalaran moral individu yang berbeda terhadap senjangan anggaran, serta melakukan penyelidikan terhadap peran penalaran moral sebagai pemoderasi pada skema insentif turnamen terhadap senjangan anggaran. Menggunakan desain eksperimen 2x2 antar subjek, penelitian ini berhasil memberi bukti bahwa senjangan anggaran lebih besar terjadi pada kondisi skema insentif turnamen berulang daripada kondisi skema insentif turnamen besar dan lebih sedikit terjadi pada kelompok individu penalaran moral tinggi daripada kelompok penalaran moral rendah. Meskipun demikian, penelitian ini tidak berhasil memberikan bukti secara signifikan adanya peran penalaran moral untuk memitigasi pengaruh skema insentif turnamen terhadap senjangan anggaran. Secara teoritis, penelitian ini berkontribusi dalam memperluas penjelasan teori turnamen dalam upaya negatif dengan melibatkan peran teori perbandingan sosial. Dari sisi praktis, penelitian ini dapat menjadi dasar pertimbangan untuk memilih alternatif skema insentif yang tepat digunakan untuk menciptakan lingkungan kerja yang kondusif dalam perusahaan dan bebas dari perilaku tidak etis, terutama terkait proses penganggaran.*

Kata Kunci: *Skema Insentif Turnamen, Penalaran Moral, Senjangan Anggaran*

Relevansi Nilai Pengungkapan Risiko Likuiditas BUMN di Indonesia

Full paper

Ira Geraldina

STIE Indonesia Banking School

Ira.geraldina@ibs.ac.id

Abstract: *This study aims to examine the value relevance of risk liquidity disclosure of Indonesia listed state owned enterprises after Indonesia Statement of Financial Accounting Standard, Disclosure of Financial Instruments (Revised in 2010 and 2014). This study uses 20 Indonesia listed state owned enterprises during period of 2012-2017 or 115 firm years as final samples. Using panel data analysis, this study shows that risk liquidity disclosure is relevant information for investors in Indonesia stock exchange. Investors response differently on risk liquidity disclosure before and after the announcement windows period of financial reports. The main contribution of this is examining the value relevance of risk liquidity disclosure of Indonesia listed state owned enterprises.*

Keywords: *risk disclosure, liquidity risk, value relevance, state-owned enterprises.*

Board of Commissioner Characteristic and Operational Risk Disclosure

Jenis Sesi Paper: Full paper

Surya Widyaningsih

Faculty of Economics, Universitas Sebelas Maret,
Surakarta, Indonesia
widyaningsih@surya@gmail.com

Doddy Setiawan

¹Faculty of Economics, Universitas Sebelas Maret,
Surakarta, Indonesia
doddy.setiawan@staff.uns.ac.id

Abstract: *This study has the purpose of analyzing empirical evidence about the effect of the commissioner characteristics and operational risk disclosure of Indonesia Regional Bank from 2014 to 2016. There are of 74 firm-year observations that met the sample selection criteria. Regional banks are banks with the main task of enhancing regional development and growth, so that the possibility of implementation faces a large risk. The board of commissioners is the supervisor of activities and company performance that influences disclosure information used as a decision making by shareholders. the characteristic board of commissioner i.e. number, independent, gender diversity, and meeting of Board of Commissioners. Operational risk disclosure is one of the disclosures of information that can affect decision making by shareholders. The results of hypothesis testing state that board of commissioner size, Independent Board of Commissioner Rate, Gender Diversity (Women) Board of Commissioner, and Board of Commissioner Meeting have a positive an effect on disclosure of operational risk.*

Keywords: *Operational risk disclosure, board of commissioner size, Independent Board of Commissioner Rate, Gender Diversity (Women) Board of Commissioner, Board of Commissioner Meeting*

Abstrak: *Penelitian ini bertujuan untuk menganalisis bukti empiris tentang pengaruh karakteristik komisaris dan pengungkapan risiko operasional Bank Regional Indonesia dari tahun 2014 hingga 2016. Ada 74 pengamatan perusahaan-tahun yang memenuhi kriteria pemilihan sampel. Bank daerah adalah bank dengan tugas utama meningkatkan pembangunan dan pertumbuhan daerah, sehingga kemungkinan implementasi menghadapi risiko yang besar. Dewan komisaris adalah pengawas kegiatan dan kinerja perusahaan yang memengaruhi informasi pengungkapan yang digunakan sebagai pengambilan keputusan oleh pemegang saham. karakteristik dewan komisaris yaitu angka, independen, keanekaragaman gender, dan rapat Dewan Komisaris. Pengungkapan risiko operasional adalah salah satu pengungkapan informasi yang dapat mempengaruhi pengambilan keputusan oleh pemegang saham. Hasil pengujian hipotesis menyatakan bahwa ukuran dewan komisaris, Tingkat Dewan Komisaris Independen, Dewan Komisaris Keanekaragaman Gender (Wanita), dan Rapat Dewan Komisaris berpengaruh positif terhadap pengungkapan risiko operasional.*

Kata kunci: *Pengungkapan risiko operasional, ukuran dewan komisaris, Tingkat Dewan Komisaris Independen, Dewan Komisaris Keanekaragaman Gender (Wanita), Rapat Dewan Komisaris*

Earnings Management in the Pre and Post eXtensible Business Reporting Language Period in Indonesia

Jenis Sesi Paper: Full paper

Arung Gihna Mayapada
Jurusan Akuntansi Fakultas Ekonomi
Universitas Tadulako
arunggihna@gmail.com

Muhammad Afdhal S.
Jurusan Akuntansi Fakultas Ekonomi
Universitas Tadulako
afdhalhalle@gmail.com

Rahmi Syafitri
Jurusan Akuntansi Fakultas Ekonomi Universitas Tadulako
rahmisyafitri02@gmail.com

Abstrak: Penelitian ini bertujuan untuk mengetahui dan menganalisis dampak pengadopsian XBRL terhadap manajemen laba yang dilakukan oleh manajemen perusahaan di Indonesia. Manajemen laba pada penelitian ini diprosikan oleh akrual diskresioner. Populasi penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Sampel penelitian ini dipilih menggunakan metode purposive sampling. Total sampel penelitian ini adalah 22 perusahaan manufaktur. Periode penelitian ini meliputi periode sebelum pengadopsian XBRL (2012-2014) dan periode setelah pengadopsian XBRL (2015-2017). Pengujian hipotesis dilakukan dengan uji t sampel berpasangan. Hasil pengujian hipotesis menunjukkan bahwa terdapat perbedaan signifikan antara tingkat manajemen laba pada periode sebelum dan sesudah pengadopsian XBRL. Hasil ini mengungkap bahwa pengadopsian XBRL dapat membatasi perilaku oportunistik manajemen dalam menyajikan pelaporan keuangan. Hasil ini juga mengungkap bahwa pengadopsian XBRL dapat meningkatkan kualitas pelaporan keuangan.

Kata Kunci: Manajemen laba, akrual diskresioner, bursa efek Indonesia, XBRL (eXtensible Business Reporting Language)

***Relevansi Nilai Aset Biologis setelah Penerapan Metode Nilai Wajar: Studi Kasus
pada Perusahaan Perkebunan Kelapa Sawit***

Full paper

Ahmad Reaggen Jopanda
Universitas Indonesia
ahmad.reaggen@ui.ac.id

Aria Farah Mita
Universitas Indonesia
aria.farahmita@ui.ac.id

Abstract: *This study aims to determine whether the biological assets measured using the fair value method is more value relevant compared to the biological assets measured using the historical cost method. In hypothesis testing, this study uses palm oil plantation companies in Indonesia, Malaysia, and Singapore as sampling data with the observation period 2012 - 2015. The result of this study shows that the biological asset measured using fair value method is more value relevant than the biological asset measured using historical cost method.*

Keywords: *Value Relevance, Biological Assets, Fair Value Method*

Abstrak: *Penelitian ini bertujuan untuk menguji apakah aset biologis yang diukur menggunakan metode nilai wajar lebih memiliki relevansi nilai dibandingkan dengan aset biologis yang diukur menggunakan metode biaya historis. Dalam pengujian hipotesis, penelitian ini menggunakan sampel data perusahaan perkebunan kelapa sawit di Indonesia, Malaysia, dan Singapura dengan periode observasi tahun 2012 – 2015. Hasil penelitian menunjukkan bahwa aset biologis yang diukur dengan metode pengukuran nilai wajar lebih memiliki relevansi nilai dibandingkan dengan aset biologis yang diukur dengan metode pengukuran metode biaya historis.*

Kata Kunci: *Relevansi Nilai, Aset Biologis, Metode Nilai Wajar*

**SUSTAINABILITY CONCERN SEBAGAI DRIVER PERSISTENSI LABA:
BUKTI DARI PASAR MODAL INDONESIA**

Sesi: Full Paper

ANDAYANI

STIE Indonesia (STIESIA) Surabaya
andayani@stiesia.ac.id

AKHMAD RIDUWAN

STIE Indonesia (STIESIA) Surabaya
akhmadriduwan @stiesia.ac.id

ABSTRACT

This study aims to examine the effect of corporate sustainability concern on earnings persistence. The study was conducted on 110 companies that carry out sustainability disclosures based on the Global Reporting Initiative standards, in the 2008-2017 observation period. With multiple linear regression models, the results of the study show that the company's concern for sustainability aspects of economic, environmental, and social has a positive effect on earnings persistence. The results of this study imply that companies that have a sustainability concern will be able to maintain the company sustainability in the long term, which is shown through the persistence (sustainability) of the earnings generated.

Key words: *sustainability concern, earnings persistence, disclosures, Global Reporting Initiative.*

Peran Kualitas Audit Pada Pengungkapan *Corporate Social Responsibility Dan Environmental Performance Terhadap Reaksi Investor*

Jenis Sesi Paper: Full paper

Elvira Syara Fina

Universitas Trisakti

elvirasyaravina@gmail.com

Etty M. Nasser

Universitas Trisakti

etty_nasser@yahoo.com

Abstract: *This study intended to verify role of quality of audit to moderate relation between corporate social responsibility (CSR) disclosure and environmental performance to investor reaction with earnings per share, market to book ratio, price earnings ratio, earnings before interest and taxes, and net profit margin as control variables. Corporate social responsibility is measured by content analysis (45 disclosure index) of GRI-G4. Environmental performance is measured by ranking of PROPER. Audit quality is measured by total accruals, while investor reaction is measure by abnormal return. This research is a quantitative research using online secondary data types. The manufacturing companies that listed in the Indonesia Stock Exchange (BEI) in 2013-2017 are samples for this study. The testing is done by using moderated regression analysis using SPSS data processing applications. The impacts of this study indicate that corporate social responsibility disclosure positively affect investor reaction. Environmental performance no affect investor reaction. Audit quality cannot moderate the relation of corporate social responsibility disclosure and environmental performance with investor reaction.*

Keywords: *Audit Quality, Corporate Social Responsibility Disclosure, Environmental Performance, Investor Reaction*

**Dampak Risk Factors, Board Gender Diversity, Dan Underwriter Spread Terhadap Underpricing
Dengan Moderasi Underwriter Reputation**

Jenis Sesi Paper : Full paper

Indri Ratna Yulita

Universitas Trisakti Indriratnayulita@gmail.com

Etty Murwaningsari

Universitas Trisakti

Etty_nasser@yahoo.com

Abstract. *This study aims to analyze the impact of risk factors, board gender diversity, and underwriter spread on underpricing of IPO stock with underwriter reputation as a moderating variable. This study also includes issue size, firm age, use of proceeds, listing delay, and board size as control variables. The population in this research is all companies from all sector industry doing initial public offering in Indonesia Stock Exchange in period 2011-2017. The sample selection technique used is purposive sampling which result in 102 companies as the sample. The data used are the prospectus of companies obtained from IDX website and each companies websites. The data analysis method is multiple linear regression analysis. The result shows that risk factors and underwriter spread didn't have significant impact to underpricing. Board gender diversity has a negative and significant impact to underpricing. Underwriter reputation is proven being able to moderate the impact of board gender diversity to underpricing but unable to moderate the impact of risk factors and underwriter spread to underpricing. Control variable issue size, firm age, and use of proceeds have negative significant impact to underpricing. This paper provides new evidence of board gender diversity connection on underpricing IPO stock in Indonesia.*

Keywords: *Board Gender Diversity, Risk Factors, Underwriter Spread, Underpricing*

Reaksi Harga Saham Terhadap Pengumuman Sertifikat Iso 9001

Kiryanto, Indri Kartika, Zaenudin

Fakultas Ekonomi Unissula

kiryanto@unissula.ac.id

ABSTRACT

ISO 9001 is an international standard prepared to help organizations implement a quality management system. In a global context, companies that are efficient, effective and competitive are companies that are attractive to investors. Improving organizational competitiveness, increasing the global economy requires companies to improve management practices with increasingly good standards. In the context of the capital market in Indonesia, stock price reactions always respond to every information, whether good or bad news. This study is to examine ISO 9001 certification by the company in response to stock prices. Therefore, the researcher issued an announcement regarding ISO 9001 certification about the company's stock price in Indonesia. The research method used pair t-test and one sample T-test. The results showed that the company's stock prices in Indonesia were reported quickly and positively on ISO 9001 certification information on first day after the announcement. And cumulative abnormal return shows a positive trend. This research contributes to the importance of corporate governance so that companies get a response from the stock market so that the value of the company increases. In addition, this study also adds a reference to the capital market.

Keywords: certification, ISO 9001, abnormal return, stock price, composite index

PENGARUH *GOOD CORPORATE GOVERNANCE* DAN *SUSTAINABILITY REPORT* TERHADAP KINERJA PERUSAHAAN

Muhammad Rifai¹

Junaidi²

Universitas Teknologi Yogyakarta

Nurdiono³

Universitas Lampung

ABSTRAK

Penelitian ini bertujuan menguji pengaruh *good corporate governance* dan *sustainability report* terhadap kinerja perusahaan. *Good corporate governance* diproksikan dengan ukuran dewan direksi, proporsi komisaris independen, ukuran komite audit, kepemilikan institusi, kepemilikan manajemen. *Sustainability report* diproksikan dengan indeks pengungkapan aspek ekonomi, indeks pengungkapan aspek lingkungan, dan indeks pengungkapan aspek sosial. Kinerja perusahaan diproksikan dengan *Return on Asset* (ROA). Penelitian ini dilakukan pada perusahaan yang terdaftar di Bursa Efek Indonesia periode 2013-2017. Sampel penelitian diperoleh dengan teknik *purposive sampling*. Pengujian hipotesis dilakukan dengan analisis regresi linear. Hasil pengujian *good corporate governance* pada kinerja perusahaan menunjukkan bahwa kepemilikan institusi berpengaruh terhadap ROA dan memiliki arah hubungan negatif. Sementara ukuran dewan direksi, proporsi komisaris independen, ukuran komite audit, dan kepemilikan manajemen tidak berpengaruh terhadap ROA. Pengujian *sustainability report* pada kinerja perusahaan menunjukkan hasil bahwa pengungkapan aspek ekonomi berpengaruh terhadap ROA dan memiliki arah hubungan positif. Sementara pengungkapan aspek lingkungan dan sosial tidak berpengaruh terhadap ROA.

Kata kunci: *good corporate governance*, *sustainability report*, kinerja perusahaan

¹ Email: fai.rifai08@gmail.com

² Email: masjoen@uty.ac.id; 0812272106, 08891770777

³ Email: nurdiono_pb@yahoo.com

REAKSI PASAR SAHAM TERHADAP ASIAN GAMES XVIII

Amalia Rizki, Raden Setyo Laksono, Universitas Airlangga

Abstract: Indonesia was appointed as the host of the Asian Games in XVII in 2018 which is categorized as mega-sporting event in Asia. These events could trigger investor's reaction related to views in terms of investment in the stock market and Indonesian government policies in implementing development, especially in certain sectors such as tourism and hospitality. This study aims to obtain empirical evidence related to stock market reactions to the events of the Asian Games XVIII in Indonesia by looking at stock market reactions and differences in abnormal returns between after and during the Asian Games event. The population and sample used in this study are the LQ-45 Index in the period of 2018. This study uses the event study methodology to see the reactions and differences in abnormal returns during the Asian Games event. The results of this study were no significant reactions and significant differences in abnormal returns occurred before and during the event. This research proves that there is information and euphoria during this event that resulted in the reaction of the stock market, especially after the opening of the Asian Games. This study provides an understanding of the impact produced so that investors can make the right decisions such as selling shares before the event to avoid decreasing the value of shares or making purchases after opening to get a return.

Keywords: abnormal return, Asian Games, mega sporting event, market stock reaction

Abstrak: Indonesia ditunjuk sebagai tuan rumah dalam acara Asian Games XVII di tahun 2018 yang dikategorikan sebagai *mega-sporting event* di Asia. Peristiwa tersebut dapat memicu adanya reaksi investor terkait dengan pandangan dalam segi investasi di pasar saham dan keberhasilan pemerintah Indonesia dalam melaksanakan pembangunan terutama di sektor-sektor tertentu seperti pariwisata dan hospitality. Penelitian ini bertujuan untuk mendapatkan bukti empiris terkait reaksi pasar saham terhadap peristiwa Asian Games XVIII di Indonesia dengan melihat reaksi pasar saham dan perbedaan *abnormal return* antara sesudah dan saat peristiwa Asian Games. Populasi dan sampel yang digunakan dalam penelitian ini adalah Indeks LQ-45 periode 2018. Penelitian ini menggunakan metodologi *event study* untuk melihat reaksi dan perbedaan *abnormal return* pada peristiwa Asian Games. Hasil penelitian ini adalah tidak terjadi reaksi signifikan dan terjadi perbedaan signifikan *abnormal return* pada sebelum dengan saat peristiwa. Penelitian ini membuktikan bahwa terdapat informasi serta euphoria selama peristiwa ini berlangsung sehingga mengakibatkan adanya reaksi pasar saham terutama setelah pembukaan Asian Games. Penelitian ini memberikan pemahaman terhadap dampak yang dihasilkan sehingga investor dapat mengambil keputusan yang tepat seperti menjual saham sebelum peristiwa untuk menghindari penurunan nilai saham atau melakukan pembelian setelah pembukaan untuk mendapatkan *return*.

Kata kunci: abnormal return, Asian Games, mega sporting event, reaksi pasar

Pengaruh Kualitas Audit Terhadap Kualitas Laba di Industri Perbankan: Suatu Pengujian Pre dan Post Audit

Jenis Sesi Paper : Full Paper

Dewi Samita
Universitas Tadulako
dewisalmita27@gmail.com

Muliati
Universitas Tadulako
muly_ak@yahoo.co.id

Abdul Kahar
Universitas Tadulako
kaharabdul987@gmail.com

ABSTRACT

This study aims to determine and analyze the differences in earnings quality pre and post audit in the banking industries; and to determine and analyze the difference of the effect audit quality on earnings quality that is audited by Big 4 and Non Big 4 in the banking industries in the period pre and post audit. The sample of this study is all banking industries listed on Indonesian Stock Exchange (BEI) spanning the period 2012-2016. Total sample used for this study are 130 samples. The data was collected from Indonesian Stock Exchange website and Otoritas Jasa Keuangan website. The hypotheses are tested using Paired Simple t Test and Chow Test. Empirical tests generally confirm that there is no difference in earnings quality pre and post audit or audit does not play a role to minimize discretionary accruals in banking Industries in Indonesia and there is no difference in audit quality between Big 4 and Non Big 4 in banking auditing seen from discretionary accrual changes pre and post audit.

Keywords : Audit Quality, Earnings Quality, Discretionary Accrual, Pre Audit, Post Audit

KARAKTERISTIK DEWAN DAN BIAYA UTANG

Stefany

Universitas Kirsten Maranatha

Joni

Universitas Kirsten Maranatha

ABSTRACT

Corporate governance has been an important issue for investors, practitioners and regulators. This is because corporate governance has a significant impact on the economy and has an important role for the company's operation. This study examines the effect of Board characteristics on cost of debt for the Indonesian Listed Companies for the period 2016-2017. The final sample of this study is 777 firm-year observations. We use multiple regression for the main analysis and Generalized Method of Moments (GMM) to test for endogeneity. The results show that board size is negatively significantly associated with the cost of debt, yet female board and independent boards are not associated with cost of debt.

Key words: Board Size, Independent Supervisory Board, Gender Diversity, and Cost of Debt

Pengungkapan *Corporate Social Responsibility* dan Manajemen Laba

Jenis Sesi Paper: Full paper

I Gusti Ayu Satriyaning

Fakultas Ekonomi dan Bisnis

Universitas Udayana

ayusatriyaning@yahoo.co.id

Gerianta Wirawan Yasa

Fakultas Ekonomi dan Bisnis

Universitas Udayana

geriwiya@yahoo.co.id

Ni Made Dwi Ratnadi

Fakultas Ekonomi dan Bisnis Universitas Udayana

dwiratnadi@unud.ac.id

Abstract: *Earnings information in the income statement is often the target of engineering through management opportunistic actions that can harm shareholders. Management behavior that tends to be opportunistic to maximize its own interests through earnings management can destroy the company's reputation. Corporate social responsibility (CSR) disclosure is one of the ways carried out by company management to improve the company's reputation. Therefore, this research aims to determine the effect of CSR disclosure on earnings management by adding three control variables namely company size, leverage, and profitability. This research was conducted at a company listed on the Indonesia Stock Exchange (IDX) in 2013-2017. The number of observations obtained were 140 observations using the nonprobability sampling technique with a purposive sampling method. The data analysis technique used is multiple linear regression analysis. Based on the results of multiple linear regression analysis, it is known that CSR disclosure has a negative effect on earnings management. The higher level of intensity of CSR disclosures reported will provide more credible financial information due to greater transparency, accountability and responsibility guarantees that reduce earnings management. Firm size control variable has a negative effect on earnings management. While leverage and profitability as control variables are not influential on earnings management. The implications of this research theoretically is supporting stakeholder theory while practically this research can provide a positive contribution to all parties, especially companies, investors, and the government.*

Keywords: *corporate social responsibility disclosure, earnings management, stakeholder theory*

Efek Moderasi *Corporate Social Responsibility* dan Kualitas Audit pada Pengaruh *Good Corporate Governance* Terhadap Manajemen Laba

Ina Mutmainah
IAIN Pekalongan

Bambang Agus Pramuka
Eko Suyono⁴
Fakultas Ekonomi dan Bisnis, Universitas Jenderal Soedirman

ABSTRACT

This study aims to investigate the effect of good corporate governance consisting of institutional ownership, independent board and audit committee on earnings management which is moderated by CSR disclosure and audit quality. It uses secondary data from manufacturing companies listed on the Indonesian Stock Exchange for 2012-2016 periods. The purposive sampling method was selected for data collection, then the data was analyzed by using the absolute difference of moderation test. The results indicate that good corporate governance which consists of institutional ownership and audit committee have a negative effect on earnings management, while independent board of commissioners has no significant influence on earnings management. Moreover, this study shows that CSR fails to prove the moderation role of institutional ownership and independent commissioners on earnings management. Meanwhile, CSR weakens the negative influence of the audit committee on earnings management. Again, this study shows that audit quality does not moderate institutional ownership, independent board of commissioners, and audit committees on earnings management.

Keywords: *Earnings Management, Institutional Ownership, Independent Board, Audit Committee, CSR, Industrial Auditor Specialization.*

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh tata kelola perusahaan yang baik yang terdiri dari kepemilikan institusional, komisaris independen dan komite audit terhadap manajemen laba yang dimoderasi oleh pengungkapan CSR dan kualitas audit. Selanjutnya penelitian ini menggunakan data sekunder dari perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia untuk periode 2012-2016. Metode purposive sampling dipilih untuk pengumpulan data, kemudian data dianalisis dengan menggunakan perbedaan absolut dari tes moderasi. Hasil penelitian menunjukkan bahwa tata kelola perusahaan yang baik yang terdiri dari kepemilikan institusional, dan komite audit memiliki efek negatif pada manajemen laba, sedangkan komisaris independen tidak memiliki pengaruh signifikan terhadap manajemen laba. Selain itu, penelitian ini menunjukkan bahwa CSR tidak berhasil membuktikan peran moderasi kepemilikan institusional dan komisaris independen pada manajemen laba. Sementara itu, CSR memperlemah pengaruh negatif komite audit terhadap manajemen laba. Sekali lagi, penelitian ini menunjukkan bahwa kualitas audit tidak memoderasi kepemilikan institusional, komisaris independen dan komite audit terhadap manajemen laba.

Kata kunci: *Manajemen Laba, Kepemilikan Institusional, Komisaris Independen, Komite Audit, CSR, Auditor Spesialis Industri.*

⁴ Corresponding Author, email: ekyo75@yahoo.com

DETERMINANT FACTORS ON ISSUANCE OF GOING-CONCERN AUDIT OPINION

Jenis Sesi Paper: Full paper

Sylvia Fettry

Universitas Katolik Parahyangan

sylvia.fettry@unpar.ac.id

Rina Yuliasuty Asmara

Universitas Mercu Buana

rinaasmara@gmail.com

Abstrak :

Industri perdagangan grosir dan eceran memiliki risiko tinggi gangguan bisnis di masa depan. Indeks Penjualan Riil yang fluktuatif untuk penjualan ritel dan tingginya jumlah outlet penjualan yang ditutup adalah beberapa indikasi dari kesinambungan bisnis yang semakin sulit. Perusahaan yang mengalami kesulitan dalam kesinambungan bisnis diduga berpotensi bangkrut. Kemungkinan perusahaan bangkrut karena gangguan kelangsungan bisnis harus segera mendapat perhatian khusus. Opini audit going concern memberikan peringatan dini kepada para pemangku kepentingan untuk berhati-hati terhadap perusahaan.

Penelitian ini bertujuan untuk menguji beberapa faktor yang diduga mempengaruhi opini audit going concern. Penelitian ini dimaksudkan untuk memperoleh bukti empiris bahwa ukuran kantor akuntan publik, opini audit pada tahun sebelumnya, auditor switching dan ukuran perusahaan mempengaruhi opini audit going concern. Penelitian ini dilakukan pada industri perdagangan grosir dan eceran karena terdapat kemungkinan besar bahwa kelangsungan hidup perusahaan di industri semacam ini akan terganggu di masa depan.

Data sekunder yang digunakan dalam penelitian ini dikumpulkan dari laporan keuangan tahunan yang diaudit yang diperoleh dari situs Bursa Efek Indonesia. Berdasarkan teknik purposive sampling, terdapat 42 perusahaan yang dipilih sebagai sampel. Periode pengamatan adalah tahun 2014 hingga 2017. Data dianalisis dengan model regresi logistik biner. Pengujian hipotesis dilakukan dengan uji-t statistik untuk menguji pengaruh parsial dan uji omnibus untuk menguji pengaruh simultan.

Hasil penelitian menunjukkan bahwa ukuran kantor akuntan publik, auditor switching, dan ukuran perusahaan tidak memiliki pengaruh parsial terhadap opini audit going concern. Sedangkan opini audit pada tahun sebelumnya memiliki pengaruh parsial terhadap opini audit going concern. Pengujian simultan menunjukkan bahwa ukuran kantor akuntan publik, opini audit pada tahun sebelumnya, auditor switching dan ukuran perusahaan memiliki pengaruh simultan terhadap opini audit going concern. Opini audit going concern dianggap sebagai peringatan dini bagi manajemen dan investor agar lebih berhati-hati dalam mengambil keputusan. Auditor diharapkan cukup obyektif untuk mengeluarkan opini audit going concern jika terdapat keraguan tentang kelangsungan bisnis perusahaan di masa depan.

Kata Kunci : *ukuran kantor akuntan publik, auditor switching, ukuran perusahaan, opini audit going concern*

Analisis Kualitas Laba Sebelum dan Sesudah Implementasi SAK Berbasis IFRS Di Perusahaan Manufaktur

Onong Junus

Mahasiswa Program Doktor Ilmu Akuntansi
Fakultas Ekonomi dan Bisnis Universitas Airlangga
Fakultas Ekonomi Universitas Gorontalo
onong.junus-2017@feb.unair.ac.id

Soengeng Soetedjo

Fakultas Ekonomi dan Bisnis
Universitas Airlangga
soengeng@yahoo.com

Abstract: *This article examines the impact of the implementation of Financial Accounting Standards (SAK) based on International Financial Report Standards (IFRS) on earnings quality, which is seen from before implementation namely in 2010 and after 2011 implementation and quality of earnings from earnings management using the Stubben model in manufacturing companies which is listed on the Indonesia Stock Exchange (BEI). By using a different test analysis method, the results show that there is no difference between earnings quality assessed from earnings management before the implementation of IFRS-based IFRSs in 2010 with earnings quality assessed from earnings management after the implementation of IFRS-based IFRSs, even though there is no difference between after the adoption of IFRS-based IFRSs, the quality of earnings assessed from earnings management in 2010 to 2011 decreased the percentage decrease in the value of earnings management from 2010 to 2011.*

Keywords: *IFRS-based Financial Accounting Standard, Earnings Quality, Earnings Management*

Abstrak: *Artikel ini menguji dampak implementasi Standar Akuntansi Keuangan (SAK) berbasis International Financial Report Standar (IFRS) terhadap kualitas laba, dimana dilihat dari sebelum implementasi yaitu pada tahun 2010 dan sesudah implementasi 2011 serta kualitas laba dikur dari manajemen laba dengan menggunakan model Stubben pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI). Dengan menggunakan metode analisa uji beda, maka didapatkan hasilnya bahwa tidak perbedaan antara kualitas laba yang dinilai dari manajemen laba sebelum diterapkannya SAK berbasis IFRS pada tahun 2010 dengan kualitas laba yang dinilai dari manajemen laba setelah diterapkannya SAK berbasis IFRS, walaupun tidak ada perbedaan antara sebelum dan sesudah penerapan SAK berbasis IFRS, kualitas laba yang dinilai dari manajemen laba pada tahun 2010 sampai pada tahun 2011 mengalami penurunan persentasi penurunan nilai manajemen laba dari tahun 2010 ke tahun 2011.*

Kata Kunci: *SAK berbasis IFRS, Kualitas Laba, Manajemen Laba.*

Pengaruh Ukuran Perusahaan, Umur Perusahaan, Profitabilitas Dan Pertumbuhan Pendapatan Terhadap Manajemen Laba (Studi Empiris Pada Bank Umum Syariah di Indonesia)

Yogi Saputro, Siti Zubaidah, Endang Dwi W
Program Studi Akuntansi Fakultas Ekonomi dan Bisnis
Universitas Muhammadiyah Malang
Jl. Raya Tlogomas No.246 Malang
Email : ysaputro26@gmail.com
Zubaidah.hasan17@gmail.com

Abstrak

Masalah penelitian ini adalah apakah ada pengaruh ukuran perusahaan, umur perusahaan, profitabilitas dan pertumbuhan pendapatan terhadap manajemen laba. Penelitian ini bertujuan untuk menguji pengaruh ukuran perusahaan, umur perusahaan, profitabilitas dan pertumbuhan pendapatan terhadap manajemen laba. Metode penelitian ini menggunakan jenis data primer yaitu laporan keuangan bank Umum Syariah dan sumber data diperoleh dari website resmi masing-masing bank. Populasi penelitian ini adalah bank umum syariah. Sampel dipilih berdasarkan kriteria Bank umum syariah yang tidak rugi selama tahun pengamatan. Teknik pengumpulan data dilakukan dengan metode dokumentasi. Penelitian ini menggunakan uji regresi data panel dengan menggunakan alat analisis statistik Eviews 9. Berdasarkan hasil penelitian, dapat disimpulkan bahwa secara simultan ukuran perusahaan, umur perusahaan, profitabilitas dan pertumbuhan pendapatan berpengaruh terhadap manajemen laba. Secara parsial ukuran perusahaan, umur perusahaan dan profitabilitas berpengaruh terhadap manajemen laba. Sedangkan pertumbuhan pendapatan secara parsial tidak berpengaruh terhadap manajemen laba. Kontribusi penelitian ini adalah secara teoritis diharapkan menjadi referensi bagi peneliti selanjutnya dan bagi investor sebagai alat pengambilan keputusan dalam berinvestasi.

Kata Kunci: *Ukuran Perusahaan, Profitabilitas, Pertumbuhan Pendapatan, ManajemenLaba.*

PENERAPAN PSAK 57 PADA OTORITAS PENJAMIN SIMPANAN

Full paper

Hasan Ashari

Magister Akuntansi Perbanas Institute
Ashari176@yahoo.com

Trinandari P. Nugrahanti

Magister Akuntansi Perbanas Institute
trinandari@perbanas.id

Abstract

This study aims to explain the accounting application carried out by deposit insurance authorities, especially the application of the Financial Accounting Standard Statement number 57 (PSAK 57) related to the establishment of provisions for payment obligations of depositors' claims in the context of implementing the authority's function in guaranteeing deposits of depositors. This research took the Indonesia Deposit Insurance Corporation as the deposit insurance authority in Indonesia as the object of study. The methodology in this study is qualitative and the nature of this research is descriptive analysis. Based on the results of this study, it was concluded that on the results of LPS compiled Accounting Policies and Guidelines that referred to the IFRS Financial Accounting Standards Number 57: Provisions, Contingent Liabilities and Contingent Assets. LPS deposits and liabilities to pay customer claims are based on statutory provisions, namely Article 8, Article 16 and Article 24 of Law Number 24 of 2004 concerning Lembaga Penjamin Simpanan, not based on two party contracts that are arm length transaction, so does not meet the scope of the insurance contract as stipulated in PSAK 62: Insurance Contract. Thus the Statement of Financial Accounting Standards (PSAK) which is more appropriate for use by LPS is PSAK Number 57: Provisions, Contingent Liabilities and Contingent Assets.

Keywords: Claim Provision, Deposit Insurance, PSAK 57

**THE EFFECT OF IFRS CONVERGENCE ON ACCOUNTING PAY FOR
PERFORMANCE SENSITIVITY WITH THE ROLE OF AUDIT COMMITTEE AS
MODERATE VARIABLE**

Shinta Megawati Sitorus

Postgraduate of Accounting Sciences University of Indonesia Depok, Indonesia

Email: shintamegawati@gmail.com

Vera Diyanty

University of Indonesia Depok, Indonesia

Email: vera.diyanti@ui.ac.id

Abstract. This research aims to investigate the impact of IFRS convergence on accounting pay for performance sensitivity. This research uses samples 515 firm-years of non-financial public companies listed in Indonesia Stock Exchange for the period 2012-2016. For comparability with previous studies which using only dummy variable for pre and post IFRS adoption as a measurement of IFRS convergence, we use a more reliable measurement in the degree of convergence by looking at three types of difference in adopting IFRS standards such as differences in terms of transition, difference in effective date, and difference on text based on Mita (2015). The result of this study is that IFRS convergence can positively influence accounting pay for performance sensitivity. This positive effect is likely due to principle-based IFRS framework that raises the chance of directors to improve their compensation through earnings management. The result of this study is also that the effectiveness of Audit Committee has no influence on the positive effect of IFRS convergence on accounting pay for performance sensitivity. This may be because the audit committee oversight is less able to limit management actions at the time of IFRS implementation.

Keywords: IFRS convergence, accounting pay for performance sensitivity, audit committee

Omset Usaha dan Sistem Informasi Akuntansi Pada Usaha Pempek Di Palembang

Jenis Sesi Paper: Full paper

Yohanes Andri Putranto Bernadus

Universitas Katolik Musi Charitas Palembang

andri@ukmc.ac.id

Abstract: *In the last decade, Palembang has often been the venue for national and international sports competitions. This has an impact on the growing popularity of one of Palembang's typical foods, Pempek. This condition has a significant impact on the development of the pempek business in Palembang City. Increased business turnover can have an impact on increasing the complexity of managing transactions. Based on this phenomenon, this study aims to empirically examine the effect of business turnover on the application of accounting information systems. An empirical study was conducted using data from 100 pempek businesses in Palembang City. Data was collected using a questionnaire. The result is business turnover that significantly positive affects the implementation of accounting information systems. These results support contingency theory in the implementation of accounting information systems. The greater turnover of a business has an impact on the increasing complexity of managing business transactions. This condition encourages the emergence of the owner's need to implement SIA. This study has practical implications for pempek businesses related to accounting cycles which require the application of accounting information systems when turnover in pempek business is relatively large.*

Keyword: *business turnover, accounting information systems, pempek business*

**PENGUNGKAPAN PENGUJIAN PENURUNAN NILAI GOODWILL: PENGARUH
KUALITAS AUDIT DAN KARAKTERISTIK KOMITE AUDIT**

Jenis Sesi Paper : Full Paper

Lisa Tri Claudia Ketaren

Fakultas Ekonomika dan Bisnis Universitas
Diponegoro
lisaketaren@gmail.com

Agung Juliarto*

Fakultas Ekonomika dan Bisnis Universitas
Diponegoro
juliarto432@gmail.com

***Abstract :** This study aims to examine the effect of audit quality and characteristics of audit committee on compliance with disclosure for goodwill impairment testing provisions. Goodwill is one of the popular and interesting issues to be discussed in the accounting world because of its complexity including goodwill impairment issues. For purpose of this study, compliance with goodwill impairment testing disclosure is measured by using a compliance index. Audit quality is measured by Big-4 and non Big-4 auditors, while characteristics of audit committee are measured by the proportion of the financial and accounting backgrounds of audit committee.*

This study uses secondary data from annual reports of non financial companies listed on the Indonesia Stock Exchange for the period 2013-2015. Based on purposive sampling method, this study obtained 117 observations for analysis. The data were analyzed using multiple linear regression.

The result shows that audit quality has a positive significant effect on the compliance with disclosure for goodwill impairment testing. In other words, audit quality can increase compliance with disclosure for goodwill impairment testing provisions. However, the characteristics of audit committee do not significantly affect the compliance with disclosure for goodwill impairment testing. It means that audit committee members do not affect companies to perform disclosure for goodwill impairment testing as stipulated in Accounting Standard.

Keywords: *Audit quality, characteristics of audit committee, disclosure, goodwill impairment testing*

* Corresponding author

PENGARUH MANAJEMEN LABA RIIL DAN PERENCANAAN PAJAK TERHADAP NILAI PERUSAHAAN DENGAN CORPORATE GOVERNANCE SEBAGAI PEMODERASI

Kartika Tri Wardhani,SE.Mak
Universitas Trisakti
kartikatriwardhani@rocketmail.com

Prof.Dr.Etty Murwaningsari, Ak.MM.CA
Universitas Trisakti
etty_nasser@yahoo.com

ABSTRACT

The purpose of this study is to know empirically the effect of real earnings management and tax planning on corporate governance corporate values as moderating variables. The control variables in this study consisted of Growth, Cash Holding, Auditor Types, Tangibility Asset, Capital Structure. The data of this study were analyzed using the method of multiple regression analysis with moderation. The results of the study prove that real earnings management has a negative and significant effect on firm value and tax planning has a positive and significant effect on firm value. Corporate governance that can reduce real earnings management practices against company values is the audit committee and independent commissioner. Whereas for institutional ownership variables, managerial ownership is not proven to weaken the influence of management of real earnings on firm value. Institutional ownership, managerial ownership, audit committees and independent commissioners are also not proven to strengthen the influence of tax planning in influencing company value.

Keyword: *Real Earning Management, Tax Planning, Institutional Ownership, Managerial Ownership, independent commissioner, audit committee.*

ABSTRAK

Tujuan penelitian ini untuk mengetahui secara empiris pengaruh manajemen laba riil dan perencanaan pajak terhadap nilai perusahaan corporate governance sebagai variabel pemoderasi. Variabel kontrol dalam penelitian ini terdiri dari Growth, Cash Holding, Tipe Auditor, Tangibility Asset, Struktur Modal. Data penelitian ini dianalisis menggunakan metode analisis regresi berganda dengan moderasi. Hasil penelitian membuktikan bahwa manajemen laba riil berpengaruh negatif dan signifikan terhadap nilai perusahaan dan perencanaan pajak berpengaruh positif dan signifikan terhadap nilai perusahaan. Corporate governance yang dapat mengurangi praktek manajemen laba riil terhadap nilai perusahaan adalah komite audit dan komisaris independen. Sedangkan untuk variabel kepemilikan institusional, kepemilikan manajerial tidak terbukti memperlemah pengaruh manajemen laba riil terhadap nilai perusahaan. Kepemilikan Institusional, kepemilikan manajerial, komite audit dan komisaris independen juga tidak terbukti memperkuat pengaruh perencanaan pajak dalam mempengaruhi nilai perusahaan.

Kata Kunci: Manajemen Laba Riil, Perencanaan Pajak, Kepemilikan Institusional, Kepemilikan Manajerial, Komisaris Independen, Komite Audit.

Pengaruh Intellectual Capital Dan Competitive Intensity Terhadap Financial Performance Dengan Business Strategy Sebagai Variabel Intervening

Jenis Sesi Paper: Full paper

Longginus Gelatan, S.E, M.Ak
Mahasiswa Magister Akuntansi
Universitas Merdeka Malang
gelatanlongginus@gmail.com

Dr. Diana Zuhroh, M.Si., Ak., CA
Ketua Program Studi Magister Akuntansi
Universitas Merdeka Malang
diana.zuhroh@unmer.ac.id

Dr. Harmono, M.Si
Dosen Magister Akuntansi
Universitas Merdeka Malang
harmono_ptigasep@yahoo.co.id

Abstract

The purpose of this research is to analyze the effect of intellectual capital and competitive intensity on financial performance with business strategy as an intervening variable. Secondary data was used in this research, and samples were manufacturing companies listed on the Indonesia Stock Exchange. Intellectual capital in this study was measured using the method of Pulic (VAIC), competitive intensity was measured using IPCM, business strategy was measured using AUE and financial performance was measured using ROI. A total of 52 manufacturing companies listed on the Indonesian stock exchange during the period of 2013 to 2017 were selected as samples using purposive sampling method. Data were analyzed using path analysis, and processing data using IBM SPSS 24 software. The research findings show that directly, intellectual capital does not affect financial performance, but it has a direct effect on Business Strategy. Competitive Intensity directly has a significant negative effect on Financial Performance and has a significant positive effect on the Business Strategy. Business strategy also directly influences financial performance. However, from indirect effects, Intellectual Capital has a positive effect on financial performance through a business strategy. Competitive intensity also has a positive effect on financial performance through a business strategy. These results show an interesting findings about the importance role of business strategy in improving performance of the company. This finding is also certainly very beneficial for managers in managing the company's operations, especially those related to capital capital and in response to increasingly sharp competition today.

Keywords: Intellectual Capital, Competitive Intensity, Business Strategy, Financial Performance

**CORPORATE GOVERNANCE RECOMMENDATIONS, MECHANISMS, AND
EXPROPRIATION AMONG INDONESIAN PUBLIC COMPANIES**

Fitrianna Parahita
Universitas Brawijaya
fitt.parahita96@gmail.com

Imam Subekti
Universitas Brawijaya
subekti@ub.ac.id

Bintang Kusucahyo
Universitas Katolik Widya Karya
bintangkusucahyo@yahoo.co.id

ABSTRACT

The concentrated ownership structure in Indonesia led to agency conflicts between the controlling shareholder and minority shareholder which is known as agency problem type II. This problem will lead to expropriation used by the controlling shareholder to maximize their own interest against the minority shareholders. This research primarily aims to examine the effect of corporate governance recommendations and mechanisms on expropriation among Indonesian public companies. The population research is Indonesian public companies. Samples are selected by purposive sampling method resulting 91 samples. The research results show that corporate governance recommendations, frequency of commissioner board's meeting and frequency of audit committee's meeting negative affect to the expropriation. While, number of independent commissioner board does not affect the expropriation. This study contributes to agency theory type II which solute conflicts between controlling and minority shareholders, which can be overcome by the use of corporate governance mechanisms.

Keywords: *corporate governance recommendations, frequency of board commissioner's meeting, frequency of audit committee's meeting, related party transaction*

ABSTRAK

Struktur kepemilikan perusahaan publik Indonesia adalah bersifat terkonsentrasi, kondisi dapat mengarah pada adanya konflik agensi antara pemegang saham minoritas dan pemegang saham pengendali. Konflik ini sering dikenal dengan problem agensi tipe II. Problem agensi ini dapat menimbulkan praktik ekspropriasi oleh pemegang saham pengendali untuk memaksimalkan kepentingannya dan akan merugikan pemegang saham minoritas. Tujuan penelitian ini adalah untuk menguji pengaruh rekomendasi dan mekanisme tata kelola perusahaan pada praktik ekspropriasi untuk perusahaan publik Indonesia. Sampel penelitian sebanyak 91 perusahaan dipilih berdasarkan pada metoda purposive sampling. Hasil penelitian menunjukkan bahwa rekomendasi tata kelola perusahaan, frekuensi rapat dewan komisaris, dan frekuensi rapat komite audit berpengaruh negatif pada ekspropriasi. Sementara jumlah dewan komisaris independen tidak berpengaruh pada praktik ekspropriasi. Hasil penelitian memberi kontribusi atas keberadaan teori Agensi Tipe II yang dapat digunakan untuk memberi solusi atas masalah/ konflik agensi antara pemegang saham minoritas dengan pemegang saham pengendali melalui mekanisme tata kelola perusahaan.

Kata Kunci: *rekomendasi tata kelola perusahaan, frekuensi rapat dewan komisaris, frekuensi rapat komite audit, transaksi pada pihak berelasi.*

MANAJEMEN LABA RIIL, NILAI PERUSAHAAN, DAN TATA KELOLA PERUSAHAAN

Melani Rahmayanti
Universitas Brawijaya
melanirahmayanti01@gmail.com

Imam Subekti
Universitas Brawijaya
subekti@ub.ac.id

Endang Mardiaty
Universitas Brawijaya
Ending@ub.ac.id

ABSTRACT

This study is conducted at the companies listed in Indonesia Stock Exchange. Aim of this study is to examine whether the manager engage in earnings management to avoid negative earnings or not, also to examine effect of earnings management on firm value which is moderated by corporate governance. The results of this study shows that earnings management is engaged to avoid negative earnings through increasing cost of production and discretionary cost. In addition, earnings management has negative effect on firm values. Corporate governance measured by independent commissioner proxy weakens effect of earnings management measured by abnormal operational cash flow on the firm value. Otherwise, corporate governance measured by managerial ownership and institutional ownership proxies strengthen effect of earnings management measured by abnormal cost production on the firm values.

Keywords: *Real Earnings Management, Independent Commisioner, Managerial Ownership, Institusional Ownership, Firm Value*

ABSTRAK

Penelitian ini dilakukan pada perusahaan public yang terdaftar di Bursa Efek Indonesia. Tujuan penelitian ini adalah untuk menguji apakah manajer melakukan manajemen laba untuk menghindari laba negative atau tidak, juga menguji pengaruh manajemen laba pada nilai perusahaan yang dimoderasi oleh tata kelola perusahaan. Hasil penelitian menunjukkan bahwa manajemen laba yang dilakukan oleh manajer bertujuan untuk menghindari laba negative. Manajemen laba yang dilakukan dengan cara memperbesar beban produksi dan beban diskresioner. Tata kelola perusahaan yang diukur dengan komisariss independen terbukti memperlemah pengaruh manajemen laba (yang diukur dengan abnormal arus kas operasional) pada nilai perusahaan. Sebaliknya, tata kelola perusahaan yang diukur dengan kepemilikan manajerial dan institusi memperkuat pengaruh manajemen laba (yang diukur dengan abnormal beban produksi) pada nilai perusahaan.

Kata Kunci: *Firm Value, Kepemilikan Independen, Komisioner Independen, Manajemen Laba Riil*

Profitabilitas, Leverage, Kebijakan Deviden, Struktur Modal, Ukuran Perusahaan dan Nilai Perusahaan

Jenis Sesi Paper: Full paper

Aranda Tomy Septyadenta
Jurusan Akuntansi FEB
Universitas Sebelas Maret
aranda.tomy@gmail.com

Falikhatun
Jurusan Akuntansi FEB
Universitas Sebelas Maret
falie.feuns17@gmail.com

Anis Wijayanto
Jurusan Akuntansi FEB Universitas Sebelas Maret
Anis-wijayanto@yahoo.com

Abstract: This study aims to explain the effect of profitability, leverage, dividend policy, and capital structure to firm value. The object of this research is manufacture company listed on the Indonesia Stock Exchange. Sampling method in this study using purposive sampling. Analytical techniques used in this study using multiple linear regression which include normality test, test classic assumptions and hypothesis testing. Using a sample of 502 firm year observations for the years 2014–2017, we report five findings.

We find that profitability, leverage, dividend policy and capital structure simultaneously affect the value of the firm but the firm size does not affect to value of the firm

Keywords: capital structure, firm size, firm value, dividend policy, leverage, profitability

Comparative Analysis of Corporate Social Responsibility Disclosure In Islamic Bank

Full Paper

Astri Nugraheni

Universitas Sebelas Maret
astrinugraheni97@gmail.com

Agung Nur Probohudono

Universitas Sebelas Maret
anprobohudono@staff.uns.ac.id

Ricky Handoko

Universitas Sebelas Maret
rickyhandoko@student.uns.ac.id

Abstract - *The basic aim of this study is to analyse the impact of Corporate Social Responsibility (CSR) disclosure on the financial performance of islamic banks across 9 countries as major markets that contribute international islamic bank assets (Indonesia, Malaysia, Saudi Arabia, UAE, Kuwait, Qatar, Turkey, Bahrain, and Pakistan). This study use Islamic Social Reporting Disclosure Index (ISRDI) as a benchmark for islamic bank CSR performance that contains compilation of CSR standard items specified by Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI). The secondary data is collected from respective banks annual reports and financial reports. This study is quantitative in nature. The regression analysis techniques are used for statistical testing. The research findings show that corporate social responsibility disclosure measured by ISRDI has positive effect on financial performance. ISRDI also has positive effect on financial performance in each year, and the overall ISRDI scores have good levels every year ranging from 2014 to 2016 (50% in 2014, 53% in 2015, and 50% in 2016). Almost all of ISRDI sub-major categories have positive effect on financial performance except the "environment" sub-category. The highest major sub-category for ISRDI is "corporate governance" category (82%) while the "environment" category (13%) is the lowest communicated. For UAE, Kuwait, dan Turkey, the ISRDI is positively affect to financial performance, but has not positive effect in Indonesia, Malaysia, Saudi Arabia, Qatar, Bahrain and Pakistan. This study has important implications for academics and researchers, as they pave the ways for further investigation of CSR practice in Islamic banks. The results of this study also have important implication for Accounting and Auditing Organisation for Islamic Financial Institutions in developing a CSR reporting standard.*

Keywords: *islamic bank, corporate social responsibility, islamic social reporting disclosure index, financial performance*

Analisis Komparatif Pengungkapan Tanggung Jawab Sosial Perusahaan Di Bank Islam

Full Paper

Astri Nugraheni

Universitas Sebelas Maret

astrinugraheni97@gmail.com

Agung Nur Probohudono

Universitas Sebelas Maret

anprobohudono@staff.uns.ac.id

Ricky Handoko

Universitas Sebelas Maret

rickyhandoko@student.uns.ac.id

Abstrak: Tujuan penelitian ini adalah untuk menganalisis pengungkapan *Corporate Social Responsibility* (CSR) bank syariah di sembilan negara utama yang berkontribusi terhadap aset bank syariah internasional, yaitu Indonesia, Malaysia, Arab Saudi, UAE, Kuwait, Qatar, Turki, Bahrain, dan Pakistan pada tahun 2014, 2015, dan 2016. Dalam penelitian ini CSR dinilai berdasarkan standar pengungkapan yang sesuai dengan prinsip syariah, yaitu *Islamic Social Reporting Disclosure Index* (ISRDI). Penelitian ini juga meneliti dampak dari ISRDI terhadap kinerja keuangan yang diukur dengan ROA (*Return On Assets*) dan ROE (*Return On Equity*). Data sekunder dikumpulkan dari masing-masing laporan tahunan dan laporan keuangan perbankan syariah.

Berdasarkan hasil penelitian, sebagian besar perbankan syariah masih kurang dalam melakukan pengungkapan CSR mereka yang sesuai dengan prinsip syariah. Secara keseluruhan skor ISRDI masih berada di bawah rata-rata (45% pada tahun 2014, 47% pada tahun 2015, dan 44% pada tahun 2016). Lebih lanjut, tema Lingkungan merupakan tema ISRDI yang paling rendah, yaitu 9% pada tahun 2014, 13% pada tahun 2015, dan 10% pada tahun 2016. Hal ini menunjukkan sangat rendahnya perhatian perbankan syariah terhadap tanggung jawab lingkungan. Sebaliknya, tema Tata Kelola Perusahaan merupakan tema ISRDI yang paling tinggi diungkapkan, yaitu 84% pada tahun 2014, 85% pada tahun 2015, dan tetap 85% pada akhir 2016. Hasil penelitian ini juga menunjukkan bahwa pengungkapan CSR pada bank syariah mempunyai pengaruh yang signifikan terhadap ROA. Meskipun demikian CSR terbukti tidak mempunyai pengaruh yang signifikan terhadap ROE dalam penelitian ini.

Hasil penelitian ini mengandung implikasi agar kedepannya perbankan syariah lebih memperhatikan pengungkapan tanggung jawab sosial mereka terutama untuk tema lingkungan. Selain itu, hasil penelitian ini bisa menjadi bahan pertimbangan bagi AAOIFI untuk mengembangkan standar pelaporan CSR yang lebih tepat bagi perbankan syariah.

Kata kunci : bank syariah, tanggung jawab sosial perusahaan, indeks pengungkapan pelaporan sosial syariah, kinerja keuangan

RELEVANSI NILAI ATAS PENGUNGKAPAN NILAI TRANSAKSI DAN TINGKAT PENGUNGKAPAN TRANSAKSI PIHAK BERELASI

Alya Firdausi

Zaenal Fanani⁵

Departemen Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Airlangga, Surabaya

Abstract

Related party transactions can be used by companies to create strategic partnerships as well as for efficiency purposes. However, these transactions can also be utilized by management and majority shareholders to increase their wealth through expropriation. Criteria of related party transaction disclosure in BAPEPAM regulation no VIII. G.7 can be used to provide sufficient information for investors in assessing the purpose of such transactions done by the company. This quantitative study uses 201 data from companies listed on the Indonesia Stock Exchange in 2016. The aim of this study is to analyze value relevance in the value of related party transaction in the balance sheet and in the income statement, as well as the value relevance of disclosure level of related party transactions. The analysis technique used is multiple linear regression. This study finds the value relevance on the disclosure level of related party transactions, but not to the disclosure of transaction value of related parties, either in the balance sheet or income statement.

Keywords: Abnormal Return, Information Disclosure, Related Party Transaction, Value Relevance

⁵ Corresponding author: fanani@feb.unair.ac.id

PENGARUH OPERASI INTERNASIONAL, DEPARTEMEN CSR, KONSENTRASI KEPEMILIKAN, R&D, DAN UMUR ASET TERHADAP PENGUNGKAPAN EMISI KARBON DAN NILAI PERUSAHAAN

R. G. Aditya Bhaskara

Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Airlangga

Email: gladion_rayden@yahoo.com

Zaenal Fanani

Departemen Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Airlangga, Surabaya

Email: fanani@feb.unair.ac.id

Abstract

This research aimed to identify the effects of international operation, presence of CSR Department, ownership concentration, research and development, and age of assets toward firm value with carbon emission disclosure set as an intervening variable. The population of this research was manufacture companies listed in Indonesia Stock Exchange in 2013 – 2015. The number of samples used in this research were 364 observations. The analysis methods used were simple and multiple regression analysis. The test result of the first hypothesis indicated that international operation has positive significant influence on carbon emission disclosure. The test result of the second hypothesis indicated that research and development have no influence on carbon emission disclosure. The test result of the third hypothesis indicated that CSR Department has positive significant influence on carbon emission disclosure. The test result of the fourth hypothesis indicated that ownership concentration has significant positive influence on carbon emission disclosure. The test result of the fifth hypothesis indicated that age of assets has no influence on carbon emission disclosure. The test result of the sixth hypothesis indicated that carbon emission disclosure has no effect on firm value. The test results of the seventh, eighth, ninth, tenth, and eleventh hypothesis indicated that international operation, research and development, CSR Department, ownership concentration, and age of firm has no influence on firm value.

Keywords: *International operation, ownership concentration, CSR Department, research and development, age of assets, carbon emission disclosure, firm value.*

**LATAR BELAKANG POLITIK, MILITER, AKUNTANSI, KOMPENSASI DAN
LEVERAGE, SERTA PENGARUHNYA TERHADAP KEPUTUSAN REVALUASI
ASET TETAP**

**Arika Kamelia
Zaenal Fanani**

Departemen Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Airlangga, Surabaya
Email: fanani@feb.unair.ac.id

Abstract

The purpose of this study is to obtain empirical evidence in Indonesia whether it is true that companies with boards of commissioners and directors with political, accounting, military background, and the amount of compensation received will influence the selection of revaluation methods to measure their fixed assets which is revaluation is commonly used to facilitate the company in obtaining additional loan funds and attract investors to invest. This can happen because in the revaluation method, the company's fixed assets are presented under fair conditions. In addition, this study also wants to test whether a company with high debt levels will tend to revalue its fixed assets which is measured by the leverage of the company. This study uses the entire company population in all types of industries listed on the BEI for the period 2016. The final sample used in this study was 458 using SPSS 22 logistic regression analysis. In this study it was found that political background and accounting background had no positive effect, military background had positive effect, and compensation and leverage had no negative effect on the asset revaluation decision remains.

Keywords: *Political Background, Military Background, Accounting Background, Compensation, Leverage, Fix Asset Revaluation*

**PENGARUH BOARD GENDER, BOARD ACTIVITY, POLITICAL CONNECTION DAN
MILITARY EXPERIENCE TERHADAP REPUTASI PERUSAHAAN**

Linda Suci Alfiyanti

Zaenal Fanani

Departemen Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Airlangga, Surabaya
Email: fanani@feb.unair.ac.id

Abstract

This study aims to determine the effect of board gender, board activity, political connection, and military experience to the corporate reputation for the year 2014-2016. The population in this study are companies which listed in Indonesia's Top 100 Most Valuable Brand rankings from SWA magazine for the year 2014, 2015 and 2016. Purposive sampling is used to determine the sample with a total of 223 firm-year observations. Multiple linear regression analysis techniques were performed to analyze whether board gender, board activity, political connection, and military experience are associated with corporate reputation. The results show that board activity and political connection have a positive effect to the corporate reputation. Military experience has a negative affect to the corporate reputation. However, board gender does not have significant effect to the corporate reputation.

Keywords: *Board Commissioners of Women, Board Meeting, Corporate Reputation, Military Experience, Political Connection, Women Director.*

**PENGARUH KOMPOSISI PEMEGANG SAHAM BESAR, HAK VOTING, DAN
PENYEBARAN KEPEMILIKAN SAHAM TERHADAP JATUH TEMPO HUTANG
PERUSAHAAN**

Rifqy Nadia Ulfah

Akuntansi-Fakultas Ekonomi dan Bisnis-Universitas Airlangga

Email: rifqynadia@gmail.com

Zaenal Fanani

Departemen Akuntansi-Fakultas Ekonomi dan Bisnis-Universitas Airlangga

Email: fanani@feb.unair.ac.id

ABSTRACT

This research described the effect of the composition of large shareholders, voting rights and the dispersion of share ownership to corporate debt maturity. The research was conducted at the family ownership company in the non-financial sector listed in Indonesia Stock Exchange with a final sample of 161 companies in the period of 2015 and 167 companies in the period of 2014. On a family ownership company, controlling owner may extract private benefits to corporate decisions. Good corporate governance is when decision making within the company conducted fairly for all parties. One indicator of good corporate governance is when the ownership shares are not concentrated. The results showed that the composition of large shareholders negatively affect debt maturity. The results also show that the voting rights owned by the other large shareholders can beat voting rights of the controlling owner and limit them to extract private benefits in the decision making of corporate debt maturity. This research shows that the higher dispersion of share ownership in the company, the company will tend to use short-term debt.

Keywords: *Debt maturity, Multiple Large Shareholders, Voting rights, Family Firms*

**PENGARUH KEMAMPUAN MANAJERIAL DAN TONE PENGUMUMAN LABA
TERHADAP REAKSI PASAR**

Zakiyyah Riris Merbaka, Zaenal Fanani

Accounting Department – Economic and Business Faculty – Universitas Airlangga
Jl. Airlangga No.4, Surabaya, Indonesia
Corresponding author; Email: fanani@feb.unair.ac.id

ABSTRACT

This study aims to examine and analyse the effect of Managerial Ability, Tone of Earnings Announcements, and Market Reactions. Using Return on Asset and Firm Size as control variables. In this study population taken is a manufacturing listed on the Indonesia Stock Exchange during the year 2015-2016. Based on the population criteria set, the sampling method is purposive sampling. The sample of this research is 99 firm year of 2015 and 91 firm year on 2016. Final sample of this research is 190 objects. Independent variables in this research are managerial ability as a moderation variable, and the other of independent variable is tone of earnings announcement. Dependent variable in this research are market reaction which proxy with cumulative abnormal return (-3,3). Data were collected using secondary data in the form of financial statements and annual reports. The analysis technique used is multiple linear regression. This research found there is influence between tone of earnings announcement to market reaction, but there is no influence between managerial ability, tone of earnings announcement to market reaction.

Keywords: *Managerial Ability, Tone of Earnings Announcement, Market reaction*

**PENGARUH DIVERSIFIKASI KREDIT DAN KONSENTRASI KEPEMILIKAN
TERHADAP KINERJA KEUANGAN DAN RISIKO KREDIT**

Diasty Rizka Octazsa

Departemen Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Airlangga, Surabaya
Email: Diasty77@gmail.com

Zaenal Fanani

Departemen Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Airlangga, Surabaya
Email: fanani@feb.unair.ac.id

ABSTRACT

The purpose of this research is to find the influence of credit diversification and ownership concentration to financial performance and credit risk for banking company that listed in Indonesian Stock Exchange for five years (2013-2017). This research using quantitative method. Sample on this research are 186 data banking sector companies that chosen by using purposive sampling method and listed in IDX. The hypothesis on this research are tested using multiple regression analysis on SPSS. The result of this research shown that diversification has no significant effect on financial performance and credit risk. Then ownership concentration has negative effect on financial performance and positive effect on credit risk.

Keyword: *Credit diversification, ownership concentration, financial performance, credit risk*

**PENGARUH LATAR BELAKANG PENDIDIKAN TERHADAP MANAJEMEN LABA DENGAN
LEVEL PENDIDIKAN DAN SERTIFIKASI PROFESIONAL SEBAGAI VARIABEL PEMODERASI**

Nofiya Ratnasari

Departemen Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Airlangga, Surabaya

Email: nofiyaratnasari@gmail.com

Zaenal Fanani

Departemen Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Airlangga, Surabaya

Email: fanani@feb.unair.ac.id

ABSTRACT

This study aims to analyze the influence of the CEO's accounting education background on earnings management, education level and professional certification as moderating variables in manufacturing companies. The sample population of this study is all manufacturing companies listed on the Indonesia Stock Exchange in 2012 to 2016. This study uses a secondary data documentation method using the company's financial statements and the annual report contains a profile of the board of directors. The sampling method used in this study was purposive sampling with several criteria determined by the author to produce 275 companies as the research sample. Testing the hypothesis in this study using the t test, coefficient of determination (R²) and multiple linear regression tests and moderated regression analysis through SPSS 20.0 data processing software. The results showed that the CEO's accounting education background variables had a significant negative effect on earnings management, the level of education and certification possessed by the board of directors had an effect on the relationship of the CEO's accounting education background with earnings management, however, the number of board accounting or non-accounting professional certifications the directors have no effect on moderating the influence of the CEO's accounting education background on earnings management.

Keywords: CEO's Accounting Education Background, Earnings Management, Education Level, Professional Certification

PERAN STRATEGI DIFERENSIASI TERHADAP HUBUNGAN KINERJA PERUSAHAAN DAN MANAJEMEN LABA

Full paper

Vinola Herawaty
Universitas Trisakti
vinolaherawaty@yahoo.com

Aliza Mutiara Islamiati
Universitas Trisakti
aliza.mutiara@yahoo.com

Abstract: *The purpose of this study is to investigate empirically whether the differentiation strategy as a moderating variable on the effect of profitability, leverage, audit quality towards earnings management. The research is focused on manufacturing companies listed on Indonesian Stock Exchange for period of 2015-2017. The data was collected using purposive sampling method. The sample used that meet the qualifications are 167 samples. The the hypothesis.used is multiple regression method. The classic assumption tests: normality test, multicollinearity test, heteroscedacity test, autocollinearity test, test of coefficient determination and F-test were done before testing the hypothesis.. The results of the study prove that profitability has a positive effect on earnings management while audit quality has a negative influence on earnings management. Leverage does not affect earnings management. Furthermore, the differentiation strategy weakens the relationship between profitability and earnings management. However, differentiation strategy does not succeed in moderating the relationship between leverage and earnings management. The differentiation strategy also failed to moderate the relationship between audit quality and earnings management.*

Keywords: Audit Quality, Differentiation Strategy, Earnings Management, Profitability.

**PENGARUH ADOPTSI IAS 39 PADA PSAK 55 TERHADAP HUBUNGAN ANTARA
INCOME SMOOTHING DAN PERILAKU PROSIKLIALITAS: STUDI KASUS BANK
UMUM KONVENSIONAL TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2008-
2017**

Sparta⁶

INDONESIA BANKING SCHOOL

Email: sparta@ibs.ac.id

Nadya Trinova⁷

INDONESIA BANKING SCHOOL

Nadya.tlobs@gmail.com

Abstract

Loan loss provisions in banks plays a vital role in maintaining the stability and health of banks, as well as fulfilling the function of banks in channeling public funds. This study aims to determine the effect of income smoothing and the behavior of procyclicality against reserves of credit losses losses, as well as the role of adoption of IAS 39 in PSAK 55 in moderating the influence of these two variables. The object of this study are conventional commercial banks that are listed on the Indonesia Stock Exchange within the research period of 2008-2017. By using purposive sampling method, I obtained 20 bank samples and 196 observations. The hypotheses in this research are tested using multiple regression analysis. This study shows that income smoothing has a positive influence on loan loss provisions, whereas procyclicality and IAS 39 adoption in PSAK 55 do not affect loan loss provisions significantly. Meanwhile, IAS 39 adoption in PSAK 55 weakens the positive influence of income smoothing, however it cannot moderate the influence of procyclicality on loan loss provisions.

Keywords: *Income smoothing, procyclicality, loan loss provisions, IAS 39, PSAK 55*

⁶ Dosen Tetap STIE INDONESIA BANKING SCHOOL, S-1 ilmu akuntansi FE Universitas Andalas, S-2 Ilmu keuangan FEB universitas Indoneia dan S-3 ilmue keuangan dan perbankan FEB Universitas Padjajaran.

⁷ Alumni STIE INDONESIA BANKING SCHOOL

PENGARUH EKONOMI DAN *COUNTRY GOVERNANCE* TERHADAP PENGADOPSIAN IFRS

Full paper

Roekhudin
Jurusan Akuntansi, Fakultas Ekonomi
dan Bisnis, Universitas Brawijaya
Email: roe@ub.ac.id

Nasikin
Jurusan Akuntansi, Fakultas Ekonomi
dan Bisnis, Universitas Brawijaya
Email: nasikin_234@yahoo.co.id

Abstrac

International Financial Reporting Standards (IFRS) have been adopted by various countries in the world. But little is known about what country characteristics influence the country's decision to voluntarily adopt IFRS. This research was designed to investigate the influence of economic power and country governance on voluntary adoption of IFRS. The results show that GDP is a factor that causes a country not to adopt or delay the adoption of IFRS. However, at the same time it was also found that the income level was the reason for a country to adopt IFRS. This research also proves that regulatory quality is a driving force for adopting IFRS. Finally, the results of our study show that IFRS is an accounting regulation that can be used as a vehicle to advance the economy for developing countries, especially for countries that have good regulatory quality.

Key Words: *IFRS, Adoption, Economic, Governance*

Abstrak

Tujuan penelitian ini adalah untuk menginvestigasi pengaruh aspek ekonomi dan country governance terhadap luas pengadopsian International Financial Reporting Standards (IFRS) sukarela. Dengan menggunakan model analisis regresi tepwise, berbasis data 79 negara pengadopsi IFRS secara sukarela, penelitian ini menemukan bahwa semakin tinggi income level dan semakin baik regulatory quality suatu negara berpengaruh positif terhadap luas pengadopsian IFRS. Sebaliknya semakin besar kekuatan ekonomi suatu negara yang dicerminkan oleh besaran GDP berpengaruh negatif terhadap tingkatan pengadopsian IFRS. Keterbatasan penelitian adalah data country governance tidak lengkap dan tidak up-to-date. Karena itu bagi peneliti selanjutnya, disarankan menggunakan data yang lebih lengkap dan up-to-date dan memasukkan variabel karakteristik negara yang lebih banyak lagi.

Kata Kunci: *IFRS, Adoption, Ekonomi, Governance*

Reaksi Investor Terhadap Pengumuman Dividen

Jenis Sesi Paper: Full paper

Dila Rezki Amalia
Universitas Jambi
dilarezkiamalia@gmail.com

Ilham Wahyudi
Universitas Jambi
ilham_wahyudi@unja.ac.id

Ratih Kusumastuti
Universitas Jambi
ratihkusumastuti@unja.ac.id

Abstract: *One of corporate action that can affect the movement of equity prices in Indonesian capital market is cash dividend. This study aims to determine the reaction of investors on the announcement of cash dividends on LQ45 companies that listed in Indonesia Stock Exchange in 2015-2017, both in increased and decreased dividends group. Investors reaction is measured by abnormal return, trading volume activity and investors motive. The type of this study is event study with observation period of 15 days using secondary and primary data. Study were conducted on 33 companies, which were obtained from purposive sampling technique, and 51 investors in Jambi region, and measured by paired sampled t-test. The results showed that there were differences in the Average Abnormal Return (AAR) for increased dividend group but no differences for decreased dividend group. Furthermore, for Average Trading Volume Activities (ATVA), there were no differences both of increased and decreased dividends group. In general, it can be concluded that investors motive initially considered that company which had a positive trend from the previous year was a good signal so they wait for dividends to be announced. Furthermore, they will buy and maintain shares until dividend distribution, then after earning profits from dividends investors will release their shares.*

Keywords: *dividends, abnormal returns, trading volume activity, investor motives*

THE EFFECT OF POLITICAL CONNECTION TO THE TRADE OFF BETWEEN REAL EARNINGS MANAGEMENT AND ACCRUAL EARNINGS MANAGEMENT WITH FAMILY OWNERSHIP AS MODERATING VARIABLE

Akib Panduarbyanto and Ratna Wardhani

Faculty of Economic Universitas Indonesia

Abstract

This study aims to investigate the influence of political connection against the trade off between real earnings management and accrual earnings management. This study also aims to determine whether family as the ultimate ownership has moderating effect on the relationship between political connection and the trade-off between real and accrual earnings management. Using sample of manufacturing companies listed on Indonesia Stock Exchange with the period from 2011 until 2015, this study finds that political connection has positive impact on real earnings management. This study also finds that firms substitute between real and accrual earnings management. Furthermore, compared with non politically connected firms, politically connected firms are more likely to substitute accrual earnings management for real earnings management. This study also fiunds the tendency for connected firms to use a combination between high level of real earnings management and low accrual earnings management. The empirical evidences also show that family ownership does not have moderating effect on the trade-off between accrual earnings management and real earnings management on politically connected firms.

Keywords: Earnings Management, Real Earnings Management, Accrual Earnings Management, Pollitical Connection, Family Ownership

**PENGARUH STRATEGI BISNIS, KEPEMILIKAN KELUARGA, KONEKSI
POLITIK, DAN PERTUMBUHAN PERUSAHAAN
TERHADAP KUALITAS LABA DENGAN RISIKO
PERUSAHAAN TOTAL SEBAGAI MODERASI**

Amalia Puspita Wardhani

Rossje V Surya Putri

Susi Dwi Mulyani

ABSTRACT

The purpose of this research is empirically to find out the influence of business strategy, family owned, political connection and growth on quality of earnings with corporate risk as the moderating. This research uses moderated regression analysis data. The sample is a manufacturing sectors and listed on the Indonesia Stock Exchange by sampling 98 companies from 2013-2017. Sample determination was done by using purposive sampling method. Based on the results of the hypothesis analysis can be concluded that business strategy, family owned, and growth have a positive impact on quality of earnings and political connection have a negative impact on quality of earnings. This research also founded that coporate risk have a weaken of bussiness strategy on earnigs of quality, and corporate risk have a weaken of family owned on quality of earnigs. While corporate risk have no impact of political connection to quality of earnigs and corporate risk have no impact of growth on quality of earnings.

Keywords: *Business Strategy, Family Owned, Political Connection, Growth, Corporate Risk and quality of earnings.*

Apakah Tax Evoidance Memotivasi Prilaku Tunneling?

Full Paper

Rini Indriani
rindriani@unib.ac.id

Fachruzzaman
fachruzzaman.ca@unib.ac.id

Eddy Suranta
Universitas Bengkulu

Aulia Rahmadita
Universitas Bengkulu

Abstract:

Taking advantage of the agency conflicts between controlling shareholders and minority shareholders, this study aims to examine the effect of tax avoidance on tunneling behavior. The observations are conducted within the period of 2012 - 2016 on non-financial companies listed on the Indonesia Stock Exchange. Data analysis using 2SLS (Two Stage Last Square), this study tax avoidance is positively associated with tunneling after controlling for ROA, size, leverage, Big4, independent commissioner, chief executive officer, and age.

Keyword: tax avoidance, tunneling, related party

**ANALISIS PENGARUH *GOOD CORPORATE GOVERNANCE*,
KEBIJAKAN HUTANG, PROFITABILITAS, UKURAN PERUSAHAAN
DAN PERTUMBUHAN PERUSAHAAN TERHADAP NILAI
PERUSAHAAN DI INDONESIA**

Jenis Sesi Paper: Full Paper

Rifka Saharuddin
Universitas Islam Indonesia
rifka978@gmail.com

Abriyani Puspaningsih
Universitas Islam Indonesia
abriyani@uii.ac.id

ABSTRACT

The problem of this study were to find some factors that effect to firm value. The objective of this study is to prove the indirect effect of Good Corporate Governance which is prorated by Audit Committee, Board Of Directors and Board Independen Commissioner, Debt Policys meausred by Debt Equity Ratio, Profitability as measured by Return on Asset, Firm Size as measured by Ln Total Assets, Firm Growth as measured by Assets Growth, and Firm Value as measured by tobin's q. This study takes sample from 11 companies in the food and beverages sub sector at the Indonesia Stock Exchange, which were listed from 2013-2017. Sampling method in this study used purposive sampling. The method of analysis in this research used multiple regression.

The results of this study show that (1) Audit Committee had positive significant influence to firm value, (2) Board Independen Commissione had positive significant influence to firm value, (3) Profitability had positive significant influence to firm value, (4) Firm Growth had positive significant influence to firm value, (5) Debt Policy had negative significant influence to firm value, (6) Board of Directors had negative significant influence to firm value, (7) Firm Size had not significant influence to firm value. The contribution of this research is: This research gave a contribution for the company especially be as one of the considerations in managing the company by applying the variables that exist in this study so that the value of the company can increase.

Keywords: *Debt Policy, Firm Size, Firm Value, GCC*

Analisis Pengaruh Dana Pihak Ketiga, Modal Sendiri, dan Tingkat Bagi Hasil Terhadap Jumlah Pembiayaan Bagi Hasil pada Perusahaan Perbankan Syariah

Nurlaila

Universitas Islam Negeri Sumatera Utara
Laila_harahap@yahoo.co.id

Nurwani

Universitas Islam Negeri Sumatera Utara
Wany_01@ymail.com

Nur Fadhilah Ahmad Hasibuan

Universitas Islam Negeri Sumatera Utara
queenfadhilahahmad@gmail.com

Abstract : *The objective of the research was to examine and to analyze the influence of third party funds, own capital, and profit sharing rate on amount of profit sharing financing in sharia banking companies partialy and simultaneously. The research population was 12 sharia banking companies in the period of 2015-2017. The data were processed by using multiple linear regression analysis with an SPSS software program. The result of the research showed that first, of third party funds had positive and insignificant influence on amount of profit sharing financing; secondly, own capital had positive and significant influence on amount of profit sharing financing; thirdly, profit sharing rate on amount had negative and significant influence on amount of profit sharing financing; fourthly, third party funds, own capital, and profit sharing rate had significant influence on amount of profit sharing financing simultaneously.*

Keywords : *Third Party Funds, Own Capital, Profit Sharing Rate, Amount of Profit Sharing Financing*

Analisis Perbandingan Efisiensi Asuransi Jiwa Konvensional Dan Syariah Menggunakan *Data Envelopment Analysis*

Jenis Sesi Paper: Full papers

Mulia Saputra

Prodi Akuntansi-Fakultas Ekonomi dan
Bisnis-Universitas Syiah Kuala
mulia_1@yahoo.com

Neni Zahara

Prodi Akuntansi-Fakultas Ekonomi dan
Bisnis-Universitas Syiah Kuala
nenizahara@gmail.com

Abstrack: *This study aims to analyze the efficiency of conventional and sharia life insurance in Indonesia for the period 2012-2016 and to test the efficiency differences between conventional and sharia life insurance. This study uses 10 conventional and 10 sharia life insurance companies chosen as samples based on purposive sampling technique. Efficiency measurement in this research uses Data Envelopment Analysis (DEA) method with CCR and BCC model based on output orientation. Input-output variables are chosen based on the value-added approach to assets, capital, general and administrative costs, and commission expenses as input variables, while premiums and investment income as output variables. The results of this study indicate that conventional life insurance companies had a higher level of efficiency than sharia life insurance companies based on CCR and BCC model during 2012-2016. While the results of the hypothesis test indicate that there is no significant efficiency difference between conventional and sharia life insurance companies.*

Keywords: *Efficiency, Conventional Life Insurance, Sharia Life Insurance, Data Envelopment Analysis (DEA)*

**Pengaruh Pembiayaan Usaha Mikro Kecil dan Menengah (UMKM),
Pembiayaan Bagi Hasil, Fungsi Intermediasi dan Ukuran Perusahaan
Terhadap Profitabilitas pada Bank Umum Syariah di Indonesia**

¹Widya Wasti Margaretha

Universitas Islam Negeri Raden Fatah Palembang
Margarethawidya26@gmail.com

²Peny Cahaya Azwari

Universitas Islam Negeri Raden Fatah Palembang
penycahayaazwari_uin@radenfatah.ac.id

***Abstract :** This study explores the effect of MSME financing, profit sharing financing, intermediation function (FDR) and firm size on profitability in Islamic Commercial Banks in Indonesia in the research period of 2015-2017. The research method uses secondary data with panel data in quarterly financial statements 2015-2017 with a population of 14 Islamic commercial banks in Indonesia. Analysis of data using multiple linear regression with the help of SPSS 16. The results of the study indicate that the variable financing of MSMEs, Profit Sharing, and company size variables have a significant negative effect on profitability, the intermediary function variable does not affect profitability.*

***Keyword :** UMKM Financing, Revenue Sharing, FDR, SIZE*

***Abstrak :** Penelitian ini mengeksplorasi pengaruh pembiayaan UMKM, pembiayaan bagi hasil, fungsi intermediasi (FDR) dan ukuran perusahaan terhadap profitabilitas pada Bank Umum Syariah di Indonesia pada periode penelitian tahun 2015- 2017. Metode penelitian menggunakan data sekunder dengan data panel pada laporan keuangan triwulan 2015-2017 dengan populasi pada 14 bank umum syariah di Indonesia. Analisis data menggunakan regresi linier berganda dengan bantuan SPSS 16. Hasil penelitian menunjukkan bahwa variabel pembiayaan UMKM, Pembiayaan Bagi Hasil, dan variabel ukuran perusahaan berpengaruh negatif signifikan terhadap profitabilitas, Variabel fungsi intermediasi tidak berpengaruh terhadap profitabilitas.*

***Kata Kunci :** Pembiayaan UMKM, Pembiayaan Bagi Hasil, FDR, SIZE*

Research in Islamic Accounting Education: The Missing Dimensions

Jenis Sesi Paper: Full paper

Ratna Mulyany

University Syiah Kuala
ummuhaziq@unsyiah.ac.id

Mirna Indriani

Universitas Syiah Kuala
mirna_indriani@unsyiah.ac.id

Abstract : As a newly developed academic subject, Islamic accounting has been increasingly incorporated into the accounting curriculum of higher learning institutions in countries where Islamic banking and finance is practiced. Nevertheless, in contrast to the rich literature in the mainstream accounting education, there seems to be lack of research progress discussing education in Islamic accounting comprehensively. This research sets out to review the research frontiers in Islamic accounting education and identify the missing dimensions and emphasis in this research theme. It delineates what is known and largely agreed within the literature and what are the most promising lines for future research within this field. This study found that the existing research have not extensively attempted to examine and formulate the most desirable framework and format of Islamic accounting education. The purposes of Islamic accounting education have also not been explored in depth and holistic. The existing studies have also missed to investigate the most important perspective of stakeholders, i.e. employers or industry in attempt to identify the best approach of Islamizing accounting curriculum particularly in higher learning institutions. A multiple stakeholders' perspective is hence vital to synchorize the approaches in Islamic accounting education. Research in Islamic accounting education has also not embraced the contemporary development in business environment and technological advancement and inquire its impact on Islamic accounting education. These gaps are considered as promising lines for future research in this field.

Keywords: Islamic accounting, Islamic accounting education, accounting curriculum

Abstrak: Sebagai subjek akademik yang baru dikembangkan, akuntansi syariah telah semakin mendapat tempat di dalam kurikulum akuntansi lembaga pendidikan tinggi di negara-negara di mana perbankan dan keuangan syariah dipraktikkan. Namun demikian, berbeda dengan perkembangan literatur yang begitu maju dalam pendidikan akuntansi arus utama, penelitian yang membahas pendidikan akuntansi Islam secara komprehensif masih agak sedikit. Penelitian ini bertujuan untuk meninjau ruang lingkup penelitian dalam pendidikan akuntansi Islam dan mengidentifikasi dimensi yang hilang dan penekanan dalam tema penelitian ini. Penelitian ini ingin menggambarkan apa yang diketahui dan sebagian besar disepakati dalam literatur dan kemana arah yang penelitian masa depan dalam bidang ini. Studi ini menemukan bahwa penelitian yang ada belum secara ekstensif mencoba untuk mengkaji dan merumuskan kerangka kerja dan format pendidikan akuntansi Islam yang paling ideal. Tujuan pendidikan akuntansi Islam juga belum dieksplorasi secara mendalam dan holistik. Studi-studi yang ada juga telah ketinggalan untuk menyelidiki perspektif yang paling penting dari para pemangku kepentingan, yaitu pengusaha atau industri dalam upaya untuk mengidentifikasi pendekatan terbaik dari kurikulum akuntansi syariah terutama di lembaga-lembaga pendidikan tinggi. Oleh karena itu perspektif beragam pemangku kepentingan sangat penting untuk menyinkronkan pendekatan dalam pendidikan akuntansi syariah. Penelitian dalam pendidikan akuntansi syariah juga belum mencakup perkembangan kontemporer dalam lingkungan bisnis dan kemajuan teknologi dan mengkaji dampaknya terhadap pendidikan akuntansi syariah. Kesenjangan-kesenjangan yang ditemukan dalam penelitian ini dianggap sebagai haluan untuk penelitian masa depan di bidang ini.

Kata Kunci : Akuntansi Syariah, pendidikan akuntansi syariah, kurikulum akuntansi

***Peran Corporate Governance Terhadap Peningkatan Kinerja Keuangan dan Sosial
– Kasus Pada BMT***

Jenis Sesi Paper: Full paper

Hasan Mukhibad

Universitas Negeri Semarang
hasanmukhibad@mail.unnes.ac.id

Ahmad Nurkhin

Universitas Negeri Semarang
ahmadnurkhin@mail.unnes.ac.id

Abstract: *This research aims to prove empirically the effect of the number and level of education of managers, supervisors, Sharia Supervisory Board (DPS) and members on improving profitability (ROA and ROE) and social performance (zakat performance). The research sample was Baitul Maal Wattamwil (BMT) in Semarang Regency and was selected by purposive sampling method with a period of observation from 2013 to 2017. Data analysis used the Structure Equation Model with the WarpPLS tool. The results show that the number and level of education of managers have no influence on financial performance. The number and level of supervisor education have a significant influence on financial and social performance. The number and level of education of the DPS has an influence on financial performance, but the education level of the DPS has no influence on social performance. The number of BMT members does not have a significant influence on improving BMT's financial and social performance.*

Keywords: Financial Performance, Social Performance, Role of Members, Role of Supervisors

***Perilaku Pelaku Arisan Dalam Perspektif Akuntansi dan Sharia Enterprise Theory:
Suatu Kajian Interpretif***

Jenis Sesi Paper: Full paper

Novita Sari

Fakultas Ekonomi dan Bisnis
Universitas Mulawarman
novya.1605@gmail.com

Puspita Ningsih

Fakultas Ekonomi dan Bisnis
Universitas Mulawarman
puspita1494@gmail.com

Ayu Fatimah

Fakultas Ekonomi dan Bisnis
Universitas Mulawarman
ayufatimah247@gmail.com

Ferry Dwiyanti

Fakultas Ekonomi dan Bisnis
Universitas Mulawarman
Ferry.diyanti@feb.unmul.ac.id

Abstarck

The large number of market traders who conduct regular social gathering activities is one of the reasons for this research. The purpose of this study is to analyze regular social gathering activities from the perspective of accounting and Sharia Enterprise Theory. This research was conducted at the Penajam Main Market in the North Penajam Paser Regency with a total of 25 (twenty five) people. There are 5(five) out of 25(twenty five) people selected who have fulfilled the information needed by researchers. The result of this study is social gathering unconsciously implemented a simple accounting system and Sharia Enterprise Theory in conducting the social gathering activities. The regular social gathering activity is carried out where the regular social gathering perpetrators set aside their income to pay the regular social gathering installments which later the revenue of the social gathering are used by the perpetrators to finance the continuity of the business in the future, this can be said as accounts receivable and capital. In addition to the accounting perspective, it is also applied to the sharia enterprise theory where they carry out the responsibilities of fellow regular social gathering actors and responsibilities with God in other words is how the socialist performs activities in an honest way.

Keywords: *Equity, Account Receivable, Account Payable, Sharia Enterprise Theory*

PELAPORAN ZAKAT PERUSAHAAN MELALUI REKONSTRUKSI LAPORAN KEUANGAN

Muhammad Ja'far Shodiq

mjafarsyah@unissula.ac.id

mjafarsyah@gmail.com

Economics Faculty, Sultan Agung Islamic University (UNISSULA)

Semarang

Abstract

This study aims to examine the substance of zakat companies engaged in trade and manufacturing, and synthesize of zakat reporting in the integrated financial reporting. Until now zakat is recognized as a personal obligation, and reported by personal (principal). There is no any statements in the Shari'a that obligates zakat for the company. This study is motivated to examine the spirit of private zakat payment through the proxy of corporate zakat.

The research is done through Focus Group Discussion (FGD) or among Ulama known as Bahstul Masail to establish a law. FGD is conducted to determine various aspects of shar'i law regarding the essence of corporate zakat, corporate zakat as proxy of zakat principal, period (haul) zakat, and development of zakat reporting model integrated with financial report. This research is an exploratory study involving Ulama and accounting experts. In the first phase of FGD, discussions involving the Ulama were talking about the essence of corporate zakat as a proxy of individual zakat, and haul (period) of zakat. The first stage FGD results will be used as material to create an integrated zakat reporting model in the financial statements. The second phase of FGD involves accounting experts.

The focus of corporate zakat in this research is zakat of manufacturing and trading companies that have the characteristic of zakat tijaroh obligation. The result of this research give contribution to 1) the implementation of company zakat as proxy of principal zakat, 2) financial reporting period adjusted to period of haul zakat, 3) design of zakat reporting integrated with financial report.

Key words: *Company Zakat, Zakat Reporting, Financial Reporting Integrated, Zakat Reporting Period.*

Abstrak

Muhammad Ja'far Shodiq

mjafarsyah@unissula.ac.id

mjafarsyah@gmail.com

Fakultas Ekonomi, Universitas Islam Sultan Agung (UNISSULA)

Semarang

Penelitian ini bertujuan mengkaji tentang substansi zakat perusahaan perdagangan dan manufaktur, serta mensintesa model pelaporan zakat yang terintegrasi dalam laporan keuangan. Hingga saat ini zakat diakui sebagai sebuah kewajiban personal, dan dilaporkan oleh personal (principal). Tidak ada statement satupun dalam syariat yang mewajibkan zakat bagi perusahaan. Penelitian ini dimotivasi untuk mengkaji semangat pembayaran zakat personal (principal) melalui proksi zakat perusahaan.

Penelitian dilakukan melalui *Focus Group Discussion (FGD)* atau di kalangan Ulama dikenal sebagai Bahsul Masail untuk menetapkan sebuah hukum. FGD dilakukan untuk menentukan berbagai aspek hukum syar'i tentang esensi zakat perusahaan, zakat perusahaan sebagai proksi zakat principal, periode (haul) zakat, serta pengembangan model pelaporan zakat yang terintegrasi dengan laporan keuangan perusahaan. Penelitian ini merupakan exploratory study yang melibatkan 'Ulama dan pakar akuntansi. Pada FGD tahap pertama, diskusi yang melibatkan para Ulama menahasa tentang esensi zakat perusahaan sebagai proksi zakat perorangan, serta haul zakat. Hasil FGD tahap pertama akan dijadikan sebagai bahan untuk membuat model pelaporan zakat yang terintegrasi dalam laporan keuangan. FGD tahap kedua melibatkan pakar akuntansi.

Fokus zakat perusahaan dalam penelitian ini adalah zakat perusahaan manufaktur dan perdagangan yang memiliki karakteristik kewajiban zakat tijaroh. Hasil penelitian ini memberi kontribusi terhadap 1) implementasi zakat perusahaan sebagai proksi zakat principal, 2) Periode laporan keuangan yang disesuaikan dengan periode haul zakat, 3) desain laporan zakat yang terintegrasi dengan laporan keuangan perusahaan.

Kata Kunci: *Zakat Perusahaan, Pelaporan Zakat, Laporan Keuangan Terintegrasi, Periode Laporan Zakat.*

Corporate Governance dan Kinerja Bank Pembiayaan Rakyat Syariah di Indonesia

Full paper

Annisa Fithria

Universitas Ahmad Dahlan

annisa.fithria@act.uad.ac.id

Abstract: *Research related to corporate governance has been investigated both in banks and microfinance institutions. However, research related to corporate governance in Islamic rural banks is still limited in literature. This study aims to analyze the effect of corporate governance on performance of Indonesian Islamic rural banks. To achieve this objective, this study analyzed annually panel data of financial report from Indonesian Islamic rural banks during 2011-2017 with total 975 observations. Performance, as the dependent variable in this study, is measured by return on assets. Corporate governance, as the independent variable in this study, is measured by the size of board of commissioner, board of director, and shariah supervisory board. In addition, this study also uses bank size, level of risk, GDP growth rate, and inflation rate as control variables. The result shows that the size of board of commissioner has negative and significant effect on performance of Indonesian Islamic rural banks. By examining the effect of corporate governance and performance of Indonesian Islamic rural banks, this study is expected to fill the gap in literature of Islamic financial institutions in Indonesia, especially Islamic rural banks.*

Keywords: *Islamic rural banks, corporate governance, bank performance, panel data*

Analisis Pengaruh Pembiayaan Mudharabah, Musyarakah, Murabahah dan Ijarah Terhadap Profitabilitas (Studi Pada Koperasi Syariah yang tergabung dalam Inkopсыah)

OYONG LISA

Oyong.lisa_ol@yahoo.co.id

081937442075, Universitas Gajayana Malang

Abstract:

This study is to analyze the effect of mudharabah financing on profitability, analyze the effect of musyarakah financing on profitability, analyze the effect of mrabahah financing on profitability, and analyze the effect of ijarah financing on profitability. The sample in the study was 44 banks in the period of 2016 and 2017. The analysis technique used multiple regression analysis, F test and t-test. The results of the analysis show that mudharabah financing affects profitability. Musyarakah financing affects profitability. Murabahah financing affects profitability. Ijarah financing affects profitability. Therefore, it is expected that sharia cooperatives can maintain the performance achieved in addition to the development of mudharabah financing products, more diverse and innovative musyarakah, murabahah and ijarah financing.

Keywords: *Mudharabah, musyarakah, murabahah, ijarah, profitability*

The (un) spectaculer Ethics for the Accountant:

The Holy Qur'an as a guidelines, "Tunjuk Ajar Melayu" answered

Jenis Sesi Paper: Full paper

Andi Irfan

UIN Sultan Syarif Kasim Riau /
Program Doktor Ilmu Akuntansi Universitas Brawijaya

Email: Andi_irfan198318@yahoo.co.id

Abstrak: *Dunia postmodern adalah suatu realitas yang mulai kuat pengaruhnya dalam kehidupan kita hari ini. Pemikiran-pemikiran postmodern menimbulkan sikap pesimis dan sikap tidak peduli terhadap kehidupan. Pemikiran-pemikiran seperti ini mempengaruhi etika sehingga menopang lahirnya aliran-aliran etika klasik yang berasal dari pemikiran filosof Yunani, etika kontemporer dari pemikir Eropa abad pertengahan sampai abad 20-an, serta aliran etika dari pemikiran kalangan agamawan Islam yang selalu mengacu pada Al-Qur'an dan As-Sunnah. Bauman (1993) menawarkan moralitas tanpa kode etik dengan mengembalikan moral pada hak dan martabat manusia. Pandangan Bauman (1993) ini berhubungan dengan universalitas dalam perspektif postmodern. Hal ini hanya menyangkut masalah globalisasi yang berkaitan dengan informasi, teknologi dan ekonomi bukan ekumenisasi politik, budaya dan otoritas moral. Usaha-usaha universalitas etis dilihat sebagai upaya menggantikan otonomi moral individu dengan peraturan rasional yang heteronom dengan dalih etis. Kode etik Islam mampu diimplementasi oleh nilai-nilai etika melayu yang identik dengan Islam dalam "tunjuk ajar melayu. Islam sebagai agama rahmatan lil'alamin dan etika melayu menunjukkan bahwa kode etik Islam dan etika melayu ini tidak hanya untuk umat Muslim saja, namun juga untuk setiap manusia yang merasa ingin menegakkan akuntabilitas bagi seorang akuntan.*

Kata Kunci: *Ethics, Postmodern Paradigm, The Holy Qur'an, "tunjuk ajar Melayu".*

Does Indonesian Central Government Financial Statements Represent Performance of Public Sector?

Full paper

Dyah Turangadewi Arya
Adaptive Accounting Study
Universitas Diponegoro
arya.dyaht@gmail.com

Ahmad Abdul Jabbaar
Adaptive Accounting Study
Universitas Diponegoro
ahmad.ajabbaar@gmail.com

Abstrak: Kinerja keuangan suatu entitas, baik publik maupun swasta, dapat dicerminkan dalam sebuah laporan keuangan yang dalam presentasinya berpedoman pada Standar Akuntansi Keuangan. Amerika Serikat telah mengimplementasikan gagasan ajuntabilitas daripada hanya sebuah konsep akuntansi. Hal ini mengakibatkan perubahan dalam presentasi laporan keuangan sebuah entitas, khususnya entitas publik. Entitas publik tidak hanya melaporkan kinerja finansial namun juga informasi kualitatif dalam bentuk prinsip, kebijakan, dan strategi. Pemerintah Indonesia perlu membuktikan akuntabilitas kinerjanya sebagai entitas sektor publik tertinggi dalam sebuah laporan keuangan yang terintegrasi dan mengandung seluruh aspek akuntabilitas entitas publik. Dengan memuat aspek-aspek tersebut, informasi yang disajikan lebih dari sekadar Laporan Keuangan Pemerintah Pusat. Tujuan utama suatu entitas publik adalah untuk melayani masyarakat. Oleh sebab itu, untuk mempertahankan kredibilitasnya, dibutuhkan transparansi dan akuntabilitas sebagai komponen dari laporan kinerja. Penelitian ini menerapkan kriteria indikator sektor publik yang dikeluarkan oleh Public Sector Accounting Board (PSAB) Kanada tahun 2011 secara adaptif dengan kondisi Indonesia. Menurut PSAB Kanada (2011), kinerja dari sektor publik direpresentasikan melalui 5 dimensi, yaitu: akuntabilitas publik, berbagai tujuan kepentingan publik, struktur pemerintahan, sifat sumber daya beserta kepentingannya, dan volume dari transaksi non tukar. Setiap dimensi tersebut memiliki indikator pendukung, yang secara keseluruhan berjumlah 40. Indikator ini kemudian digunakan untuk memberikan penilaian atas kesesuaian laporan kinerja pemerintahan sebagai entitas sektor publik. Penelitian ini bertumpu pada tahun 2015, 2016, dan 2017. Hal ini karena Laporan Keuangan Pemerintah Pusat pertama kali memakai sistem akrual pada 2015, sehingga memungkinkan terjadinya pembaruan dalam kebijakannya dan adanya temuan. Dalam penelitian ini, data Laporan Keuangan Pemerintah Pusat dan Ringkasan Eksekutif Audit Badan Pemeriksa Keuangan dianalisis secara komparatif kualitatif terhadap data perspektif Indonesia menurut World Bank dan alokasi dana publik pemerintahan Amerika Serikat. Laporan Keuangan Pemerintah Pusat memuat 7 komponen, yaitu laporan realisasi anggaran, neraca saldo, laporan arus kas, laporan operasional, laporan perubahan saldo anggaran lebih, laporan perubahan ekuitas, dan catatan atas laporan keuangan. Hasil studi menunjukkan bahwa Laporan Keuangan Pemerintah

Pusat tidak layak disebut sebagai sebuah representasi dari laporan kinerja sektor publik dan lemah dalam ketaatan terhadap Standar Akuntansi Keuangan yang diimplementasikan di Indonesia.

Kata Kunci: *Laporan Keuangan Pemerintah Pusat, sektor publik, indikator, kinerja*

Abstract: *Financial performance of an entity, either public or private, can be measured by the financial statements which presentation is in accordance to Financial Accounting Standards. United States has implemented the concept of accountability rather than only the principles of accounting, This results in a change of presentation related to its responsibilities in financial statements by the entities, especially publics. Not only should it disclose the financial performance but also the qualitative information in the form of principles, policies, and strategies. The government of Indonesia is obligated to prove the accountability of its performance as the highest public sector entity in an integrated financial statements and to include each accountability aspect of public entity. By including all those aspects, the information that are being presented are so much more than the Government Financial Statements. The main goal of the government is to serve the people of Indonesia, As a result, to maintain its credibility, transparency and accountability are needed as components of the performance report. This study implements the criteria of public sector accounting that is issued by the Canadian Public Sector Accounting Board (PSAB) in 2011 in an adaptive manner to Indonesia's rules and policies. According to PSAB Canada (2011), performance of public sector is represented by 5 dimensions, consist of public accountability, various purposes of public interest, government structure, nature of resources and their interests, and volume of non-exchange transactions. Each dimensions has complementary indicators, which amount to 40 in total. These indicators are then used to assess the relevance of Government Performance Report as a public sector entity. This study focuses on year 2015, 2016, and 2017. This is because the government Financial Statement uses the accrual basis for the first time in 2015 which may indicate renewal of policies and future findings. In this research, data from the Government Financial Report and the Supreme Audit's Executive Summary were analyzed qualitative and comparatively to perspective data on Indonesia according to the World Bank and allocation of public funds from the United States government. The Government Financial Statements consists of seven components: budget realization report, balance sheet, cash flow statement, operational report, report changes of accumulated budget surplus balances, changes in equity statement, and notes to financial statements. This study indicates that the Government Financial Statements of Indonesia were not representing public sector performance reports and having weak compliance to the Financial Accounting Standards.*

Keywords: *Government Financial Statements, public sector, indicator, performance*

PENGARUH FAKTOR POLITIK, INSTITUSIONAL DAN KEUANGAN TERHADAP KESALAHAN PROYEKSI ANGGARAN PEMERINTAH DAERAH DI INDONESIA

Full paper

Dewi Mustika Ratu
Universitas Jenderal Soedirman
dewimustika198@gmail.com

Dr. Siti Maghfiroh, S.E., M. Si., Ak.
Universitas Jenderal Soedirman
firoh.susanto@gmail.com

Dra. IrianingSuparlinah, M.Si.Ak.
Universitas Jenderal Soedirman
irianing@yahoo.com

Abstract: *The process of public sector budget preparation and approval is long, complex and complicated. Therefore, the governments tend to make budget forecast errors when they drafting their budget. The presence of budget forecast errors are influenced by political, institutional and economic factors. This research aims to examine the effect of the political coalition, political competition, population and fiscal space on local government budget forecast errors in Indonesia.*

The population of this study is all of local government in 2015. The amount of local government are 514. The writer took 197 local government from the population as the sample by using purposive sampling method. This study uses secondary data about executive and DPRD profile from website of local government and KPU, amount of population from BPS and softcopy of local government financial statement from BPK RI. Research data analysis in this research using multiple regression analysis with SPSS version 24 assistance.

The results showed that political competition, population and fiscal space influence positively the budget forecast errors. While political coalition does not effect on the budget forecast errors. In order to minimize budget forecast errors, DPRD need for increasing fiscal decentralization supervision, during the budget planning, formulation and implementation. DPRD also need to pay more attention to incumbency and complexity factor during budget forecasting.

Keywords: *Budget Forecast Errors, Political Coalition, Political Competition, Population, Fiscal Space*

Profesi Akuntan Pemerintah di ‘Zaman Now’: Masihkah Menarik?
(Persepsi Mahasiswa Akuntansi pada Politeknik Keuangan Negara STAN)

Jenis Sesi Paper: Full paper

Tezza Abdu Isamah
Direktorat Jenderal Bea Cukai
tezzaaisamas@gmail.com

Puji Wibowo
Politeknik Keuangan Negara STAN
puji.wibowo@pknstan.ac.id

Abstract: *Student perceptions towards accountant profession have been extensively discussed in many literatures. Most of previous study revealed a number of motivations why college students, either from state or private universities, are willing to work in public accountant offices. Meanwhile, similar research concerning students’ motivation to be government accountants are not abundant yet. Along with an increase of central government financial reporting’s (LKPP) quality in Indonesia, while on the other hand, bureaucratic sectors are suffering from the lack of accountants, the role of government accountants in the future might be debated. This research aims to investigate how regular students and civil servant students in Polytechnique of State Finance STAN (PKN STAN) perceive the government accountant profession. There are two different groups of this government engaged students that might be interesting to discuss, regular and officer or professional students. By using convenience sampling method, we found 208 respondents who answered our questionnaire adequately. This study suggests both groups agree that government accountants are still needed to support national budget accountability. Regular students are relatively motivated to be government accountants than officer students. Unexperienced students are better-off in knowledge about government accountants, while civil servant students have stronger motivation to permanently work in government sector than regular students. Staff placement policy in Line Ministries/Agencies to accommodate PKN STAN graduates becomes an interesting policy implication in upcoming years.*

Keywords: *government accountant, professional students, unexperienced students, public sector, perception.*

**TINGKAT PEMAHAMAN AKUNTANSI BERBASIS AKRUAL PADA PENYUSUNAN
LAPORAN KEUANGAN PEMERINTAH DAERAH
(STUDI KASUS PADA PEMERINTAH KABUPATEN JAYAPURA)**

Abdul Asis¹⁾ Agustinus Salle²⁾ Bill J. C. Pangayow³⁾

Jurusan Akuntansi, Universitas Cenderawasih

Abstrak

Perubahan standar akuntansi pemerintahan (SAP) yang berbasis kas menuju akrual menjadi SAP berbasis akrual sesuai dengan PP No. 71 Tahun 2010 menuntut kesiapan sumber daya manusia yang memahami teknik akuntansi akrual dengan baik dan benar. Penelitian ini bertujuan untuk mengetahui perbedaan tingkat pemahaman penyusunan laporan keuangan berbasis akrual pada Organisasi Perangkat Daerah (OPD) baik di dinas maupun instansi lainnya di lingkungan Pemerintah Kabupaten Jayapura berdasarkan pendidikan, pelatihan, dan pengalaman kerja.

Penelitian ini menggunakan sampel berjumlah 48 orang yang bekerja pada 14 dinas dan 5 Instansi lainnya di lingkungan Pemerintah Kabupaten Jayapura. Teknik analisis yang digunakan dalam penelitian ini adalah independent sample t-test dan one way ANOVA.

Hasil penelitian ini menunjukkan bahwa tidak terdapat perbedaan tingkat pemahaman penyusunan laporan keuangan berbasis akrual dilihat dari pendidikan, pelatihan yang diikuti, dan pengalaman kerja, yaitu untuk tingkat Pendidikan dengan nilai t hitung sebesar -1,155 dengan Asymp. Sig sebesar 0,254 dimana Asymp. Sig. tersebut sebesar $> 0,05$, selanjutnya Pelatihan dengan nilai t hitung sebesar 1,478 dengan Asymp. Sig sebesar 0,146 dimana Asymp. Sig tersebut $> 0,05$. Kemudian, dilihat dari Pengalaman Kerja terlihat bahwa nilai F hitung sebesar 1,314 dengan Asymp. Sig sebesar 0,282 dimana Asymp. Sig tersebut $> 0,10$. Oleh sebab itu disimpulkan bahwa tidak terdapat perbedaan pemahaman penyusunan keuangan berbasis akrual dilihat dari pendidikan, pelatihan dan pengalaman kerja.

Kata kunci: Tingkat Pemahaman, Laporan Keuangan Berbasis Akrual, Pendidikan, Pelatihan, Pengalaman dan Analysis of Variance (ANOVA)

Fenomena Flypaper Effect Pada Hubungan Pendapatan Asli Daerah, Dana Alokasi Umum, Dana Alokasi Khusus, Dana Bagi Hasil dan Belanja Daerah Pemerintah Provinsi di Wilayah Indonesia Bagian Timur

Jenis Sesi Paper: Full paper

Rizki Ramadhani
Universitas Gadjah Mada
ramadhani362@gmail.com

Farah Nisa Ul Albab
Universitas Gadjah Mada
farahnisa1@gmail.com

Abstract: *Regional autonomy is one form of policy from the Indonesia central government to encourage independence from every existing local government but at the same time it also creates economic inequality. To make it balance, central government provide transfer funds for every local government that need it. However, the dependence of the local government on the central government transfer funds has led to the phenomenon called the flypaper effect. This study aims to see the relationship and the existence of a flypaper effect between Original Local Government Revenue (Pendapatan Asli Daerah), General Allocation Fund (Dana Alokasi Umum), Special Allocation Fund (Dana Alokasi Khusus), Profit Sharing Fund (Dana Bagi Hasil) and Regional Expenditure. This study used audited financial statements of regional government in 11 provincial governments located in Eastern Indonesia from 2012-2017. The results show that only Special Allocation Fund does not affect regional spending. The results also show that in Eastern Indonesia there is an existing flypaper effect phenomenon. Thus, shows that implementation of regional autonomy policy has not effective yet. The central government needs to motivate the local government potencies for maximize their original revenue and consider for adjust the policy itself.*

Keywords: *original local government revenue, transfer funds, regional expenditure, flypaper effect*

FAKTOR-FAKTOR YANG MEMPENGARUHI KETERHANDALAN DAN KETEPATAKTUAN PELAPORAN KEUANGAN BADAN PENDAPATAN DAERAH KOTA JAYAPURA DAN KABUPATEN JAYAPURA

Freed Ekter Mareck Hamadi¹⁾, Meinarni Asnawi²⁾, Bill J.C. Pangayow³⁾
Jurusan Akuntansi, Universitas Cenderawasih

Abstrak

Penelitian ini bertujuan mengetahui pengaruh kapasitas sumber daya manusia, pemanfaatan teknologi informasi, komitmen organisasi dan pengendalian intern akuntansi terhadap keterhandalan dan ketepatanwaktuan pelaporan keuangan dinas pendapatan daerah kota jayapura dan kabupaten jayapura. Penelitian ini menggunakan pendekatan kuantitatif, dengan menggunakan data primer melalui kuesioner. Responden dalam penelitian ini adalah dinas pendapatan daerah kota jayapura dan kabupaten jayapura. Variabel dalam penelitian ini adalah kapasitas sumber daya manusia, pemanfaatan teknologi informasi, komitmen organisasi dan pengendalian intern akuntansi sebagai variabel bebas, serta keterhandalan dan ketepatanwaktuan pelaporan keuangan sebagai variabel terikat. Analisis data menggunakan metode statistic analisis regresi berganda. Hasil pengujian hipotesis menunjukkan bahwa kapasitas sumber daya manusia dan pemanfaatan teknologi informasi tidak berpengaruh dan tidak signifikan terhadap keterhandalan pelaporan sedangkan komitmen organisasi dan pengendalian intern akuntansi berpengaruh positif dan signifikan terhadap keterhandalan pelaporan keuangan pemerintah daerah dinas pendapatan daerah kota jayapuran dan kabupaten jayapura dan kapasitas sumber daya manusia, pemanfaatan teknologi informasi, komitmen organisasi dan pengendalian intern akuntansi berpengaruh positif dan signifikan terhadap ketepatanwaktuan pelaporan keuangn dinas pendapatan daerah kota jayapura dan kabupaten jayapura.

Kata Kunci : *keterhandalan dan ketepatanwaktuan pelaporan keuangan dinas pendapatan daerah, kapasitas sumber daya manusia, pemanfaatan teknologi informasi, komitmen organisasi dan pengendalian intern akuntansi.*

Kontribusi Alokasi Dana Pemerintah Pusat Terhadap Ketepatan Waktu Penyusunan APBD

Jenis Sesi Paper : Full paper

Provita Wijayanti

Universitas Islam Sultan Agung
provita.w@unissula.ac.id

Dwi Ria Latifa

Universitas Islam Sultan Agung
rialatifa25@gmail.com

Abstract

APBD (Regional Revenue and Expenditure Budget) is a regional government financial document prepared for one year period, from 1 January to 31 December and approved by the DPRD (People's Representative Council) which will produce regional regulations governing the APBD determination. The purpose of this research is to analyze what are the factors that influence the timeliness of APBD determination. The population of this study is the District / City Government in Central Java in 2014-2017. Data collection of this reaserch were obtained from the BPK (Audit Board of Republic Indonesia) office, the BPKAD (Regional Financial & Asset Management Agency) office in Central Java. Data analysis used in this research is the logistic regression test. The results of this research indicate that the DAK (Special Allocation Fund) has a positive significant influence on the timeliness of the APBD determination, while the DAU and DBH have no significant effect.

Keywords: *timeliness of APBD determination, central government funding allocation, special allocation fund(DAK).*

MENGUNGKAP WACANA PASCA BERLAKUNYA STANDAR AKUNTANSI KEUANGAN ENTITAS MIKRO KECIL DAN MENENGAH

Fullpaper

Sudirman

Sudirman_08@yahoo.co.id

Ninan Yusnita Yamin

alikarahmanita@gmail.com

Rahayu Indriasari

Indriasari398@gmail.com

Indra Basir

ak.untad@gmail.com

Abstrack: *This studied aims to find out and analyze the perceptions of each actor (compilers, policy makers and Micro, Small and Medium Enterprises) related to the entry into force of the Financial Accounting Standards of Micro, Small and Medium Enterprises in Palu City. This research was a qualitative type of research with a discourse analysis approach. Source of data comes from the results of interviews, observation and analysis documenst. The analytical method used is interactive analysis of Milles and Hubberman, where data was collected, presented, reduced, and drawan conclusions. The results of this study show 3 (three) things, Information form the actors about the entry into force of the Financial Accounting Standards of Micro, Small and Medium Enterprises in Palu City is not yet known by the actors, the actors positively welcomed the existence of Micro, Small and Medium Entity Financial Accounting Standards, and there was a dilemma in the application of mandatory and voluntary application of Micro, Small and Medium Entity Financial Accounting Standards for of Micro, Small and Medium Enterprises.*

Keywords: *Discourse Analysis, Micro Small Medium Entity Financial Accounting Standards*

Abstark : *Penelitian ini bertujuan mengetahui dan menganalisis persepsi setiap aktor (penyusun, pengambil kebijakan dan pelaku Usaha Mikro Kecil dan Menengah terkait dengan berlakunya Standar Akuntansi Keuangan Entitias Mikro Kecil dan Menengah di Kota Palu. Penelitian ini merupakan penelitian jenis kualitatif dengan pendekatan analisis wacana. Sumber data berasal dari hasil wawancara, observasi dan analisis dokumen. Metode analisis yang digunakan adalah analisis interaktif Milles dan Hubberman, dimana data dikumpul, disajikan, direduksi, dan ditarik kesimpulan. Hasil penelitian ini menunjukkan 3 (tiga) hal, informasi berlakunya Standar Akuntansi Keuangan Entitas Mikro Kecil dan Menengah di Kota Palu belum diketahui oleh pelaku UMKM dan pengambil kebijakan, ketiga aktor menyambut positif adanya Standar Akuntansi Keuangan Entitas Mikro Kecil dan Menengah, namun muncul dilema dalam penerapan antara wajib dan sukarela penerapan Standar Akuntansi Keuangan Entitas Mikro Kecil dan Menengah bagi pelaku Usaha Mikro Kecil dan Menengah.*

Kata Kunci: *Analisis Wacana, Standar Akuntansi Keuangan Entitas Mikro Kecil dan Menengah*

***PERAN PERENCANAAN KAS PADA PENYERAPAN ANGGARAN:
PENGUJIAN PERSEPSI***

Agus Bandiyono

Politeknik Keuangan Negara STAN
agus.bandiyono@gmail.com

Sekar Mayangsari

Universitas Trisakti

sekar_mayangsari@trisakti.ac.id

Pengaruh Desentralisasi Fiskal, Transparansi dan Kinerja Terhadap Akuntabilitas Laporan Keuangan dengan Sistem Pengendalian Internal sebagai Variabel Moderasi (Studi pada Pemerintah Kota Makassar)

Fadila Putri Ananda¹

Email: dhilapa@gmail.com

Dr. Saiful, SE., M.SA., Ak²

Email: saiful.cahayaislam@gmail.com

Nur Rahma Sari, SE., M.Acc., Ak³

Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Islam (FEBI) Universitas Islam Negeri (UIN)
Alauddin Makassar

Abstrak

Penelitian ini bertujuan untuk menguji pengaruh desentralisasi fiskal, transparansi dan kinerja terhadap akuntabilitas laporan keuangan dengan sistem pengendalian internal sebagai variabel moderasi. Penelitian ini dilakukan pada Pemerintah Kota Makassar. Penelitian ini menggunakan pendekatan deskriptif-kuantitatif. Teknik pengambilan sampel menggunakan metode *purposive sampling*, dengan jumlah responden dalam penelitian ini sebanyak 52. Analisis data menggunakan analisis regresi linear berganda dan analisis regresi moderasi atau *Moderated Regression Analysis* (MRA) dengan pendekatan analitik. Hasil penelitian analisis regresi linear berganda menunjukkan bahwa desentralisasi fiskal, transparansi dan kinerja terhadap akuntabilitas laporan keuangan. Analisis regresi moderasi menunjukkan bahwa sistem pengendalian internal mampu memoderasi desentralisasi fiskal dan kinerja terhadap akuntabilitas laporan keuangan, sedangkan sistem pengendalian internal tidak mampu memoderasi transparansi terhadap akuntabilitas laporan keuangan.

Kata Kunci: Desentralisasi Fiskal, Transparansi, Kinerja, Sistem Pengendalian Internal, Akuntabilitas Laporan Keuangan

**MEKANISME REVIEW ATAS BARANG MILIK NEGARA DI
LINGKUNGAN PERGURUAN TINGGI NEGERI
(STUDI KASUS PADA POLITEKNIK NEGERI MALANG)**

*Andriyani Dwi Saputri*¹,

*Dr. Ana Sopanah, SE., M.Si., Ak., CA., CMA*²,

*Dra. Endah Puspitosari, M.Si., Ak., CA.*³

Program Studi Akuntansi, Fakultas Ekonomi, Universitas Widyagama Malang

andriyani.saputri21@gmail.com

ABSTRACT

This Research are to know the The Mechanism Review at government property in Politeknik Negeri Malang. If the Mechanism are not available yet at Politeknik, the researcher will recommend this research result to be the standard to be used to review the Government property in Politeknik Negeri Malang.

Analytic Method that will be used are Analytic Descriptive Method. Researcher collected the data from observation, interview, literature review, and Internet Searching. Data Collecting ini this research are from Research location and reviewed it with literature.

The Result shown that Politeknik Negeri Malang don't have the mechanism or procedure review of government property. To get the good quality of financial report, the Accuracy of government Property reports are needed. And to get the Accuracy of government property reports, the review at government property are needed. So this research will recommend the government property review method including the Stock review method and assets review mechanism.

Keywords : Review Mechanism BMUN, SPI, Polinema

Faktor - Faktor yang Mempengaruhi Keterandalan dan Ketepatanwaktuan Pelaporan Keuangan Pemerintah Daerah

Jenis sesi paper: Full Paper

ene Avi Megasiwi

Fakultas Ekonomika dan Bisnis
Universitas Kristen Satya Wacana Salatiga

Priyo Hari Adi

Fakultas Ekonomika dan Bisnis
Universitas Kristen Satya Wacana Salatiga

priyo.adi@uksw.edu **abstrak:** Penelitian ini bertujuan untuk menguji: pengaruh kualitas sumber daya manusia terhadap keterandalan dan ketepatanwaktuan, pengaruh pemanfaatan teknologi informasi terhadap keterandalan dan ketepatanwaktuan, pengaruh sistem pengendalian internal terhadap keterandalan dan ketepatanwaktuan. Responden yang digunakan adalah seluruh pegawai OPD bagian akuntansi/keuangan di Pemerintah Kota Salatiga. Metode pengumpulan data dengan menggunakan kuesioner. Metode pengolahan data dengan menggunakan regresi linear berganda pada program SPSS.

Hasil penelitian yang diperoleh adalah kualitas sumber daya manusia berpengaruh positif terhadap ketepatanwaktuan, pemanfaatan teknologi informasi berpengaruh positif terhadap keterandalan dan ketepatanwaktuan, sistem pengendalian internal berpengaruh positif terhadap keterandalan dan ketepatanwaktuan. Sementara kualitas sumber daya manusia tidak berpengaruh positif terhadap keterandalan.

Kata kunci: kualitas SDM, pemanfaatan teknologi informasi, keterandalan, dan ketepatanwaktuan

**EFEKTIVITAS PENERAPAN *SISTEM E-VILLAGE BUDGETING* DALAM
MENINGKATKAN KINERJA PEMERINTAHAN DESA**

Jenis Sesi Paper: Full paper

Sri Hariyanik
STIESIA Surabaya

srihariyanik@gmail.com

Ikhsan Budi Riharjo, Dr., S.E., M.Si., Ak., CA
STIESIA Surabaya

ikhsanbudiriharjo@stiesia.ac.id

ABSTRAK

Penelitian ini bertujuan untuk mengetahui efektivitas penerapan sistem *E-Village Budgeting* dalam kinerja pemerintah desa. Kinerja pemerintah desa dapat diukur dengan indikator efisien, efektif, produktifitas, kualitas dan ketetapan waktu sedangkan dalam efektivitas dapat diukur dengan indikator tepat waktu, tepat sasaran dan kinerja perangkat desa.

Jenis penelitian ini adalah penelitian kualitatif. Teknik pengumpulan data dalam penelitian ini dengan menggunakan data primer yaitu melakukan wawancara kepada perangkat desa terkait penerapan sistem *E-Villing Budgeting* dan data sekunder yaitu meneliti dokumen-dokumen seperti Laporan pertanggungjawaban realisasi pelaksanaan APBDesa dan Anggaran pendapatan dan belanja desa.

Hasil penelitian menunjukkan bahwa dalam penerapan sistem *E-Villing Budgeting* dapat meningkatkan efektivitas pengelolaan keuangan desa dan mendorong peningkatan kinerja pemerintah desa.

Kata kunci: Efektivitas, Sistem *E-Village Budgeting*, Kinerja Pemerintah Desa

**PENGARUH FAKTOR KEPERILAKUAN ORGANISASI
TERHADAP KEGUNAAN SISTEM AKUNTANSI KEUANGAN
DAERAH**

Kerry Lanuru¹⁾, Siti Rofingatun²⁾, Andika Rante³⁾

Jurusan Akuntansi, Universitas Cenderawasih

Abstrak

Penelitian ini bertujuan untuk melihat faktor yang mempengaruhi faktor keperilakuan organisasi terhadap kegunaan sistem akuntansi keuangan daerah. Populasi penelitian ini adalah Kepala Bagian dan Staf-staf keuangan yang bekerja di Organisasi perangkat daerah Pemerintah Kota Jayapura. Hipotesis dalam penelitian ini diuji menggunakan SPSS 16.

Hasil penelitian menunjukkan bahwa, pelatihan berpengaruh negatif terhadap kegunaan sistem akuntansi keuangan daerah, kejelasan tujuan berpengaruh positif terhadap kegunaan sistem akuntansi keuangan daerah, dan dukungan atasan berpengaruh positif terhadap kegunaan sistem akuntansi keuangan daerah.

Kata kunci: Pelatihan , Kejelasan Tujuan dan Dukungan Atasan.

Analisis Faktor Penyebab Kredit Macet pada Usaha Ekonomi Desa Simpan Pinjam Di Kecamatan Rambah Samo Kabupaten Rokan Hulu

Jenis Sesi Paper: Full paper

Hari Ardiansyah

Afiliasi

haruardiansyah5@gmail.com

Nur Azlina

Afiliasi

nurazlina75@gmail.com

Desmiyawati

Afiliasi

desmiyawati@yahoo.co.id

Abstrak : *Permasalahan di bidang ekonomi dewasa ini menjadi semakin kompleks. Permasalahan yang tak kunjung usai yaitu mengenai masalah kemiskinan yang kian meningkat. Hal ini memaksa pemerintah melakukan suatu inovasi dalam bentuk program pemberdayaan desa, salah satunya Usaha Ekonomi Desa Simpan Pinjam(UED-SP). Namun dalam penyelenggaraan UED-SP ini terdapat permasalahan yang mengganggu kinerja UED-SP yaitu masalah kredit macet.*

Populasi dalam penelitian ini adalah seluruh nasabah yang mengalami kredit macet pada Usaha Ekonomi Desa Simpan Pinjam(UED-SP)di Kecamatan Rambah Samo Kabupaten Rokan Hulu. Sedangkan sampel dalam penelitian ini adalah sebanyak 100 orang nasabah kredit macet pada Usaha Ekonomi Desa Simpan Pinjam(UED-SP)di Kecamatan Rambah Samo Kabupaten Rokan Hulu.

Hasil pengujian hipotesis yaitu: pertama, karakter berpengaruh terhadap kredit macet. Kedua, kondisi ekonomi berpengaruh terhadap Kredit Macet. Ketiga, kapasitas berpengaruh terhadap kredit macet. Keempat, jaminan tidak berpengaruh terhadap kredit macet. Kelima, jangka waktu berpengaruh terhadap kredit macet.

Kata Kunci : *Kredit Macet, Karakter, Kondisi ekonomi , kapasitas*

Factor Analysis of Causes Non Performing Loans to Village's Save and Lend Economics Businesses (UED-SP) at Rambah Samo Sub-district, Rokan Hulu Regency

Abstract : *Problems in the economy today are becoming increasingly complex. The never-ending problem, which is about the problem of poverty, is increasing. This forces the government to carry out an innovation in the form of a village empowerment program, one of which is the Savings and Credit Village Economic Business (UED-SP). However, in the implementation of the UED-SP there were problems that disrupted the performance of UED-SP, namely the problem of non performing loan. The population in this study were all customers who experienced non performing loan at the Savings and Loan Village Economic Business (UED-SP) in Rambah Samo District, Rokan Hulu Regency. While the sample in this study was as many as 100 keredit customers jammed in the Savings and Loans Village Economic Business (UED-SP) in Rambah Samo District, Rokan Hulu Regency. The results of testing the hypothesis are: first, the character influences the non performing loan. Second, the economic conditions affect the non performing loan. Third, the capacity affects the non performing loan. Fourth, the guarantee does not affect non performing loan. Fifth, the time period affects the non performing loan.*

Keywords: *non performing loan, Character, Economic condition, capacity*

**MODEL KESIAPAN IMPLEMENTASI
SUSTAINABILITY REPORTING (SR) BERBASIS GRI G4
(Studi Komparasi UNNES (Universitas Konservasi) dan
UNDIP (Salah Satu Universitas Top 10 Versi Dikti 2019))**

Jenis Sesi Paper: Full paper

Maylia Pramono Sari
Universitas Negeri Semarang
Maylia_1010@yahoo.com

Surya Raharja
Universitas Diponegoro
Surya-raharja@undip.ac.id

Abstract: *The Evolution of Financial Reporting which is the demand of stakeholders at this time, namely changes from Financial Reporting (FR) to Sustainability Reporting (SR). Sustainability Reporting is one of the tools used to assess how effective the company's contribution to sustainability is. Financial Services Authority Regulation Number 51/PJOK.03/2017 concerning the Implementation of Sustainable Finance for Financial Service Institutions, Issuers and Public Companies. Even though there are no specific regulations for higher education institutions, universities basically have the same interests as business entities because the university also strives to remain known to the community. Related to this, this study aims to analyze the level of readiness of universities in Indonesia, especially Semarang State University (UNNES) as a conservation university & Diponegoro University (UNDIP) as one of best state universities in version of the Research and Technology Directorate of Higher Education in 2019 that carrying out sustainable reporting and the level of conformity of information disclosure with GRI G4 Global Reporting Initiatives indicators and campus sustainability assessment instruments. This study uses frameworks with 73 indicators consisting of GRI G4 reporting guidelines and campus sustainability assessment instruments (campus sustainability assessment tools). The data used in this study is secondary data in the form of all information available to the public on the website of universities in Indonesia. The object of the research is Semarang State University (UNNES) and Diponegoro University (UNDIP). The results show that Unnes as a conservation university has a better level of readiness because it has a 77% level of suitability for the indicator of the research instrument compared to Undip of 38%.*

Key Words: *Sustainability Reporting (SR), Global Reporting Initiatives (GRI), Semarang State University (UNNES), Diponegoro University (UNDIP)*

ANALISIS AKUNTABILITAS, KEPEMIMPINAN DAN KOMPETENSI TERHADAP KINERJA PEMERINTAH DESA DIMEDIASI MOTIVASI

Isma Arum Wardiana
Sekolah Tinggi Ilmu Ekonomi
Indonesia (STIESIA) Surabaya
Ismawardiana28@gmail.com

Suwardi Bambang Hermanto
Sekolah Tinggi Ilmu Ekonomi
Indonesia (STIESIA) Surabaya
sbhermanto@stiesia.ac.id

Abstract

This research aims to determine the effect of accountability, transformational leadership style, managerial competence and managerial work motivation on organizational performance; especially in the organizations of village government in Sidoarjo Regency. The research population is 1,610 village officials from 18 sub-districts in Sidoarjo Regency in which they were obtained by using the data collection method of simple random sampling. This research uses samples from 11 sub-districts which produce 111 respondents in 34 village areas in Sidoarjo Regency. In addition, this research uses primary data from questionnaires that were distributed and filled out directly by the respondents. The research respondents were village officials. The data that had been obtained were then analyzed using PLS (Partial Least Square) analysis technique through the SmartPLS Software Version 3.0. The findings showed that transformational leadership style has a positive effect on organizational performance and managerial work motivation. Furthermore, managerial competence has a positive effect on managerial work motivation. This research is related to practice in supporting village government to create good governance.

Keywords: *Accountability, Leadership Style, Performance.*

**PENGARUH KEPEMIMPINAN TRANSFORMASIONAL,
DAN BUDAYA ORGANISASI TERHADAP ANGGARAN PARTISIPATIF,
DAN IMPLIKASI PADA KINERJA INSTANSI PEMERINTAH.
(SURVEI PADA KABUPATEN SKPD / KOTA DI PROVINSI JAWA BARAT)**

Oleh:

Ferry Hendro Basuki
ferrybasuki2015@gmail.com
Dosen Tetap FEB Universitas Pattimura Ambon

Abstrak: Kinerja lembaga pemerintah adalah hasil dari proses panjang perencanaan, persetujuan, implementasi, pemantauan, pelaporan dan akuntabilitas untuk setiap aspek integritas, akuntabilitas dan transparansi dilakukan secara efektif, efisien dan ekonomis. Saat ini kinerja instansi pemerintah masih kurang baik. Kinerja lembaga pemerintah daerah yang menyebabkan tidak maksimalnya penganggaran partisipatif. Diperlukan kepemimpinan transformasional dan budaya organisasi yang dibangun dan dikembangkan untuk dapat mempertahankan proses pelaksanaan penganggaran partisipatif di pemerintah daerah.

Penelitian ini bertujuan untuk menguji dan menganalisis: (1) pengaruh kepemimpinan transformasional terhadap penganggaran partisipatif; (2) pengaruh budaya organisasi terhadap penganggaran partisipatif; (3) dampak penganggaran partisipatif terhadap kinerja lembaga pemerintah. Metode yang digunakan adalah metode deskriptif dengan menggunakan explanatory survey. Survei dilakukan di 27 kabupaten dan kota di Provinsi Jawa Barat sejak 8 Agustus 2015 hingga 23 Oktober 2015, mengumpulkan 142 SKPD. Pengujian data menggunakan Structural Equation Model (SEM) pendekatan untuk alat analisis Partial Least Square (PLS).

Studi ini menemukan bahwa: (1) kepemimpinan transformasional secara positif mempengaruhi penganggaran partisipatif; (2) Pengaruh negatif budaya organisasi terhadap penganggaran partisipatif; (3) penganggaran partisipatif memiliki pengaruh positif terhadap kinerja lembaga pemerintah.

Kata Kunci: Kepemimpinan Transformasional, Budaya Organisasi, Penganggaran Partisipatif dan Kinerja Instansi Pemerintah.

**PENGARUH PARTISIPASI ANGGARAN TERHADAP KINERJA
MANAJERIAL DENGAN MOTIVASI KERJA SEBAGAI
VARIABEL PEMODERASI**

Iswahyudi¹⁾, Bill J. C Pangayow²⁾, Anthonius H. C. Wijaya³⁾

Jurusan Akuntansi, Universitas Cenderawasih

Abstrak

Adapun tujuan dalam penelitian ini adalah : 1) Untuk menganalisis pengaruh partisipasi anggaran terhadap Kinerja Manajerial pada OPD di Kota Jayapura; dan 2) Untuk menganalisis pengaruh partisipasi anggaran terhadap kinerja manajerial OPD di Kota Jayapura dengan motivasi kerja sebagai variabel moderating. Populasi dalam penelitian ini adalah seluruh pegawai negeri yang ada dalam Satuan Organisasi Perangkat Daerah (OPD) pada pemerintah Kota Jayapura terdiri dari 33 OPD. Sampel pada penelitian ini berjumlah 99 orang. Metode statistik yang digunakan untuk menguji hipotesis adalah regresi sederhana dan analisis regresi bertingkat dengan pendekatan uji interaksi *Moderating Regresi Aanalysis* (MRA).

Berdasarkan hasil penelitian, diperoleh nilai t_{hitung} untuk variable partisipasi anggaran sebesar 2,597 dengan tingkat signifikansinya sebesar 0,012. Dengan tingkat signifikansi yang lebih kecil dari 0,05 maka H_1 dapat terdukung atau dengan kata lain partisipasi pemerintah berpengaruh terhadap kinerja manajerial. Hal ini membuktikan bahwa partisipasi anggaran memiliki pengaruh positif terhadap kinerja manajerial. Hasil analisis juga menunjukkan bahwa, tidak terdapat pengaruh antara variabel motivasi kerja dalam memoderasi partisipasi anggaran dengan kinerja manajerial yang ditunjukkan dengan nilai t hitung sebesar 0,030 dengan signifikansi sebesar 0,976 yang lebih besar dari $\alpha = 0,05$. Dengan demikian, hasil penelitian ini menyatakan bahwa peningkatan motivasi kerja tidak menyebabkan peningkatan terhadap kinerja manajerial yang berpartisipasi dalam anggaran.

Kata kunci: Partisipasi Anggaran, Kinerja Manajerial, dan Motivasi Kerja.

Penelitian 10 Tahun terakhir Akuntansi Publik dan Teorinya

Jenis Sesi Paper: Full paper

Faiz Zamzami*

*Mahasiswa S3 Akuntansi, Master dan Doktor
FEB UGM

faiz@ugm.ac.id

Abstract

Objectives - The purpose of this paper is to provide a structured overview of the literature on research on public accounting and the theories used. It is hoped that it can be used as a basis for future research and becomes a work request for more precise and focused research questions.

Design / calculation / contribution - Paper relating to public accounting with categories and analysis on indexed international research and in accordance with the dimensions of public sector accounting, public sector management accounting and public sector auditing.

Findings - articles published in 4 leading international journals not specific to discussing public accounting, special journals for presenting public accounting are not yet available. Of the four journals, there are not many articles in public reports. The theories that are successfully identified in this article are discussed. 11 Popular theories to do discuss how to apply to public accounting research.

Originality / value - this paper is a discussion of the literature that provides a renewal of research on research conducted on public accounting and the theories used. This will provide assistance to researchers for future research themes in the public sector at the international level and can be explored at the national level.

Keywords: Public Accounting, Literature Review, Theory.

**Pengaruh Motivasi Pelayanan Publik dan Pertukaran Atasan-Bawahan
Terhadap Niat Melakukan Pengungkapan Kecurangan:
Suatu Pendekatan Eksperimen**

Jenis Sesi Paper: Full paper

Asep Kurniawan
STIE Sutaatmadja
asep@stiesa.ac.id

Ertambang Nahartyo
Universitas Gadjah Mada
ertambang@ugm.ac.id

***Abstract :** This study aims to examine the effect of public service motivation and leader-member exchange on an employee's intention to whistleblow. The state civil apparatus has an important role in supervising from inside any fraud that occurs in public organizations. The prosocial theory states that people involved in public organizations must be able to prioritize public interests, one of which is disclosure of the fraud. In the other hand, whistleblowing activities are risky. Leader-Member Exchange Theory explains that a good boss-subordinate relationship (in-group) will provide subordinates a sense of security and comfort in carrying out their work obligations and responsibilities. Therefore, it is important to examine the influence between public service motivation and leader-member exchange on the employees whistleblowing intention. This research was conducted using a 2x2 experimental method between subjects. A total of 64 state civil servants were involved in research as voluntary participants. The results of this study indicate that there is a significant influence on the public service motivation and leader-member exchange to the intention of an employee to disclose fraud. However, there is no evidence of the interaction effect between public service motivation and the leader-member exchange on the employees whistleblowing intention.*

Keywords: civil servant, whistle blow, leader-member exchange, public service motivation

Faktor-Faktor Yang Mempengaruhi Senjangan Anggaran Pada Organisasi Perangkat Daerah Kabupaten Badung

Jenis Sesi Paper: Full paper

Ni Putu Achintya Wibawa Putri
achintyawibawaachintya@gmail.com

I G.A.M. Asri Dwija Putri
igamasri@yahoo.com

Ni Gusti Putu Wirawati
gpwirawati@gmail.com

Made Gede Wirakusuma
dekyokwira@gmail.com

Abstract: *Budget becomes an important component in assisting the organization's planning and control. The budget has direct impact on the behavior of the parties involved in budgeting, which raises anxiety and pressure because of the demands of ease in achieving the budget. Subordinates convey biased information that has an impact on the emergence of budgetary slack, so the factors that influence budgetary slack need to be considered. The aim of this research is to provide empirical evidence about the factors that influence budgetary slack in Badung District Device Organization. This research was conducted at 37 Badung District Device Organization. Sample selection was using purposive sampling with final sample 115 respondents. Based on the results of multiple linear regression analysis, it was found that the clarity of budget targets, information asymmetry, budget emphasis had a positive effect, personal character has a negative effect, and organizational culture has no effect on budgetary slack. The results of this research provide information for the parties involved in preparing the budget when making decisions, determining policies in the future, while minimizing the occurrence of budgetary slack, improving organizational performance, and creating good governance.*

Keywords: *budget, budgetary slack, local device organization*

Abstrak: Anggaran menjadi komponen penting dalam membantu perencanaan dan pengendalian organisasi. Anggaran berdampak langsung pada perilaku pihak-pihak yang terlibat dalam penyusunan anggaran yakni menimbulkan rasa cemas dan tertekan karena tuntutan kemudahan dalam capaian anggaran. Bawahan menyampaikan informasi yang bias yang berdampak pada timbulnya senjangan anggaran sehingga faktor-faktor yang mempengaruhi senjangan anggaran perlu diperhatikan. Penelitian ini bertujuan untuk memberikan bukti empiris mengenai faktor-faktor yang mempengaruhi senjangan anggaran pada Organisasi Perangkat Daerah Kabupaten Badung. Populasi dalam penelitian ini adalah 37 Organisasi Perangkat Daerah Kabupaten Badung. Sampel yang digunakan sebanyak 115 responden, dengan metode *purposive sampling*. Berdasarkan hasil analisis regresi linier berganda, ditemukan bahwa kejelasan sasaran anggaran, asimetri informasi, *budget emphasis* berpengaruh positif terhadap senjangan anggaran. Karakter personal berpengaruh negatif terhadap senjangan anggaran. Budaya organisasi tidak berpengaruh terhadap senjangan anggaran. Hasil penelitian ini memberikan informasi bagi pihak yang terkait dalam penyusunan anggaran saat pengambilan keputusan, penentuan kebijakan di masa akan datang, sekaligus meminimalisasi terjadinya senjangan anggaran, meningkatkan kinerja organisasi, serta menciptakan pemerintahan yang *good governance*.

Kata Kunci : anggaran, senjangan anggaran, organisasi perangkat daerah

PERTANGGUNGJAWABAN DANA BANTUAN KEUANGAN PARTAI POLITIK DI SURAKARTA

Jenis Sesi Paper: Full paper

Titik Setyaningsih

Universitas Sebelas Maret Surakarta

titiksetya@staff.uns.ac.id

Andi Asrihapsari

Universitas Sebelas Maret Surakarta

andi_asri0000@yahoo.com

Doddy Setiawan

Universitas Sebelas Maret Surakarta

doddy.setiawan@staff.uns.ac.id

Abstract

Political parties need funds for training, education and party operations. This study examine whether the financial accountability of political parties in Surakarta is transparent and accountable.

Qualitative method is choosen by using focus group discussion. The results will be compared with theory, document and regulation.

The result shows that political parties use a simple bookkeeping and there are some audit findings from BPK. The report of political party financial assistance is not audited by external auditor. They have a website but they do not want to share this report to public.

The limitation of this study is data collection from one local government. However, this study raises one interesting result that political parties need the role of accountant to make their reports more accountable.

Key words: Political Party financial assistance, transparency, accountability, qualitative

ANALISIS FAKTOR PENCEGAHAN KECURANGAN DALAM PENGELOLAAN DANA DESA

(Studi Empiris Pada Pemerintahan Desa Kecamatan Teluk Naga, Kabupaten Tangerang Provinsi Banten)

(Full Paper)

¹Melan Sinaga

Roza Fitriawati²

Universitas Budi Luhur

Universitas Budi Luhur

melan.sinaga@budiluhur.ac.id

rozafitriawati@gmail.com

Abstract : *This study aims to obtain empirical evidence regarding fraud prevention factors in the management of village funds, with variables apparatus competency, presentation of financial statements and individual morality as a moderating variable. This research was conducted using a survey system with distributing questionnaires to the villages office. The population used in this study were all village officials in Teluknaga District, Tangerang Regency. The sample used in this study is 83 respondents after going through distributing questionnaires to 13 Village Offices at Teluknaga District with the sampling technique using is nonprobability sampling method. The research method in this research is using multiple linear regression. The result shows (1) the apparatus competency does not affect the prevention of fraud in the management of village funds, (2) the presentation of financial statements has an significant effect on fraud prevention in village fund management, (3) individual morality does not affect to apparatus competency on prevention of fraud in management of village funds, but (4) individual morality can support the presentation of financial statements in the prevention of fraud management of village funds.*

Keywords : *apparatus competency, presentation of financial statements, prevention of fraud, village funds*

Abstrak : *Penelitian ini bertujuan untuk memperoleh bukti empiris mengenai faktor pencegahan kecurangan dalam pengelolaan dana desa, dimana variabel yang digunakan adalah kompetensi aparatur, penyajian laporan keuangan terhadap pencegahan kecurangan dalam pengelolaan dana desa dengan moralitas individu sebagai pemoderasi. Penelitian ini dilakukan dengan menggunakan sistem survei melalui penyebaran kuesioner. Populasi yang digunakan dalam penelitian ini adalah seluruh perangkat desa di Kecamatan Teluknaga, Kabupaten Tangerang. Sampel penelitian sebanyak 83 responden pada 13 desa di Kecamatan Teluknaga dengan teknik pengambilan sampel menggunakan metode nonprobability sampling. Analisis data dilakukan dengan menggunakan model regresi berganda. Hasil dari penelitian ini membuktikan bahwa (1) kompetensi aparatur tidak berpengaruh terhadap pencegahan kecurangan dalam pengelolaan dana desa, (2) penyajian laporan keuangan berpengaruh dan signifikan terhadap pencegahan kecurangan dalam pengelolaan dana desa, (3) moralitas individu tidak dapat memperkuat pengaruh kompetensi aparatur terhadap pencegahan kecurangan dalam pengelolaan dana desa, (4) moralitas individu dapat meperkuat penyajian laporan keuangan dalam pencegahan kecurangan pengelolaan dana desa.*

Kata Kunci : *kompetensi Aparatur, penyajian laporan keuangan, pencegahan kecurangan, dana desa*

Konstruksi Sosial Manajemen Risiko Penganggaran Pemerintah Daerah
Full Paper

ROBINSON

Universitas Bengkulu
Robin76kph@gmail.com

Abstract: *Implementation of risk management at the local government level, especially in the budgeting process, has not been a serious concern and has not been managed in a structured manner, so that accountability for risk is low. Most previous research on risk management is a concept that is applied to private sector organizations such as banking and capital markets. Several other studies on risk management in the public sector show that the application of these concepts is very important. Almost all of those studies use a positivist paradigm, so there are still few risk management studies that are discussed and analyzed with other paradigms such as interpretive or critical. The purpose of this study is to uncover in full and in-depth the practice of risk management in budgeting in accordance with the socio-political and cultural context in regional government. Using a qualitative approach with interpretive phenomenology, this study analyzes data from in-depth interviews with interpretive phenomenological analysis (IPA) methods. The data analysis in this study produced three main themes which were the social constructs of budget risk management, namely awareness of potential risks in budgeting; commitment to rules/standards in budgeting; and leadership and culture. Awareness of potential risks in budgeting is the foundation of commitment with rules/standards in budgeting. This means that the commitment of the parties involved in budgeting to rules/standards is largely determined by an awareness of potential risks. Realizing the potential risks in budgeting such as political risk and financial risk will encourage these parties to implement budgeting rules/standards. This is done to anticipate the negative impacts of these risks. While leadership and culture act as a roof that overshadows the implementation of commitments to rules/standards in budgeting. Thus, leadership and culture play a role in guaranteeing and encouraging all parties involved in the budgeting process, to submit and obey the laws and regulations related to budgeting.*

Keywords: *social construction, risk management, budgeting, local government*

**PENENTUAN PRIORITAS *GOOD UNIVERSITY GOVERNANCE* (GUG)
DENGAN METODE *ANALYTICAL HIERARCHY PROCESS*
(Studi Kasus Pada Satuan Pengawas Intern Perguruan Tinggi)**

Rudiawie Larasati ¹⁾, Meinarni Asnawi ²⁾, Yundy Hafizrianda³⁾

Program Magister Akuntansi, Universitas Cenderawasih

Email: ademaularasati@yahoo.co.id

Abstract

Management of Higher Education leads to private sector governance known as Good University Governance. The GUG concept arose due to various problems in managing higher education. From administrative issues to corruption. Good University Governance in this study consisted of 5 principles, namely Transparency, Accountability, Independence, Responsibility, and Justice.

The purpose of this study is to determine the priority aspects or principles of managing universities. Respondents in this study were members of the College Internal Supervisory Unit consisting of 11 people, with the determination of the sample using a purposive sampling technique and based on expertise and expertise about the management of higher education. This research uses Expert Choice Analysis Tools for the Analytical Hierarchy Process method.

The results of this study indicate that the first priority in managing higher education (GUG) is the Independence Principle with the highest priority score of 0.227, the second is the Transparency Principle with a score of 0.209, the third Accountability Principle with a score of 0.206, the fourth principle of Justice with a score 0.201 and the last is the responsibility principle with a score of 0.157.

Keywords: Principles of Good University Governance and Analytic Hierarchy Process

**INTERAKSI ASISTENSI KEUANGAN DAN KOMPETENSI, REVIU LAPORAN
KEUANGAN PADA PELAPORAN KEUANGAN PEMERINTAH DAERAH :**

Analisis peran ModMed dalam perspektif Teori Institusional

Pilipus Ramandei⁸

Fakultas Ekonomi, Program Studi Akuntansi, Universitas Ottow Geissler Papua

Email: philramandey@gmail.com

Abstract

Laporan keuangan pemerintah daerah yang baik adalah laporan keuangan yang memenuhi karakteristik kualitatif laporan keuangan, yaitu relevan, andal, dapat dibandingkan serta dapat dipahami. Namun demikian, fenomena menunjukkan masih terdapat kelemahan pelaporan keuangan pada beberapa pemerintah daerah di Indonesia khususnya pada pemerintah Kabupaten dan Kota di Provinsi Papua dan Papua Barat berdasarkan temuan Badan Pemeriksa Keuangan (IHPS II BPK, 2017).

Tujuan penelitian ini untuk menganalisis dan menemukan bukti empiris peran moderasi asistensi keuangan dan mediasi reviu laporan keuangan pada pengaruh kompetensi aparat terhadap kualitas laporan keuangan pemerintah. Penjelasan hubungan antar variabel menggunakan perspektif Teori Institusional. Survei dilakukan Tahun 2018 pada 42 Pemerintah Kabupaten / Kota di Papua dan Papua Barat. Metode analisis data menggunakan SEM-PLS dengan Software statistik WarpPLS 6.0.

Hasil penelitian menemukan bahwa kompetensi aparat tidak berpengaruh positif terhadap terhadap kualitas laporan keuangan. Asistensi keuangan terbukti dapat memoderasi pengaruh positif kompetensi aparat terhadap kualitas laporan keuangan pemerintah daerah; serta Reviu laporan keuangan dapat memediasi hubungan kompetensi aparat dan kualitas laporan keuangan. Dengan demikian, upaya mengatasi penyajian laporan keuangan yang berkualitas memerlukan aparat yang kompeten melalui adanya kebijakan asistensi keuangan dan intensitas reviu laporan dalam tahapan pelaporan keuangan.

Keterbatasan penelitian metode pengumpulan data menggunakan kuesioner dan sangat memungkinkan terjadinya bias. Oleh karena itu, upaya mencapai hasil yang lebih baik perlu disertai metode wawancara agar memperoleh informasi tambahan sebagai pembanding jawaban responden.

Kata Kunci : Kompetensi, Asistensi Keuangan, Reviu, Kualitas Laporan Keuangan

⁸ Dosen Dpk pada Program Studi Akuntansi, Fakultas Ekonomi, Universitas Ottow Geissler Papua.

Email: philramandey@gmail.com

Determinan Keterlambatan Pengesahan APBD Pemerintah Daerah di Indonesia

Poster paper

Ardian Widiarto

STIE Bank BPD Jateng
ard.widiarto@gmail.com

Rizka Furqorina

Universitas Negeri Malang
furqorina@gmail.com

Abstract: *APBD is useful as authorization, planning, monitoring, allocation, distribution, and financial stabilization of local government finances. Timeliness in enacting the budget is very important because it can influence the course of local government for the coming year. However, until 2012 there are still many local governments in the late passage of the budget. In 2012 there were 243 (49%) experienced the city district government and the delayed endorsement budget. The annual budget is the financial plan of the local government are discussed and agreed upon by the local government and parliament. Departing from this definition, the characteristics of the legislative and executive characteristics play an important role in the delay in the ratification of the budget in Indonesia. This study used a sample of 186 local government consists of 154 counties and 32 cities in Indonesia in 2012 with purposive sampling. The dependent variable in this study is the delay in the ratification of the budget. Independent variables are characteristics of the legislative represented by the size of Parliament, Parliament's leadership structure, and parliament's composition while the Executive characteristics represented by the head of local government's tenure, head local government's education, and head of local government's age. The study also uses control variables consisting of the type of local government, local government geography, size of local government, and local elections. These results prove that the independent variables size of parliament, parliament's composition, head of local government's tenure, and head of local government's education influence the ratification delay budget while parliament leadership structure and head local government's age did not affect the ratification delay budget.*

Keywords: *APBD, legislative characteristics, executive characteristics, the local governments delay budget*

Public Private Partnership
Sebagai Alternatif Peningkatan Pendapatan Wisata

Full Paper

Siti Arifah

Universitas Tidar

sitiarifah@untidar.ac.id

Agung Nur Probohudono

Universitas Sebelas Maret

mustdownnow@gmail.com

Djuminah

Universitas Sebelas Maret

djuminah80@gmail.com

Abstrak: *The development of the tourism sector is a need for the government at the central, regional, and village levels to serve the needs of the community and increase regional income in order to support regional autonomy. This study aims to see how the tourism sector is utilized in Magelang Regency, and how the model of regional government cooperation in developing tourist destinations with PPP schemes. This research uses qualitative interactive with case studies. Data are obtained by semi-structured interviews, observation, and documentation. The results of this study illustrate the development of tourism in Magelang Regency with the advantages and the disadvantages. There are 3 types of the PPP scheme model that can be applied in the tourism development in Magelang Regency: Management Contracts, Concession Contracts, and Service Contracts, depend on the development needs of each destination as well as the feasibility analysis that was carried out. Furthermore, the Government of Magelang Regency must establish regulations in the implementation of PPP cooperation so that it can provide benefits for all people, including increasing regional income.*

Keywords: PPP, tourism, revenue

Dapatkah E-procurement dan Pengendalian Internal Mencegah Fraud?

Nadirsyah¹, Mirna Indriani², Jalaluddin³ dan Iffah Khairunnah⁴

^{1,2,3,4} Fakultas Ekonomi dan Bisnis Universitas Syiah Kuala

Abstract

This research aims to determine the effect of implementation of e-procurement and internal control on the prevention of fraud in procurement of goods and services in Aceh Province. Operational variable used is the independent variable implementation of e-procurement and internal control. The dependent variable is the prevention of procurement fraud. The number of the population in this research are all SKPD/A in Aceh Province or around 1,056 SKPD/A. The sampling technique used is with random sampling. The data used in this research is field data obtained from first hand to obtain problems or problems research, with respondents are employees/officials involved in the procurement of goods / services in the institutions where they work and questionnaires distributed as many as 150 questionnaires. Testing the hypothesis in research approaches done by Structural Equation Model (SEM) based Partial Least Square (PLS) use WarpPLS 6.0 software. The results of this research indicate that e-procurement and internal control partially positive effect on the prevention of fraud in government agencies in the Aceh province. The results of the interviews conducted indicate that e-procurement cannot eliminate corruption at all

Keywords: *e-procurement, internal control, fraud prevention*

Abstrak

Penelitian ini bertujuan untuk menentukan pengaruh penerapan e-procurement dan pengendalian internal terhadap pencegahan kecurangan di bidang pengadaan barang dan jasa di Provinsi Aceh. Operasional variabel yang digunakan adalah penerapan e-procurement dan pengendalian internal sebagai variabel independen. Variabel dependen adalah pencegahan kecurangan pengadaan. Jumlah populasi dalam penelitian ini adalah semua SKPD/A di Provinsi Aceh atau sekitar 1.056 SKPD/A. Teknik sampling yang digunakan adalah dengan sampling acak. Data yang digunakan dalam penelitian ini adalah data lapangan yang diperoleh dari tangan pertama untuk mendapatkan masalah atau masalah penelitian, dengan responden karyawan pejabat terlibat dalam pengadaan barang / jasa di lembaga tempat mereka bekerja dan kuesioner didistribusikan sebanyak 150 kuesioner. Pengujian hipotesis yang digunakan dalam penelitian ini menggunakan Model persamaan struktural (SEM) berbasis Partial Least Square (PLS) dengan menggunakan perangkat lunak WarpPLS 6.0. Hasil penelitian ini menunjukkan bahwa e-procurement dan pengendalian internal secara parsial berpengaruh positif terhadap pencegahan kecurangan di instansi pemerintah di Provinsi Aceh. Hasil wawancara yang dilakukan menunjukkan bahwa e-procurement tidak bisa menghilangkan korupsi secara menyeluruh.

Kata Kunci: *e-procurement, pengendalian internal, pencegahan kecurangan*

Apakah Persepsi Dukungan Organisasi Memberi Efek Moderasi terhadap Intensi Whistleblowing?

Mirna Indriani¹, Nadirsyah², Aida Yulia³, Dinaroe⁴

^{1, 2, 3, 4}Fakultas Ekonomi dan Bisnis Unsyiah

Abstract

This study provides empirical evidence based on the results of an online survey of 150 employees working on environmental governance in Aceh province. The specific objective to be achieved in this study is to investigate whether the variable perception of organizational support would moderate employees to increase the desire to be whistleblowing against fraud that occurs in the workplace. Hypothesis testing is done using the Partial Least Square structural equation model (PLS_SEM). The results showed that whistleblowing intentions against fraud were negatively influenced by personal costs, but the intention of whistleblowing against fraud could not be influenced by organizational commitment. The results of this study also prove that perceptions of organizational support can influence the relationship between organizational commitment and whistleblowing intention to fraud. However, this study cannot prove that perceptions of organizational support can influence the relationship between personal costs and the intention of whistleblowing against fraud. This study provides evidence that the perception of organizational support is a mechanism that can control an individual's behavior.,

Keywords: *personal cost, organizational commitment, perception of organizational support, whistleblowing intentions*

Abstrak

Penelitian ini memberikan bukti empiris berdasarkan hasil survey yang dilakukan secara-online terhadap 150 karyawan yang bekerja pada lingkungan pemerintahan di daerah Provinsi Aceh. Tujuan khusus yang ingin dicapai dalam penelitian ini adalah untuk melakukan investigasi apakah variabel persepsi dukungan organisasi dapat memoderasi karyawan untuk meningkatkan keinginan menjadi whistleblowing terhadap kecurangan yang terjadi dilingkungan tempat bekerja. Pengujian hipotesis dilakukan dengan menggunakan Partial Least Square structural equation model (PLS_SEM). Hasil penelitian menunjukkan bahwa intensi whistleblowing terhadap kecurangan dipengaruhi secara negatif oleh personal cost, tetapi intensi whistleblowing terhadap kecurangan tidak dapat dipengaruhi oleh komitmen organisasi. Hasil penelitian ini juga membuktikan bahwa persepsi dukungan organisasi dapat mempengaruhi hubungan antara komitmen organisasi dan intensi whistleblowing terhadap kecurangan. Tetapi, penelitian ini tidak dapat membuktikan bahwa persepsi dukungan organisasi dapat mempengaruhi hubungan antara personal cost dan intensi whistleblowing terhadap kecurangan. Penelitian ini memberikan bukti bahwa persepsi dukungan organisasi merupakan mekanisme yang dapat mengendalikan perilaku seseorang untuk bertindak.

Kata Kunci: *personal costs, komitmen organisasi, persepsi dukungan organisasi intensi whistleblowing*

**Pengaruh Independensi dan Etika Auditor Pada Skeptisisme Profesional Auditor Serta Implikasinya Pada Kualitas Audit.
(Studi Pada Kantor Inspektorat Pemerintah Daerah Provinsi Papua)**

Jenis Sesi Paper; Full Paper

Yohanes Cores Seralurin
Universitas Cenderawasih
joecores@yahoo.co.id

Cuthberth Kora
Universitas Yapis Papua
cuthbertkora29@gmail.com

Abstract

The purpose of this research is to analyze the effect of auditor independence and ethics on audit quality through professional skepticism. Respondents in this study were all auditors working in the office of the Inspectorate of the Regional Government of Papua Province. This research was conducted using a quantitative approach. Sampling is done by purposive sampling method, which is the selection of samples based on certain criteria. Data analysis techniques in this study used path analysis (path analysis) with the help of SPSS 21 application. The results of the study show that auditor independence directly affects professional skepticism. auditor independence has a positive and significant effect on audit quality. auditor ethics has a positive and significant effect on professional skepticism. auditor ethics does not have a positive and not significant effect on audit quality. Professional skepticism have a positive but not significant effect on audit quality. Professional skepticism are not able to mediate the influence of independence and ethics on audit quality.

Keywords: Independence, Ethics, Professional Skepticism, Audit

.Pengaruh Akuntabilitas, Transparansi dan Pengawasan Terhadap Kinerja Anggaran dengan Konsep Value for Money

Yasmin Al-Hakim¹; Harnovinsah²

Fakultas Ekonomi dan Bisnis, Universitas Mercu Buana, Jalan Meruya Selatan No. 1, Kembangan, Jakarta Barat, Indonesia

E-mail: ¹yaxxha@gmail.com; ²harnovinsah@mercubuana.ac.id

Abstract: *The concept of Value for Money defines the right things in the right way to achieve the greatest impact of government policies. This research aims at examining the effect of accountability, transparency, and supervision on the performance of budgeting of the Value For Money concept. Research conducted on 43 local work units in DKI Jakarta Province. By using census method, the sample of the research consists of 86 government officials. This research uses SEM analysis to test the hypothesis. The result of this research proven that accountability and supervision has significantly effect on the performance of budgeting of the Value for Money concept, while transparency showed no effect on effectiveness on the performance of budgeting of the Value for Money concept.*

Keywords: accountability, transparency, supervision, Value for Money

Abstrak: *Penelitian ini bertujuan untuk menguji pengaruh akuntabilitas, transparansi dan pengawasan terhadap kinerja anggaran dengan konsep Value for Money. Penelitian ini dilakukan di 43 SKPD Provinsi DKI Jakarta. Dengan menggunakan metode sensus, jumlah responden penelitian ini adalah 86 aparat pemerintah. Pengujian statistik untuk menguji hipotesis menggunakan alat uji Structural Equation Modelling (SEM). Hasil penelitian ini menunjukkan bahwa akuntabilitas dan pengawasan berpengaruh positif dan signifikan terhadap kinerja anggaran dengan konsep Value for Money. Sementara itu, transparansi berpengaruh positif, namun tidak signifikan, terhadap kinerja anggaran dengan konsep Value for Money.*

Kata Kunci: akuntabilitas, transparansi, pengawasan, dan Value for Money.

PENGARUH KOMITMEN ORGANISASI, BUDAYA ORGANISASI, GAYA KEPEMIMPINAN DAN KOMPETENSI SDM TERHADAP KINERJA PEMERINTAH DESA: GOOD GOVERNANCE SEBAGAI PEMEDIASI

Jenis Sesi Paper: Full Paper

Nurhazizal. M.
Universitas Riau
nurhazizal@yahoo.com

Yessi Muthia Basri
Universitas Riau
i.yesimutia@yahoo.com

Azwir Nasir
Universitas Riau

Abstrak: Tujuan dari penelitian ini untuk menguji pengaruh langsung dan tidak langsung variable independen komitmen organisasi, budaya organisasi, gaya kepemimpinan dan kompetensi SDM, variable dependen yaitu kinerja pemerintah desa dengan mediasi good governance. Penelitian ini merupakan penelitian kuantitatif dengan menggunakan data yang digunakan dalam penelitian ini adalah data primer yang berasal dari penyebaran kuesioner kepada Kepala Desa Sekretaris Desa, Bendahara, Staf Keuangan dan Staf Pelayanan Desa di Kabupaten Bengkalis. Pengolahan data menggunakan metode statistik Partial Least Square Structural Equation Modeling (PLS-SEM) dengan bantuan Software WarpPls5.0. Dalam analisis data menggunakan WarpPls yang akan dilakukan adalah Uji Model Pengukuran (outer model), dan Evaluasi Model Struktural (inner model). Hasil penelitian mengungkapkan bahwa komitmen organisasi dan budaya organisasi tidak berpengaruh terhadap kinerja pemerintah desa, dan good governance tidak memediasi. Gaya kepemimpinan dan kompetensi SDM berpengaruh terhadap kinerja pemerintah desa, serta good governance memediasi gaya kepemimpinan dan kompetensi SDM terhadap kinerja pemerintah desa. Berdasarkan hasil penelitian, maka variabel kompetensi SDM di masing-masing desa dilingkungan Pemerintah Kabupaten Bengkalis memiliki pengaruh dalam menentukan keberhasilan pelayanan publik. Dengan demikian, dalam penempatan pegawai hendaknya menyesuaikan dengan kompetensi yang dimiliki. Kebutuhan organisasi, juga perlu disesuaikan, pelatihan dan Bimtek yang berkelanjutan sehingga pemahaman terhadap peraturan dalam kinerja lebih optimal, dan dapat meningkatkan kualitas pelayanan publik.

Kata Kunci: Komitmen, Budaya, Kepemimpinan, Kinerja.

AKUNTABILITAS PENGELOLAAN DANA DESA

Rio Dwi Susanto

riodwiies@gmail.com

Universitas Mercu Buana

Harnovinsah Harnovinsah

harnovinsah@mercubuana.ac.id

Universitas Mercu Buana

Jakarta, Indonesia

ABSTRACT: *This research aims to assess the influence of competence of village apparatus, the the internal control system application its impact on effectiveness the use of the village fund allocation and the impact on regional financial management accountability. This research is quantitative research with the causal approach. This study uses primary data and methods of analysis is Structural Equation Modeling (SEM). The research results prove the hypothesis that competence and the application of the system of village apparatus internal control effect on the effectiveness of the use of funds allocation and prove the hypothesis that the effectiveness of the use of allocated funds village influence on regional financial management accountability. This research has not been able to prove the hypothesis that competence and the application of the system of village apparatus internal control effect on regional financial management accountability in the governance of the village in the Tangerang Regency.*

Keywords : *Accountability Of Regional Financial Management, Effectiveness The Use Of The Village Funds Allocation, Competence Of Village Apparatus, Internal Control System Application.*

ABSTRAK: Penelitian ini bertujuan untuk mengkaji pengaruh kompetensi aparatur desa, penerapan sistem pengendalian internal, terhadap efektivitas penggunaan alokasi dana desa dan dampaknya terhadap akuntabilitas pengelolaan keuangan daerah. Penelitian ini merupakan penelitian kuantitatif dengan pendekatan kausal. Penelitian ini menggunakan data primer dan metode analisis structural equation modeling (SEM). Hasil penelitian membuktikan hipotesis bahwa kompetensi aparatur desa dan penerapan sistem pengendalian internal berpengaruh terhadap efektivitas penggunaan alokasi dana desa dan membuktikan hipotesis bahwa efektivitas penggunaan alokasi dana desa berpengaruh terhadap akuntabilitas pengelolaan keuangan daerah. Penelitian ini belum mampu membuktikan hipotesis bahwa kompetensi aparatur desa dan penerapan sistem pengendalian internal berpengaruh terhadap akuntabilitas pengelolaan keuangan daerah pada pemerintahan desa di Wilayah Kabupaten Tangerang.

Kata Kunci : Akuntabilitas Pengelolaan keuangan Daerah, Efektivitas Penggunaan Alokasi Dana Desa, Kompetensi Aparatur Desa, Penerapan sistem Pengendalian Internal.

DETEKSI *FINANCIAL STATEMENT FRAUD* DENGAN ANALISIS *FRAUD TRIANGLE*

Intan Vidhinillah,* Asrori, Muhammad Ihlashul'Amal
Jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Semarang
Gedung L2 Lt.2, Kampus Sekaran, Gunungpati, Semarang, Indonesia, 50229

***e-mail:** intanvidhi99@yahoo.com / 083838341474, 08156568107
ihlashul@gmail.com / 081230953712

Abstract

This study aims to detect financial statement fraud by fraud triangle analysis that is financial stability, financial target, ineffective monitoring and rationalization. According to Cressey's (1953) theory, fraud triangle is commonly used to identify and assess fraud risks consisting of three components: pressure, opportunity, and rationalization. The independent variables in this research are financial stability, financial target, ineffective monitoring, and rationalization. Meanwhile, the dependent variable is financial statement fraud. Moreover, financial statement fraud detection is measured by Beneish M Score model. The population in this study is manufacturing company listed in Indonesia Stock Exchange (BEI) during the period of 2013-2015. Furthermore, purposive sampling method is employed to obtain the final sample, which amounted to 55 companies. In addition, the data is analyzed by descriptive statistical analysis and logistic regression analysis. Results show that ineffective monitoring and rationalization have significant and positive impact on financial statement fraud, however financial stability and financial targets have no significant effect on financial statement fraud.

Keywords: *Financial Statement Fraud, Fraud Triangle, Opportunity, Pressure, Rationalization*

Abstrak

Penelitian ini bertujuan untuk mendeteksi financial statement fraud dengan analisis fraud triangle yaitu financial stability, financial target, ineffective monitoring dan rationalization. Menurut teori Cressey (1953), fraud triangle biasanya digunakan untuk mengidentifikasi dan menilai risiko kecurangan yang terdiri dari tiga komponen, yaitu: tekanan, peluang, dan rasionalisasi. Variabel independen yang digunakan dalam penelitian ini adalah financial stability, financial target, ineffective monitoring, dan rationalization dengan menggunakan variabel dependen financial statement fraud. Pendeteksian financial statement fraud dalam penelitian ini menggunakan model Beneish M Score. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2013-2015. Pengambilan sampel dengan metode purposive sampling, dihasilkan sampel sebanyak 55 perusahaan. Metode analisis data menggunakan analisis statistik deskriptif dan analisis regresi logistik. Hasil penelitian ini menunjukkan bahwa variabel ineffective monitoring dan rationalization berpengaruh positif signifikan terhadap financial statement fraud, sedangkan variabel financial stability dan financial target tidak berpengaruh signifikan terhadap financial statement fraud.

Kata Kunci: *Financial Statement Fraud, Fraud Triangle, Opportunity, Pressure, Rationalization*

AKUNTABILITS PENGELOLAAN ALOKASI DANA DESA (ADD)

Full paper

Frenggo Adityama
Universitas Gadjah Mada
frenggoadityama1@gmail.com

Arief Surya Irawan
Universitas Gadjah Mada
arief.surya@ugm.ac.id

Abstrak: Penelitian ini bertujuan untuk mengidentifikasi tingkat akuntabilitas pengelolaan ADD di Desa Sinduadi dan Desa Tlogoadi serta mengidentifikasi apa saja faktor yang memengaruhi pengelolaan ADD di Desa Sinduadi dan Desa Tlogoadi. Penelitian ini dilakukan karena terdapat indikasi permasalahan dalam pengelolaan Dana Desa dan ADD di Kabupaten Sleman.

Guna mencapai tujuan penelitian, peneliti mendesain penelitian menggunakan pendekatan penelitian kualitatif deskriptif. Teknik analisis data mengacu pada teknik analisis Miles, Hubberman, dan Saldana (2013) dan pengumpulan data dilakukan dengan cara wawancara, dokumentasi, serta observasi langsung. Hasil penelitian ini menunjukkan bahwa akuntabilitas pengelolaan ADD di Desa Sinduadi dan Desa Tlogoadi yakni dengan menerapkan prinsip akuntabel, transparansi, dan partisipasi sudah sangat baik dari proses perencanaan, pelaksanaan, penatausahaan, pertanggungjawaban, dan pengawasan. Hambatan yang muncul dalam pengelolaan ADD antara lain kelengkapan administrasi pelaporan, kurangnya kualitas dan kuantitas SDM, sistem teknologi informasi, dan faktor eksternal lainnya. Selain itu, peneliti juga menemukan gejala isomorfisma koersif dan normatif, serta terdapat asimetri informasi yang terjadi antara pemerintah daerah dan pemerintah desa dalam pengelolaan ADD.

Kata Kunci: Alokasi Dana Desa, Akuntabilitas, Tata Kelola Keuangan Desa

Abstract: This research is aimed to identify accountability level in the management of village fund allocation of Sinduadi and Tlogoadi villages, and also to identify factors that affect the management of village fund allocation in Sinduadi and Tlogoadi. This research attempts to solve problems in managing village fund and village fund allocation in Sleman district.

To achieve research objective, this research was designed by using descriptive qualitative research. The method of the data analysis uses primary and secondary data from interviews, documentations, and direct observation (Miles, Hubberman, and Saldana, 2013). The results of this research show that accountability in the management of village fund allocation of Sinduadi and Tlogoadi villages is "Very Good". This level valuation has been assessed from planning activity, implementation, administration, responsibility, and monitoring. The obstacles of management of village fund allocation are completeness of reporting administration, lack of quantity and quality of human resource, information technology system, and other external factors. Furthermore, isomorphism coercive and normative mechanism have been found, and there is an asymmetric information between local government and village government in management of village fund allocation.

Keywords: Village Fund Allocation, Accountability, Village Financial Governance

**DETERMINAN KECENDERUNGAN KECURANGAN PENGELOLAAN KEUANGAN
DESA DENGAN MORALITAS INDIVIDU SEBAGAI VARIABEL MODERASI**

Tutut Apriliana

Departemen Akuntansi, Universitas Airlangga, Surabaya, Indonesia
tutut.apriliana-2014@feb.unair.ac.id, +6285730571285

Zaenal Fanani

Departemen Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Airlangga, Surabaya
Email: fanani@feb.unair.ac.id

ABSTRACT

This Research is a causal explanatory Research that aims to examine and analyze the influence of compensation suitability, functional oversight, and internal control system on the tendency of fraud with individual morality as a moderating variable. The Population of this Research is all villages in Banyuwangi Regency, amount to 189 villages. The sampling method used is Disproportionate Stratified Random Sampling. The sample of Research is 63 villages. The data used in this study is primary data collected through questionnaires and then processed by multiple regression analysis method and moderated regression analysis (MRA) using SPSS 20.0 software. The results showed that the compensation suitability, functional oversight, and internal control system negatively affect the tendency of fraud. While, individual morality variable neither strengthen nor weaken the influence of compensation suitability, functional oversight, and internal control system on fraudulent tendencies in village financial Management.

Keywords: Fraud Tendency, Compensation Suitability, Functional Oversight, Internal Control System, Individual Morality

ASSESSING ACCOUNTABILITY OF LOCAL GOVERNMENT

Full paper

Arief Surya Irawan
Universitas Gadjah Mada
arief.surya@ugm.ac.id

Christopher Clark Aditya Swara
Universitas Gadjah Mada
christopher.clark@mail.ugm.ac.id

Achmad Masyhadul Amin
Universitas Gadjah Mada
achmad.masyhadul.a@mail.ugm.ac.id

Abstract: *The dynamics of governance brings up consequences for local government. In the era of post-New Public Management, public institutions probably have multi-level collaborations and partnerships to build a betterment society. The Networked and Collaborative Governance paradigm bring up a consequence that public institutions may need to be accountable horizontally to multiple stakeholders, besides complying vertical accountability to central government and authority. In order to perform variety of accountability, public institutions also may initiate to use several accountability tools. This phenomenon create dilemma for public officials, besides performing vertical accountability, do they need to be accountable in those way? We initiate to study 66 public officials' perspective through questionnaire by asking them how to assess accountability. We found that there are different practices of accountability.*

Keywords: *accountability practice, public accountability, perspectives*

Abstrak: *Dinamika pemerintahan memunculkan konsekuensi bagi pemerintah daerah. Di era "New Public Management", institusi publik memiliki kolaborasi multi-level dan kemitraan guna memajukan kesejahteraan masyarakat. Paradigma "Networked and Collaborative Governance" memunculkan konsekuensi bahwa institusi publik perlu bertanggung jawab secara horizontal kepada berbagai pemangku kepentingan, selain mematuhi akuntabilitas vertikal kepada pemerintah pusat dan otoritas tertinggi. Guna melakukan akuntabilitas, institusi publik dapat berinisiatif menggunakan sejumlah alat akuntabilitas. Fenomena ini menimbulkan dilema bagi pejabat dan staf publik, selain melakukan akuntabilitas vertikal, apakah mereka harus bertanggung jawab dengan cara itu? Kami meneliti 66 pejabat dan staf institusi publik dengan menanyakan bagaimana menilai akuntabilitas. Kami menemukan bahwa terhadap perbedaan praktik akuntabilitas.*

Kata Kunci: *praktik akuntabilitas, akuntabilitas publik, perspektif*

Tata Kelola Pemerintahan Kampung di Kabupaten Jayapura

Paulus K. Allolayuk, Clara Wonar, Bill Pangayow

Universitas Cenderawasih

Abstract. Village governance is very much needed in village financial management. The use of financial statements is needed to ensure good governance. The use of Financial Reports also ensures Fraud Prevention is carried out and its implications have an impact on increasing good Governance. This study aims to examine the effect of the use of financial statements on village governance. In addition, this study also examined the mediating effects of Fraud Prevention on the relationship between the Use of Financial Reports on Village Governance. This research was conducted in Demta District, Jayapura Regency in 2018. The analytical tool used is Structural Equation Modeling (SEM) with the Warp PLS tool. The results showed that there was a significant influence on the use of financial statements on village governance ($p < 0.001$). Based on the results of testing the mediating variables from Fraud Prevention, it appears that the Fraud Prevention variable is not a mediating variable from the influence of the Use of Financial Reports on Village Governance. Even so, the use of financial statements directly influences fraud prevention, as well as fraud prevention that directly influence the improvement of village governance. The implication of this research is that the government needs to improve the quality of the use of financial statements for the sake of improving the quality of governance.

Keywords: Governance, Village Financial Reports, Fraud Prevention, Jayapura Regency

Abstrak. Tata Kelola Pemerintahan kampung sangat dibutuhkan dalam pengelolaan keuangan kampung. Penggunaan Laporan Keuangan sangat dibutuhkan dalam memastikan Tata Kelola Pemerintahan dapat berjalan dengan baik. Penggunaan Laporan Keuangan pula memastikan Pencegahan Kecurangan dilakukan dan implikasinya berdampak pada meningkatnya Tata Kelola Pemerintahan yang baik. Penelitian ini bertujuan untuk menguji pengaruh Penggunaan Laporan Keuangan terhadap Tata Kelola Pemerintahan Kampung. Selain itu, penelitian ini juga menguji efek mediasi dari Pencegahan Kecurangan terhadap hubungan antara Penggunaan Laporan Keuangan terhadap Tata Kelola Pemerintahan Kampung. Penelitian ini dilaksanakan di Distrik Demta, Kabupaten Jayapura pada tahun 2018. Alat analisis yang digunakan adalah Structural Equation Modeling (SEM) dengan alat bantu Warp PLS. Hasil penelitian menunjukkan bahwa terdapat pengaruh yang signifikan Penggunaan Laporan Keuangan terhadap Tata Kelola Pemerintahan Kampung ($p < 0.001$). Berdasarkan hasil pengujian variabel mediasi dari Pencegahan Kecurangan, nampak bahwa variabel Pencegahan Kecurangan bukan menjadi variabel mediasi dari pengaruh Penggunaan Laporan Keuangan terhadap Tata Kelola Pemerintahan kampung. Meskipun demikian, Penggunaan Laporan Keuangan secara langsung berpengaruh terhadap Pencegahan Kecurangan, demikian juga dengan Pencegahan Kecurangan secara langsung berpengaruh terhadap peningkatan Tata Kelola Pemerintahan Kampung. Implikasi penelitian ini yaitu pemerintah perlu meningkatkan kualitas penggunaan laporan keuangan demi peningkatan kualitas Tata kelola pemerintahan.

Kata kunci: Tata Kelola Pemerintahan, Laporan Keuangan Kampung, Pencegahan Kecurangan, Kabupaten Jayapura

DETERMINAN KUALITAS REVIU PELAPORAN KEUANGAN :

Studi pada Inspektorat Daerah Kabupaten di Papua

Shofia Y. Manginte, SE., MSA., Ak
Andarias Patiran, SE., M.Si dan Pilipus Ramandei, SE., M.Si., Akt., CA
Program Studi Akuntansi, Fakultas Ekonomi, Universitas Ottow Geissler, Papua

ABSTRAK

Tujuan penelitian ini menguji determinan kualitas reviu laporan keuangan yaitu prosedur reviu, tingkat pendidikan dan tekanan waktu terhadap kualitas reviu laporan keuangan pemerintah Kabupaten Kepulauan Yapen. Goal Setting Theory digunakan untuk menjelaskan hubungan dan pengaruh variabel penelitian..

Jumlah populasi sebanyak 110 pegawai merupakan Aparat Pengawasan Intern Pemerintah (APIP) Inspektorat Daerah Kabupaten Kepulauan Yapen. Sampel pada penelitian ini berjumlah 55 Aparat dan diperoleh melalui teknik purposive sampling. Metode analisis data adalah regresi linier berganda dengan menggunakan data survei.

Temuan penelitian bahwa variabel prosedur reviu, tingkat pendidikan berpengaruh positif terhadap kualitas reviu laporan keuangan pemerintah daerah. Sedangkan tekanan waktu berpengaruh negatif terhadap kualitas reviu laporan keuangan pemerintah Kabupaten Kepulauan Yapen.

Kata Kunci: *Kualitas reviu laporan keuangan, prosedur reviu, tingkat pendidikan, tekanan waktu.*

**ANALISIS FAKTOR DETERMINAN TERJADINYA KECENDERUNGAN
KECURANGAN
(STUDI PADA PEMERINTAH PROVINSI PAPUA)
Jenis Sesi Paper: *Full Paper***

Hesty Theresia Salle
Magister Akuntansi
Universitas Cenderawasih
hezty.salle@gmail.com

Meinarni Asnawi
Magister Akuntansi
Universitas Cenderawasih
hezty.salle@gmail.com
Meinarni.asnawi@gmail.com

Anthonius H. Citra Wijaya
Magister Akuntansi
Universitas Cenderawasih
hezty.salle@gmail.com
anthoniuscitra@gmail.com

ABSTRACT

The study was conducted to examine the effects of the Tendency on Fraud as dependent variable, and then Compensation Suitability, Leadership Authority, Internal Control System, Information Asymmetri, Regulatory Enforcement and Moral Reasoning as an independent variable, while unethical behavior as mediating variable.

This research is a quantitative research that aims to answer exploratory, descriptive, explanatory and predictive research. The type of data used in this study is the primary data. The data are collected using a survey method in the form of a questionnaire which contains a list of statements that will be given to the respondents to be filled with the aim to obtain information and data. The data processing is analyzed using WrapPLS 6.0 application.

The result showed that the leadership authority and moral reasoning have an effect on tendency of fraud, while compensation suitability, internal control system, information asymmetry, regulatory enforcement, and unethical behavior has no effect on tendency of fraud. Furthermore, unethical behavior does not mediate the compensation suitability, leadership authority, internal control system, information asymmetry, regulatory enforcement, and moral reasoning.

Keywords : *tendency of fraud*

***Pengaruh Sumber Daya Manusia, Pemanfaatan Teknologi Informasi dan
Komitmen Organisasi Terhadap Kualitas Laporan Keuangan Daerah Dengan
Sistem Pengendalian Intern Sebagai Variabel Moderasi
(Studi Empiris Pada Organisasi Perangkat Daerah Kabupaten Rokan Hilir)***

Jenis Sesi Paper: Full paper

Nurhidayah
Universitas Riau
nurhidayah15@hotmail.com

Nurazlina
Universitas Riau
nurazlina75@gmail.com

Abstract: *This study aims to examine the effect of human resources competency, utilization of information technology and organizational commitment on the quality of local government financial statements with internal control system as moderating variable. The population in this study is all the regional work units in Rokan Hilir Regency. The sample in this study amounted to 28 regional work units with 112 respondents. The method of determining the sample is by using purposive sampling method, while the data processing method used by researcher are the multiple regression and moderate regression analysis and use SPSS version 17.0 as the software for processing the data. The result of this study shows that the human resources, utilization of information technology and organizational commitment give a significant influence on the quality of local government financial statements. On internal control system as moderating variable have moderate relation of human resources competency, utilization of information technology and organizational commitment on the quality of local government financial statements. The results of the study can be added to the literature in the field of accounting knowledge and can be useful for present the quality of local government financial statements.*

Keywords: *Human resources competency, utilization of information technology, organizational commitment, internal control system, quality of local government financial statements*

SOCIAL AUDIT IN PRACTICE

FOR NON PROFIT ORGANISATION

Jenis Paper: Full paper

Chaela Rachmawati
Universitas Airlangga
chaela.rachmawati@gmail.com

Basuki
Universitas Airlangga
basuki@feb.unair.ac.id

Abstrak: Penelitian ini mempelajari tentang praktik audit sosial yang dilakukan oleh organisasi nirlaba di Indonesia. Selain melakukan audit untuk laporan keuangan, peneliti percaya bahwa melakukan audit pada aspek lain juga penting, termasuk aspek sosial untuk menjaga keberlanjutan pada aspek sosial. Studi ini dilakukan dengan menggunakan penelitian kualitatif pada salah satu proyek United Nations Development Programme (UNDP) di Indonesia, yaitu The Reducing Emission from Deforestation and Degradation Land (REDD), sebagai studi kasus. Karena praktiknya akan mempengaruhi masyarakat setempat, praktik audit sosial diperlukan untuk dilakukan pada proyek ini dan sesuai untuk tujuan penelitian. Temuan ini berkontribusi pada literatur dengan menunjukkan praktik audit sosial yang tepat yang diselenggarakan oleh sektor public pada organisasi nirlaba di Indonesia.

Kata kunci: *Audit sosial, organisasi nirlaba, sektor publik, United Nations Development Programme (UNDP)*

STUDI FENOMENOLOGIS PARTISIPASI MASYARAKAT DALAM PENGELOLAAN KEUANGAN DAN PEMBANGUNAN DESA

Baihaqi¹
Jurusan Akuntansi FEB UNIB
baihaqi.netty@gmail.com

Fachruzzaman²
Jurusan Akuntansi FEB UNIB
fachruzzaman.pu@gmail.com

Madani Hatta³
Jurusan Akuntansi FEB UNIB
madani.unib2006@gmail.com

ABSTRACT

This study aimed to explore the implementation of community participation phenomenon in rural management and development starting from planning and budgeting, implementation and administration, reporting and responsibility. This research was conducted in villages within the Kepahiang District in Bengkulu Province. This study approval is qualitative research. The data source of this study include primary data collected through interviews, FGDs, observations and secondary data sourced from financial management documents accumulated from Village Head, Secretary, Treasurer, BPD, Village facilitators, village communities, District staff, and District staff.

The results showed that communities are involved in village management and development started from planning and budgeting phase where the communities participated in preparation process of RPJMDes, RKPDes, APBDes that allows communities to find and assist together the activities program that can be carried out in all villages in Kepahiang District. In the implementation and administration phase, the community only directly involved in the implementation of various program activities in the village, including participating in the process of physical development (infrastructure). In the reporting and accountability phase, communities not maximally involved because reporting and accountability phase still dominated by district. The community only gets oral reports in certain events (Friday prayer, or other events in the village) about what is done by the village financial manager.

Keywords: Community Participation, Finance, Village Development

Kesiapan Implementasi SAK EMKM Pada UMKM di Kediri

Jenis Sesi Paper: Full paper

Peggy Indianty
Universitas Brawijaya
indiantyp@gmail.com

Lilik Purwanti
Universitas Brawijaya
Lilikpurwanti64@gmail.com

Abstract *This study aims to assess the readiness of Micro Small and Medium Enterprises (MSMEs) to implement Micro, Small and Medium Entity Financial Accounting Standards (SAK EMKM) and explain the obstacles faced in the implementation process. of Ikat Weaving in Kediri. The research was conducted on Kediri city MSMEs. The study used a qualitative approach with data collection techniques through interviews with informants of MSMEs actors. Readiness to implement SAK EMKM in this study was assessed based on three assessment indicators, namely readiness of human resources, readiness of supporting facilities, and readiness of organizational commitment. The results of the study show that all woven ikat MSMEs are not yet ready to implement SAK EMKM. This is because all MSMEs have not met the three assessment indicators. The constraints faced in implementing the EMKM IFRSs are problems that arise from each assessment indicator used. Constraints from human resources are the understanding of accounting that is modest, a nil experience, and training that is not traceable. Constraints from supporting facilities are untapped hardware and accounting software that is not yet owned..*

Keywords: *Human Resources, MSMEs, qualitative approaches, SAK EMKM*

PENGALAMAN SUKSES PENGEMBANGAN E-GOVERNMENT DI INDONESIA: PERAN DARI INFORMATION TECHNOLOGY GOVERNANCE

Hafiez Sofyani¹ dan Heru Fahlevi²

¹Department of Accounting Universitas Muhammadiyah Yogyakarta, Indonesia

² Department of Accounting Universitas Syiah Kuala, Indonesia

Corresponding author: hafiez.sofyani.umy.ac.id

Abstract

Perkembangan IT terkhusus di era revolusi industri 4.0 turut mempengaruhi pola manajerial dan governance di sektor publik, khususnya pemerintah daerah. E-government telah dikembangkan, namun faktanya kinerja pelayanan, akuntabilitas dan transparansi pemda di Indonesia secara umum masih lemah. Berangkat dari fenomena ini maka penelitian ini bertujuan untuk menguji pengaruh IT culture compliance terhadap kualitas pelayanan publik, accountability, and transparency melalui effective IT governance sebagai mediator. Penelitian ini dilakukan di unit pemerintah kota Surabaya, Indonesia, meliputi: pimpinan unit, staff IT dan user e-gov application yang tersebar di seluruh Organisasi Pemerintah Daerah (OPD) sebagai responden. Pengujian hipotesis menggunakan Partial Least Square technique. Hasil penelitian ini menunjukkan bahwa ketaatan pada IT akan mampu meningkatkan kualitas pelayanan, akuntabilitas dan ransparansi jika disertai adanya praktik IT governance yang efektif. Hasil ini memberikan implikasi bahwa IT governance menjadi point utama yang harus menjadi perhatian dalam upaya meraih sukses pengembangan e-government.

Keywords: IT culture compliance; IT Governance; Public Service, Accountability, Transparency

**PENGARUH INDEPENDENSI DAN SKEPTISISME PROFESIONAL
TERHADAP KUALITAS AUDIT PEMERINTAH DAERAH MELALUI
ETIKA AUDITOR SEBAGAI VARIABEL MODERASI
(Studi Empiris Pada Kantor BPKP RI Perwakilan Provinsi Papua)**

Al Aziziyah Farah Rachman
sissyfarah97@gmail.com
Universitas Yapis Papua

Victor Pattiasina
Victorpattiasina6@gmail.com
Universitas Yapis Papua

Sumartono
destyantoro80@gmail.com
Universitas Yapis Papua

***Abstrack:** This research aims to determine the effect of independence and professional skepticism on audit quality with auditor ethics as a moderating variable. As we know, in this era of globalization, the demands of society towards a quality auditor has increased over time. Therefore, in government organization, auditor of public sector has responsibility to determine that public resources has been use efficiently, effectively, economically and legally to create good governance and clean government. So that, auditor must consider to his/her competence to do audit process to produce a quality audit.*

The population in this research were all internal auditors working at the office of the Republic of Indonesia BPKP representative of the Papua Province. The sampling method in this study was saturated sampling. The data used in this study is primary data, which is done using a survey method with a questionnaire. Data was analyzed using SPSS 21. The processing method used was multiple regression analysis and moderation regression analysis.

Based on the result of this research, the conclusion are: (1) Independence affects the Quality of Local Government Audit, (2) Professional Skepticism affects the Quality of Local Government Audit, (3) Auditor Ethics strengthens the interaction between Independence of the Quality of Regional Government Audit, (4) Auditor Ethics reinforces the interaction between Professional Skepticism and Quality Regional Government Audit.

Keywords: Audit Quality, Independence, Professional Skepticism, Independence, Auditor Ethics

**KUALITAS PEMERIKSAAN LAPORAN KEUANGAN PEMERINTAH OLEH
KANTOR AKUNTAN PUBLIK**

Jenis Sesi Paper: Full paper

Rifatul Fauzia

Departemen Akuntansi,
Fakultas Ekonomi dan Bisnis,
Universitas Indonesia
rifatul_fauzia@yahoo.com

Dwi Martani

Departemen Akuntansi,
Fakultas Ekonomi dan Bisnis,
Universitas Indonesia
dwimartani@gmail.com

Dyah Setyaningrum

Departemen Akuntansi,
Fakultas Ekonomi dan Bisnis,
Universitas Indonesia
dsetyani@ui.ac.id

Abstract: *The purpose of this study is to analyze the audit quality of the Public Accounting Firm (KAP) and the Audit Board of the Republic of Indonesia (BPK) and the time period needed to complete the audit. Testing is done using two sample groups. The first group was 34 entities audited by KAP in the year 2015 compared to 34 of the same entities audited by BPK in the year 2014. The second group was 34 entities audited by KAP in the year 2015 compared to 34 other entities in the same year using paired matched sample. The method used to test the hypothesis is a mean different test and regression test. The results of the study showed that the audit by the BPK had better quality compared to KAP. This is indicated by more findings obtained by the BPK compared to KAP, both the number of findings of the internal control system, the findings of non-compliance, and the value of the findings. Furthermore, the results of the study showed that there were no significant differences regarding the period of examination required by KAP and BPK.*

Keywords: *audit quality, audit finding, audit time, nominal value of finding, public accounting firm*

AUDITOR INDUSTRY SPECIALIZATION, MILITARY CONNECTION, AND AUDIT FEE

Full Paper

Almira Zuniga Setiadi

Universitas Airlangga

almira.zuniga.setiadi-2015@feb.unair.ac.id

Iman Harymawan

Universitas Airlangga

harymawan.iman@feb.unair.ac.id

Mohammad Nasih

Universitas Airlangga

mnasih@feb.unair.ac.id

Abstract: *The aim of this research is to analyze the association between auditor industry specialization, military connection, and audit fee. This study used 790 observations from 227 different firm that listed on the Indonesia Stock Exchange (IDX) for period 2010 to 2017. The analysis technique used in this research is Ordinary Least Square Regression analysis (OLS) model processed with STATA 14.0 software. Our study find that auditor industry specialization is positively and significantly related to audit fee. The results indicate that auditor perceive its specialization as product differentiation which increases audit quality provided, and also the audit fee. We also found that auditor is not considering military connection to their fee decision. As an additional analysis we divide the samples into two groups of sub-samples, specialist auditor and non-specialist auditor. After performing additional analysis, it is seen that military connection is a part of audit fee decision only to non-specialist auditor.*

Keywords: *Auditor Industry Specialization, Non Specialist Auditor, Military Connection, Audit Fee*

Abstrak: *Tujuan penelitian ini adalah untuk menganalisis bagaimana pengaruh Auditor Industry Specialization dan Military Connection terhadap tingkat audit fee. Penelitian ini menggunakan 790 observasi dari 227 perusahaan berbeda yang terdaftar di Bursa Efek Indonesia (BEI) untuk periode 2010-2017. Analisis yang digunakan dalam penelitian ini ialah menggunakan model analisis Ordinary Least Square Regression (OLS) dengan software STATA 14.0. Penelitian ini menemukan bahwa adanya Auditor Industry Specialization berpengaruh positif dengan tingkat audit fee. Hal ini terjadi ketika auditor memanfaatkan spesialisasi industri mereka sebagai produk diferensiasi yang akan meningkatkan kualitas audit yang ditawarkan, sehingga auditor akan membebaskan audit fee yang lebih tinggi. Dalam penelitian ini juga ditemukan bahwa auditor tidak melihat adanya koneksi militer sebagai factor yang mengubah keputusan biaya audit mereka. Pada analisis tambahan kami membagi sampel menjadi dua sub sampel, yaitu auditor spesialis dan non spesialis. Setelah melakukan analisis tambahan, terlihat bahwa adanya koneksi militer memengaruhi keputusan biaya audit bagi auditor non spesialis.*

Kata Kunci : *Spesialisasi Industry Auditor, Auditor Non Spesialis, Koneksi Militer, Biaya Audit*

Pengaruh Profitabilitas, Likuiditas, Ukuran Perusahaan, Dan *Debt Default* Terhadap Penerimaan Opini Audit *Going Concern* (Studi Empiris pada Perusahaan Manufaktur Sektor Industri Dasar & Kimia yang terdaftar Di Bursa Efek Indonesia Periode 2014-2017)

Jenis Sesi Paper: Full Paper

utranda Sukmana Milyan
Universitas Jambi
Putrandasukmana@gmail.com

Enggar Diah Puspa Arum
Universitas Jambi
enggararum@yahoo.com

Netty Herawaty
Universitas Jambi
netherawaty@gmail.com

Abstrak : *This study aims to determine whether profitability, liquidity, company size and debt default affect the acceptance of going concern audit opinion on basic industrial & chemical industry manufacturing companies listed on the Indonesia stock exchange for the period 2014-2017. This type of research is quantitative data in the form of secondary data obtained from the company's financial statements and company annual reports. The population in this study is the basic industrial & chemical sector manufacturing companies for the period 2014-2017. The sampling technique uses purposive sampling technique. The sample is 57 companies from 66 companies. The data analysis technique used in this study is descriptive statistics and inductive statistics. First, the results of this study show that profitability, liquidity, company size & debt default simultaneously influence the going concern audit opinion, both profitability has a negative effect on the going concern audit opinion, the third liquidity does not affect the going concern audit opinion, the four company sizes negatively affect the going concern audit opinion, the five debt defaults do not affect the going concern audit opinion*

Keywords: *Profitability, Liquidity, Size of the Debt Default Company, Going Concern Opinion*

Moderasi Sistem Pengendalian Internal Pada Hubungan Antara Kompetensi Auditor Internal dan Keadilan Organisasional Terhadap Pencegahan Fraud

Full paper

Sitti Marwa Kharie SE., M.Ak

Herman Darwis SE., MSA, Ak

Marwa.ithy2017@gmail.com

Herman.darwis@gmail.com

Dr. Mukhtar A. Adam SE., MMi

Mukhtaradam88@gmail.com

Abstract : *This research aimed to known the effect of internal auditor competence and the justice organization toward prevention of fraud with internal control system as moderate variable. The population of this research is Government Internal Controlling (APIP) in Inspektorat of North Moluccas. The method of taken sample is used multistage sampling. The technique which used to examine the hypotesa is simple regression and examine moderate variable used absolute difference value test. The result of this research is to show that internal auditor competence affect to prevention fraud justice organization is not affect to prevention fraud, internal control system can moderate internal auditor competence to prevention fraud, while the justice organization is not affect to prevention fraud which moderated by internal control system.*

Keywords : *Internal auditor competence, justice organization, internal control system, and prevention fraud.*

Pendeteksian Kecurangan Laporan Keuangan dengan Analisis Fraud Triangle

Jenis Sesi Paper: Full paper

Deliana Deliana
Politeknik Negeri Medan
delianatar@yahoo.co.id

Abdulrahman
Politeknik Negeri Medan
Abdrahman_ak@yahoo.co.id

Nursiah
Politeknik Negeri Medan
nursiahmustari@polmed.ac.id

Abstract: *This study aims to determine the detection of financial statements fraud with fraud triangle analysis. Pressure is measured by financial stability, external pressure, personal financial need, financial targets, while opportunities are measured by the nature of industry, ineffective monitoring, and rationalization is measured by changes in KAP. The study was conducted at a state-owned enterprise (BUMN) company that was listed on the Indonesian stock exchange. Hypothesis testing is done using regression analysis, with SPSS software. The results of this study indicate that Financial stability, Financial targets, Nature of industry, Ineffective monitoring, and Rationalization have no effect on the financial statement of fraud, while External Pressure, Personal financial need has an effect on financial statement fraud.*

Keywords: *Pressure, opportunity, rationalization, financial statements fraud*

Abstrak: *Penelitian ini bertujuan untuk mengetahui pendeteksian kecurangan laporan keuangan dengan analisis fraud triangle. Tekanan diukur dengan financial stability, external pressure, personal financial need, financial targets, sedangkan peluang diukur dengan nature of industry, ineffective monitoring, dan rasionalisasi diukur dengan perubahan KAP. Penelitian dilakukan pada perusahaan Badan Usaha Milik Negara (BUMN) yang terdaftar di bursa efek Indonesia. Uji hipotesis dilakukan dengan menggunakan analisis regresi, dengan software SPSS. Hasil penelitian ini menunjukkan bahwa Financial stability, Financial targets, Nature of industry, Ineffective monitoring, dan Rationalization tidak berpengaruh terhadap financial statement fraud, sedangkan External Pressure, Personal financial need berpengaruh terhadap financial statement fraud.*

Kata Kunci: *Tekanan, peluang, rasionalisasi, kecurangan laporan keuangan*

**THE EFFECT OF TIME PRESSURE, OBEDIENCE PRESSURE, EMOTIONAL
INTELLIGENCE AND SPIRITUAL INTELLIGENCE PERSONNEL OF
GOVERNMENT INTERNAL CONTROL OF FRAUD DETECTION**

Gusti Dian Prayogi
Dian.sikomedia@gmail.com
UPN “Veteran” Jawa Timur

Dwi Suhartini
suhartinidwi7@gmail.com
UPN “Veteran” Jawa Timur

Erina Sudaryati
Erina.sudaryati@feb.unair.ac.id
Universitas Airlangga

Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh tekanan waktu, tekanan kepatuhan, kecerdasan emosi dan kecerdasan spiritual Aparatur Pengendalian Internal Pemerintah dalam Deteksi Penipuan yang Terjadi di Auditee.

Metode penelitian ini menggunakan verifikatif dengan pendekatan kuantitatif. Pengujian hipotesis menggunakan alat uji statistik yaitu Structural Equation Model (SEM) berdasarkan varians atau lebih dikenal dengan Partial Least Square (PLS). Sumber data dalam penelitian ini adalah sumber data primer yang diperoleh secara langsung, dengan melakukan penelitian dan kuesioner. Jumlah responden di wilayah ini adalah 70 auditor. Teknik pengambilan sampel menggunakan probability sampling dengan sampel random sampling, dalam menentukan jumlah sampel digunakan rumus slovin.

Hasil penelitian ini menunjukkan bahwa tekanan waktu dan variabel kecerdasan spiritual tidak berpengaruh pada deteksi kecurangan. APIP telah mampu melakukan secara efisien dari waktu ke waktu yang telah dikompilasi meskipun keterbatasan waktu sangat ketat dan kaku. Aspek religiusitas harus diukur dengan aspek yang lebih luas. Variabel tekanan ketaatan dan kecerdasan emosional mempengaruhi deteksi kecurangan. Tekanan dari atasan dan klien dapat memengaruhi independensi APIP dengan membuat perubahan pada hasil pemeriksaan dan mengabaikan akumulasi bukti.

Kata kunci: tekanan waktu, tekanan ketaatan, kecerdasan spiritual dan kecerdasan emosional.

Pengaruh *Halo Effect* terhadap Penilaian Risiko Bisnis Klien pada Auditor Kantor Akuntan Publik di Surabaya

Jenis Sesi Paper: Full Paper

Rr. Puruwita Wardani

Universitas Katolik Widya Mandala Surabaya

puruwita@ukwms.ac.id

Abstract: *Risk assessment is evaluated by auditor as a fundamental in auditing. Client business risk assessment is an important audit procedure in audit planning to decide materiality. Auditor in assessing client business risks would understand client business, but the first impression could make auditor bias in assessing client business risks as an influence of a halo effect. This research goal is to analyze whether auditor in positive halo effect will assess client business risk lower than auditor in negative halo effect. Participants in this research were 54 auditors who were in audit training in one of university in Surabaya in 25 – 27 March, 2019. The result of this research is that auditor who got positive halo effect would assess client business risks lower than auditor who got negative halo effect. Auditor would revise the audit judgment to adjust with current condition in assessing client business risks. It is consistent with belief adjustment theory. This research gives contributions to auditors to do audit carefully in assessing client business risk and auditors should accumulate and analyze evidences accurately.*

Keywords: *positive halo effect, negative halo effect, assessment client business risk, belief adjustment theory*

Intensi *Whistleblowing* pada Aparatur Pemerintahan Desa

Jenis Sesi Paper: Full paper

Ferty Riarni

Afiliasi

Riarni_ferty@yahoo.com

Yesi Mutia Basri

Afiliasi

i.yesimutia@yahoo.com

Nur Azlina

Afiliasi

nurazlina75@gmail.com

Abstrak : *Tingkat kecurangan (fraud) di Indonesia yang masih menjadi persoalan besar dan marak terjadi adalah korupsi. Salah satu cara yang paling efektif untuk membongkar fraud menurut ACFE (Association of Certified Fraud Exammer) dalam laporan RTTN (Report to the Nation) adalah whistleblowing (tips). Penelitian ini bertujuan untuk mengetahui pengaruh komitmen organisasi, sifat machiavellian, pemberian reward, orientasi etika idealisme dan orientasi etika relativisme terhadap minat untuk melakukan whistleblowing.*

Populasi dalam penelitian ini ialah seluruh aparatur pemerintahan desa yang bekerja di Kecamatan Kelayang, Kabupaten Indragiri Hulu. Terdapat 16 desa di Kecamatan Kelayang, Kabupaten Indragiri Hulu. Adapun teknik pengambilan sampel yang digunakan adalah sampling insidental. Sampling insidental adalah penentuan sampel berdasarkan kebetulan, yaitu siapa saja yang secara kebetulan/insidental bertemu dengan peneliti maka dapat digunakan sebagai sampel, bila dipandang orang yang kebetulan ditemui itu cocok sebagai sumber data.

Hasil pengujian hipotesis yaitu: pertama, komitmen organisasi berpengaruh terhadap intensi untuk melakukan whistleblowing. Kedua, sifat machiavellian tidak berpengaruh terhadap intensi untuk melakukan whistleblowing. Ketiga, pemberian reward tidak berpengaruh terhadap intensi untuk melakukan whistleblowing. Keempat, orientasi etika idealisme berpengaruh terhadap intensi untuk melakukan whistleblowing. Kelima, orientasi etika relativisme tidak berpengaruh terhadap intensi untuk melakukan whistleblowing.

Kata Kunci : *Whistleblowing, etika, tingkah laku prososial, aparatur pemerintahan desa*

Whistleblowing Intentions of the Village Government Apparatus

Abstract : *The level of deception (fraud) in Indonesia which is still a great deal and rampant corruption is occurring. One of the most effective ways to dismantle the fraud according to the ACFE (Association of Certified Fraud Examiner) in the report of the RTTN (Report to the Nation) is a whistleblowing (tips). This research aims to know the influence of organizational commitment, Machiavellian, reward, idealism ethical orientation, relativism ethical orientation against interest to do whistleblowing intentions. The population in this research is the entire apparatus of the village government who worked in district Kelayang, Indragiri Hulu Regency. There are 16 villages in Kecamatan Kelayang, Kabupaten Indragiri Hulu. As for the sampling technique used was sampling insidental. Insidental is the determination of the sampling sample based on coincidence, i.e., anyone who by chance/insidental met with researchers then can be used as a sample, if a person is seen incidentally found it suitable as a data source. The results of hypothesis testing that is: first, organizational commitment effect on interest to do the whistleblowing. Second, machiavellian has no effect against the interest to do the whistleblowing. Third, reward has no effect against the interest to do the whistleblowing. Fourth, idealism ethical orientation effect on interest to do the whistleblowing. Fifth, relativism ethical orientation has no effect against the interest to do the whistleblowing*

Keywords: *Whistleblowing, ethics, prosocial behaviour, the village government apparatus*

Vousinas' Hexagon Fraud Theory: Determinan yang Mempengaruhi *Fraudulent Financial Reporting* di Indonesia

Jenis Paper: Full paper

Hafizi

Universitas Lambung Mangkurat

fizi.scoutdaha@gmail.com

Novita Weningtyas Respati

Universitas Lambung Mangkurat

novifeunlam@yahoo.com

Abstract:

This study examines the factors that influence the presentation of fraudulent financial reporting basing on the Vousinas' Hexagon Fraud Theory. Based on this theory, developed into examine and analyze the influences of financial target, financial stability, external pressure, personal financial need, ineffective monitoring, change of internal auditor chairman, quality of auditor external, audit opinion, change of director, special purpose entity, CEO of a politician, frequent number CEO' image in annual report, and amount of audit fee on making fraudulent financial reporting. The population in this study is a state-owned company who listed on the Indonesia Stock Exchange in 2013 to 2017. Sample selection is by purposive sampling method. Data used in the analysis was of 100 samples. The data analysis technique for hypothesis testing was by logistic regression analysis with SPSS version 25. Results of this research indicate that financial target, financial stability, external pressure, personal financial need, quality of auditor external, change of director, special purpose entity, and CEO of a politician have no significant effect on making fraudulent financial reporting. In the other side ineffective monitoring, change of internal auditor chairman, audit opinion, frequent number CEO' image in annual report, and amount of audit fee have significant positive effect on making fraudulent financial reporting. Such variables can prove the factors that affect fraud in the presentation of financial statements. Auditors, regulators, management and stockholders need to be vigilant to prevent fraud in the presentation of financial statements and must make appropriate strategies to reduce and eradicate fraudulent financial reporting.

Keywords: *Vousinas' Hexagon Fraud Theory, fraud, fraudulent financial reporting*

Abstrak:

Penelitian ini bertujuan menguji faktor-faktor yang mempengaruhi kemunculan fraudulent financial reporting berdasarkan pada Teori Vousinas' Hexagon Fraud. Berdasarkan teori tersebut, dikembangkan menjadi menguji dan menganalisis pengaruh target keuangan, stabilitas keuangan, tekanan eksternal, kebutuhan keuangan pribadi, ketidakefektifan pengawasan, pergantian kepala auditor internal, kualitas auditor eksternal, opini audit, pergantian direksi, entitas bertujuan khusus, CEO seorang politisi, jumlah foto CEO di laporan tahunan, dan besaran fee audit terhadap fraudulent financial reporting. Populasi dari penelitian ini adalah perusahaan BUMN yang terdaftar di BEI sejak 2013 hingga 2017. Pemilihan sampel menggunakan metode purposive. Data yang digunakan sebanyak 100 sampel. Teknik analisis data untuk pengujian hipotesis menggunakan analisis regresi logistik dengan SPSS versi 25. Hasil penelitian mengindikasikan bahwa target keuangan, stabilitas keuangan, tekanan eksternal, kebutuhan keuangan pribadi, kualitas auditor eksternal, pergantian direksi, entitas bertujuan khusus, dan CEO seorang politisi tidak berpengaruh signifikan terhadap fraudulent financial reporting. Di lain sisi ketidakefektifan pengawasan, pergantian kepala auditor internal, opini audit, jumlah foto CEO di laporan tahunan, dan besaran fee audit berpengaruh positif signifikan terhadap fraudulent financial reporting. Beberapa variabel dapat membuktikan bahwa terdapat faktor-faktor yang mempengaruhi kecurangan dalam penyajian laporan keuangan. Auditor, regulator, manajemen dan pemegang saham perlu waspada untuk mencegah fraudulent financial reporting serta harus membuat strategi yang tepat untuk mengurangi dan memberantas fraudulent financial reporting.

Kata Kunci: *Vousinas' Hexagon Fraud, kecurangan, fraudulent financial reporting*

**Sistem Remunerasi Dan Penetapan Sasaran Kerja:
Efeknya Terhadap Motivasi Dan Kinerja Pegawai
(Studi Empiris Pada Badan Statistik Provinsi Sulawesi Tenggara)**

Abstrak

This study aims to determine the effect of Remuneration on Motivation, the influence of Working Target Determination on Motivation, the effect of Remuneration on Performance, the influence of Work Performance Targeting, the influence of Remuneration and the Setting of Work Targets on Performance through motivation at BPS Prov. Methods of data collection using questionnaires distributed to 66 respondents. Sampling using cluster proportional sampling method with sample of 66 respondents. The analysis method used is multiple regression analysis with Statistical Package for Social Sciences (SPSS) Ver.23.00. The result of multiple regression analysis shows $t_value\ 0,475 <t_table\ 1,675, t_value\ 2,165 > t_table\ 1,675, t_value\ 2,899 > t_tabel\ 1,675, t_value\ 2,386 > t_table\ 1,675, t_value\ 4,767 > t_tabel\ 1,675$ means there is influence between independent variable with dependent variable. The results of this study indicate that remuneration has positive and significant effect on motivation, job targeting has positive and significant effect on motivation, positive and insignificant remuneration on performance, job targeting has positive and significant effect on performance, remuneration and job targeting toward motivation through motivation has positive and significant effect.

Keywords: *Remuneration, Goal Setting, Motivation, Performance*

FAKTOR-FAKTOR YANG MEMPENGARUHI KELEMAHAN PENGENDALIAN INTERNAL PEMERINTAH DAERAH

Jenis Sesi Paper: Full Paper

Yunindya Lazty Mahera

Jurusan Akuntansi, Fakultas Ekonomi,
Universitas Negeri Semarang
ylmahera@gmail.com

Kiswanto

Jurusan Akuntansi, Fakultas Ekonomi,
Universitas Negeri Semarang
kiswanto@mail.unnes.ac.id

Ain Hajawiyah

Jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Semarang
ainhajawiyah@gmail.com

Abstrak

Penelitian ini bertujuan untuk mengkaji faktor-faktor yang mempengaruhi kelemahan pengendalian internal pemerintah daerah, di antaranya *leverage*, pendapatan asli daerah, belanja modal, kompleksitas, dan temuan kelemahan pengendalian internal tahun sebelumnya. Populasi penelitian ini adalah laporan hasil audit Badan Pemeriksa Keuangan (BPK) atas Laporan Keuangan Pemerintah Daerah (LKPD) Kabupaten/Kota Indonesia Barat yang berjumlah 263 LKPD. Sampel dipilih menggunakan metode *purposive sampling* yang menghasilkan 186 sampel. Hipotesis diuji dengan regresi linier berganda menggunakan SPSS V.21. Hasil penelitian menunjukkan bahwa pendapatan asli daerah, belanja modal, dan temuan kelemahan pengendalian intern tahun sebelumnya berpengaruh positif terhadap kelemahan pengendalian internal pemerintah daerah. Sedangkan *leverage* dan kompleksitas daerah tidak mempengaruhi kelemahan pengendalian internal pemerintah daerah. Adanya kelemahan dalam pengawasan pendapatan dan pengeluaran menyebabkan penurunan kualitas sistem pengendalian internal pemerintah daerah.

Kata Kunci: Kelemahan Pengendalian Intern; Leverage; Belanja Modal; Otonomi Daerah

Abstract

This paper aims to examine the factors affecting local government internal control weakness, includes leverage, locally-generated revenue, capital expenditure, complexity, previous year's internal control weaknesses findings. The population of this research is the audit report of the Audit Board of the Republic of Indonesia (BPK) in the Regency/City of West Indonesia with a total of 263 financial statements. Purposive sampling method is used, resulting 186 financial statements as samples. Hypotheses are tested using multiple linear regression using SPSS V.21. The results of the study show that locally-generated income, capital expenditure, and the previous years internal control weaknesses findings positively affect the weaknesses of local government control. While leverage and regional complexity do not affect the weaknesses of local government internal controls. There is a lack of supervision among revenues and expenditures causing a decrease in the local government internal control system quality.

Keywords: Internal Control Weakness; Leverage; Capital Expenditures; Regional autonomy

Pengaruh Spesialisasi Industri Auditor dan Keahlian Komite Audit terhadap Kualitas Audit

Atta Putra Harjanto*, Kiswanto, Indah Kurniasih

Jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Semarang
Gedung L2, Kampus Sekaran, Gunungpati, Semarang 50229, Indonesia

*Email: attaputrahajanto@gmail.com/+6285727195857

Abstract

The purpose of this research is to analyze the impact of auditor industry specialization and audit committee specific expertise, which is divided into accounting, finance, and supervisory expertise, controlled by board of commissioner size, board of director size, firm size, leverage, and profitability. This research uses secondary data with population of 144 manufacturing companies listed on the Indonesian Stock Exchange (IDX) during 2014-2016. The sample selection method was purposive sampling which generates 87 firms as the sample. The data analysis method was multiple linear regression analysis by IBM SPSS version 23. The results showed that the auditor industry specialization and audit committee accounting expertise have positive effect on audit quality. While the audit committee finance and supervisory expertises do not affect the audit quality. Control variables board of commissioner size, firm size, leverage, and profitability affect to audit quality. However, board of director size does not affect to audit quality. The conclusion of this research is auditor industry specialist and audit committee who has accounting expertise are able to improve the audit quality.

Keywords: Audit Quality; Audit Committee Expertise; Auditor Industry Specialization; Discretionary Accruals

Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh spesialisasi industri auditor dan keahlian spesifik komite audit yaitu keahlian akuntansi, keuangan, dan pengawasan terhadap kualitas audit dengan dikontrol oleh ukuran dewan komisaris, ukuran dewan direksi, ukuran perusahaan, *leverage*, dan profitabilitas. Penelitian ini menggunakan data sekunder dengan populasi 144 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2014-2016. Pengambilan sampel dilakukan dengan metode *purposive sampling* sehingga diperoleh sampel sejumlah 87 perusahaan. Teknik analisis data yang digunakan adalah analisis regresi linear berganda pada IBM SPSS versi 23. Hasil penelitian menunjukkan bahwa spesialisasi industri auditor dan keahlian akuntansi komite audit berpengaruh positif terhadap kualitas audit. Sedangkan keahlian keuangan dan pengawasan komite audit tidak berpengaruh terhadap kualitas audit. Variabel kontrol ukuran dewan komisaris, ukuran perusahaan, *leverage*, dan profitabilitas berpengaruh terhadap kualitas audit. Sedangkan ukuran dewan direksi tidak berpengaruh terhadap kualitas audit. Simpulan dari penelitian ini adalah auditor spesialis industri dan komite audit dengan keahlian akuntansi mampu meningkatkan kualitas audit

Kata Kunci: Kualitas Audit; Keahlian Komite Audit; Spesialisasi Industri Auditor Discretionary Accruals

**DETERMINANTS OF TRANSPARENCY OF PUBLIC INFORMATION IN THE
INDONESIA MINISTRIES/AGENCIES**

Full paper

Sugiyanta

Ministry of Finance, Indonesia
xoranye@gmail.com

Agung Nur Probohudono

Universitas Sebelas Maret Surakarta
mustdownnow@gmail.com

Nur Chayati

Universitas Sebelas Maret Surakarta
nchayati11@gmail.com

Abstrak

Penelitian ini bertujuan untuk menguji pengaruh kompleksitas organisasi, afiliasi politik, kinerja, kompetensi, dan ukuran auditor internal terhadap transparansi atas informasi publik pada Kementerian / Lembaga di Indonesia. Penelitian ini menggunakan data yang diperoleh dari pengungkapan informasi publik di website kementerian / lembaga. Analisis yang digunakan menggunakan analisis regresi berganda.

Hasil menunjukkan bahwa kinerja dan afiliasi politik berpengaruh terhadap transparansi. Kompleksitas organisasi, kompetensi, dan ukuran auditor internal tidak memiliki pengaruh yang signifikan terhadap transparansi. Secara keseluruhan, tingkat transparansi informasi publik adalah sebesar 59,44%, pengungkapan wajib sebesar 68,32%, dan pengungkapan sukarela sebesar 62,96%. Penelitian ini memiliki implikasi praktis untuk mendorong pemerintah untuk berusaha meningkatkan transparansi dan keterbukaan informasi publik bagi kementerian / lembaga sesuai dengan amanat UU Nomor 14 Tahun 2008.

Keyword: *Transparansi, Keterbukaan, Informasi Publik, Kementerian/Lembaga*

Pengaruh *Company Size*, Profitabilitas dan Kompleksitas Operasi terhadap *Audit Report Lag* dengan Komite Audit sebagai Variabel Moderating (Studi pada Perusahaan Manufaktur yang terdaftar di BEI Tahun 2015-2017)

Rosdiana, S. Ak

Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Islam (FEBI)
Universitas Islam Negeri (UIN) Alauddin Makassar
Email: rosdiana407@gmail.com

Dr. Saiful Muchlis, SE., M.SA., Akt., CA

Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Islam (FEBI)
Universitas Islam Negeri (UIN) Alauddin Makassar
Email: saiful.cahayaislam@gmail.com

Abstrak

Penelitian ini bertujuan untuk menguji pengaruh *company size*, profitabilitas dan kompleksitas operasi terhadap *audit report lag* dengan komite audit sebagai variabel moderating. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2015-2017. Teknik pengambilan sampel menggunakan metode *purposive sampling*. Sampel di dalam penelitian ini adalah hanya perusahaan-perusahaan yang lolos mengikuti kriteria sampel sebanyak 57 perusahaan. Analisis data menggunakan regresi linear berganda dan analisis regresi moderating dengan pendekatan selisih mutlak. Hasil penelitian dengan regresi linear berganda menunjukkan bahwa *company size* dan profitabilitas berpengaruh negatif dan signifikan. Sedangkan kompleksitas operasi berpengaruh positif terhadap *audit report lag*.

Analisis variabel moderating dengan pendekatan nilai selisih mutlak menunjukkan bahwa komite audit mampu memoderasi profitabilitas dan kompleksitas operasi terhadap *audit report lag*., tetapi tidak mampu memoderasi *company size* terhadap *audit report lag*. Hasil tersebut menunjukkan bahwa memiliki komite audit yang memadai tidak menjamin suatu perusahaan memiliki pengendalian internal yang sesuai dengan ukuran perusahaannya, sehingga tidak berpengaruh terhadap ketepatan waktu penyelesaian laporan audit. Implikasi penelitian ini terhadap auditor diharapkan mampu menjadi dasar pertimbangan dengan memperhatikan faktor-faktor apa saja yang dapat membuat laporan hasil audit terlambat dilaporkan. Begitupun untuk perusahaan mampu lebih memperhatikan lagi pentingnya jangka waktu pelaporan, terkhusus berkaitan dengan *audit report lag*.

Kata kunci: *Audit Report Lag, Company Size, Profitabilitas, Kompleksitas Operasi, Komite Audit*

Fraudulent Financial Reporting : Pengujian Teori Fraud Pentagon pada Sektor Perbankan di Indonesia

Winarsih¹
Tri Hastuti²

Program Studi Akuntansi Fakultas Ekonomi Universitas Islam Sultan Agung ¹
Program Studi Akuntansi Fakultas Ekonomi Universitas Islam Sultan Agung ²

Abstract

indications of fraudulent financial reporting on banking sector in Indonesia at 2013-2015. Elements in pentagon theory consist of financial targets, financial stability, external pressure, institutional ownership, ineffective monitoring, quality of external audits, changes in auditors, change of directors, the frequent number of CEO's picture and CEO politization. The special for CEO data politization no available, so that the variable is omitted. The indication of fraudulent financial reporting that proxied by financial restatements serve as dependent variable. Sample were selected using purposive sampling method from 33 listed companies in Indonesia Stock Exchange in the banking and financial sector during year period 2013-2015, resulted in 99 firm-observation. Data analysis was conducted using the logistic regression method. The results showed that director change, and frequent number of CEO's picture have a significant influence in detecting fraudulent financial reporting. While financial targets, financial stability, external pressure ineffective monitoring, auditor quality, institutional ownership, change in auditors, and CEO politicians do not show a significant influence in detecting fraudulent financial reporting.

Keywords: Fraud Pentagon. Fraudulent Financial Reporting, Banking Sector

Fraud

Pengaruh Opini Audit *Going Concern*, *Financial Distress*, dan Kualitas Audit Terhadap Auditor Switching

Mira Santia

Universitas Jambi (UNJA)
mirasantia20@gmail.com

Wirmie Eka Putra

Universitas Jambi (UNJA)

Andi Mirdah

Universitas Jambi (UNJA)

Abstract: *This study aims to provide empirical evidence on the effect of going-concern audit opinion, financial distress and audit quality on auditor switching. The population in this study is a mining company listed on the Indonesia Stock Exchange (BEI) in 2013 d. 2017. Determination of the sample in this study using purposive sampling method and obtained a sample of 26 companies with a 5-year observation year. This research was conducted with quantitative methods using secondary data. The secondary data comes from the audited company's annual report, downloaded from the Indonesia Stock Exchange (IDX) website. Data analysis method uses logistic regression analysis, because the dependent variable uses a dummy variable. The results of this study indicate that going-concern audit opinion and financial distress have no effect on auditor switching, while audit quality has an effect on auditor switching*

Keywords: *Switching auditor, going concern audit opinion, financial distress, audit quality*

**PENGARUH SDM, KUALITAS SISTEM, DAN KEBERGUNAAN SISTEM
TERHADAP KEPUASAN PENGGUNAAN INFORMASI SISKEUDES DI
KABUPATEN ACEH BESAR**

Jenis Sesi Paper: Full Paper

Pocut Aprilya Zulisa

Alumni Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Syiah Kuala
e-mail: apriyapocut@gmail.com

Fazli Syam BZ

Dosen Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Syiah Kuala
e-mail: fazlisyambz@feb.unsyiah.ac.id

Abstract

This study aims to examine the effect of human resource quality, system quality, and perceived the usefulness of user satisfaction on the village financial system in Aceh Besar Regency.

This study employs quantitative research, the data in this study is primary data, gathered by questionnaire and measured by using Likert scale. The populations in this study were all villages in Aceh Besar Regency. The sampling technique is Cluster random sampling. The respondents in this research are the head of villagers, the villager financial system operators (Siskeudes), the villager secretaries, the villager treasurers, and kaur village 'the villager administration coordinator' in Aceh Besar Regency are 240 peoples. The technique of data analysis was multiple linear regression analysis by using SPSS version 21.

The findings show that the variable of human resource quality (X1) has positive and significant effect on the village of financial system satisfaction users, the variable of system quality (X2) has positive and significant effect on the village of financial system satisfaction users, and the variable of perceived usefulness (X3) has positive and significant effect on the village of financial system satisfaction users.

Keywords: SISKEUDES, System Quality, Perceived Usefulness

**KINERJA TANGGUNG JAWAB SOSIAL PERUSAHAAN DAN
EFISIENSI INVESTASI
Sesi Paper: Full Paper**

Idrianita Anis

Email: idanis0212@gmail.com

Fakultas Ekonomi dan Bisnis Universitas Trisakti

Abstract

Recent years have seen as rapid increase in corporate social responsibility (CSR). This paper examines the direct and indirect link between CSR performance and investment efficiency. By using non-financial companies listed in Indonesia Stock Exchange for period 2013-2017, samples were collected by purposive sampling method and was analyzed with multiple regression. Samples were controlled for companies listed in Sri Kehati Index. The result shows that firms with high CSR performance invest more efficiently. Further analysis by distinguishing two alternative situations: For under-investing companies we found that CSR performance enhances companies' investment levels through mitigating information asymmetry. While for over-investing companies, CSR performance reduces investment inefficiency through mitigating free cash flow problems. Overall, these findings suggest a role for CSR indirectly ameliorating companies-level investment efficiency by addressing agency problems as well as information asymmetry problems. Furthermore, socially responsible companies that listed in Sri Kehati Index invest more efficiently than the others.

Keywords:

Corporate Social Responsibility, Investment efficiency, Agency cost, Information asymmetry.

**AKUNTANSI DAN PELAPORAN KEBERLANJUTAN DALAM ERA SIMULASI:
PERSPEKTIF JEAN BAUDRILLARD DAN JACQUES DERRIDA**

Sesi: Full Paper

AKHMAD RIDUWAN
STIE Indonesia (STIESIA) Surabaya
akhmadriduwan@stiesia.ac.id

ANDAYANI
STIE Indonesia (STIESIA) Surabaya
andayani@stiesia.ac.id

ABSTRACT

This study aims to evaluate the extent to which accounting and sustainability reports in the simulation era are used by companies as a tool and media for rhetoric to build a positive image and stakeholders legitimacy. The research is based on sustainability report content analysis from five public companies in Indonesia. The narrative content and photos in the sustainability report were confirmed to the socio-ecological activities that were actually carried out by the company. The results of the analysis were justified based on the Order of Simulacra concept from Jean Baurillard and Of Grammatology from Jacques Derrida. The results showed that 98.43 percent of positive sustainability issues were disclosed in the sustainability report, but for negative issues, only 12.5 percent were disclosed. Sustainability report contains four levels of simulacra which can be used as justifiers if stakeholders doubt the sustainability report. Doubts about the sustainability report will be lost if the "traces" of the specified reality have been ascertained. Management accounting has a dominant role in the process of creating simulacra, simulacra "trace" records, and the development of rhetoric.

Keywords: *accounting, sustainability report, simulacra, simulation, rhetoric, Jean Baudrillard, Jacques Derrida*

Pengaruh Tanggung Jawab Sosial Strategis dan Non Strategis terhadap Manajemen Laba: Peran Perlindungan Investor pada Industri Perbankan di ASEAN

Abstrak

Tujuan dari penelitian ini adalah untuk menguji dan membuktikan secara empiris bahwa terdapat pengaruh antara tanggung jawab sosial yang dibedakan menjadi strategis dan non strategis dengan manajemen laba. Penelitian ini membedakan kegiatan manajemen laba berdasarkan manajemen laba akrual dan riil. Selain itu, penelitian ini juga bertujuan untuk menguji dan membuktikan secara empiris bahwa terdapat pengaruh peran perlindungan investor yang memoderasi pengaruh tanggung jawab sosial strategis dan non strategis terhadap manajemen laba. Hasil penelitian menunjukkan terdapat pengaruh positif tanggung jawab sosial non strategis terhadap manajemen laba akrual. Karakteristik kegiatan tanggung jawab sosial bersifat non strategis seperti pemberian beasiswa dan bantuan sosial dapat memberikan citra baik ke pihak eksternal perusahaan. Cara manajemen melakukan kegiatan tersebut dengan mengalihkan pandangan *stakeholder* dengan filantropi. Kegiatan tanggung jawab sosial perusahaan yang digunakan untuk jangka pendek diduga merupakan tanggung jawab sosial yang termasuk pencitraan. Hasil penelitian juga menemukan bahwa ketika mekanisme pasar dan regulasi yang dihadapi perusahaan semakin ketat maka kemampuan manajer menggunakan kegiatan tanggung jawab sosial untuk *self interest*-nya akan semakin turun.

Kata Kunci : Perlindungan Investor, Tanggung Jawab Sosial, Manajemen Laba, Perbankan

Pengaruh Pengungkapan CSR, Efektivitas Dewan Komisaris dan Kepemilikan Institusional terhadap Risiko Bisnis

Nabila Widya Safitri

Idrianita Anis

Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Trisakti

Email: nabilawidyas@gmail.com

ABSTRACT

This study aims to analyze the effects of Corporate Social Responsibility Disclosure, Board of Commissioners Effectiveness and Institutional Ownership to Business Risk. This study used secondary data with entire population of manufacturing companies listed in the Indonesia Stock Exchange (BEI) in 2013-2017. The method used to determine the sample using purposive sampling. The analytical method used in this study is multiple regression. The disclosure measured for corporate social responsibility using the CSR index, the measured of Board of Commissioners Effectiveness is using checklist of the board of commissioner effectiveness, and the institutional ownership measured by using a percentage of institutional share ownership. While the dependent variable used in this study is business risk by using measurements of the natural log of standard deviation Earning Before Interest and Tax (EBIT). The result of this study indicate that Corporate Social Responsibility Disclosure has a negative effect on business risk. While the Board of Commissioners Effectiveness and institutional ownership has no influence on business risk. The control variable that used in this study is size of the company, age of the company, sales growth, leverage, and dummy sustainability report. Only size of the company and dummy sustainability report have positive influence to Business Risk.

Keywords: *Corporate Social Responsibility Disclosure, Board of Commissioners Effectiveness, Institutional Ownership, Business Risk*

Penelitian ini bertujuan untuk menganalisis pengaruh pengungkapan Corporate Social Responsibility, Efektivitas Dewan Komisaris dan Kepemilikan Institusional terhadap Risiko Bisnis. Penelitian ini menggunakan data sekunder dengan populasi sampel seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2013-2017. Metode yang digunakan untuk menentukan sampel menggunakan purposive sampling. Metode analisis yang digunakan dalam penelitian ini adalah regresi berganda. Pengungkapan yang diukur untuk Corporate Social Responsibility menggunakan indeks CSR, pengukuran Efektivitas Dewan Komisaris menggunakan daftar periksa efektivitas dewan komisaris, dan pengukuran kepemilikan institusional dengan menggunakan persentase kepemilikan saham institusional. Sedangkan variabel dependen yang digunakan dalam penelitian ini adalah risiko bisnis yang diukur dengan menggunakan log natural dari standar deviasi Earning Before Interest and Tax (EBIT). Hasil penelitian ini menunjukkan bahwa Pengungkapan Corporate Social Responsibility memiliki pengaruh negatif terhadap risiko bisnis. Sedangkan Efektivitas Dewan Komisaris dan kepemilikan institusional tidak berpengaruh terhadap risiko bisnis. Variabel kontrol yang digunakan dalam penelitian ini adalah ukuran perusahaan, usia perusahaan, pertumbuhan penjualan, leverage, dan dummy sustainability report. Hanya ukuran perusahaan dan dummy sustainability report yang memiliki pengaruh positif terhadap Risiko Bisnis.

Keywords: *Pengungkapan Corporate Social Responsibility, Efektivitas Dewan Komisaris, Kepemilikan Institusional, Risiko Bisnis*

PENGARUH CSR *DISCLOSURE*, KEPEMILIKAN INSTITUSIONAL DAN EFEKTIVITAS DEWAN KOMISARIS TERHADAP *COST OF DEBT*

Dwi Nurchahyany

Idrianita Anis

Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Trisakti

Email: Dwi.nurchahyany@gmail.com

ABSTRACT

This Research aim to determine direct corporate social responsibility disclosure, ownership institutional, and effectiveness of commissioner against level costs of debt at company sector manufacturing that listed in stock exchange indonesia at year 2013-2017. Research's use variable control profitability, size company, liquidity, growth oppurtunity and dummy sustainability report.

Result research's conclude that corporate social responsibility disclosure and ownership institutional are not influential against cost debt. Whilst effectiveness council commissioner is influential against cost debt. Sample collection was carried out using the purposive sampling method and collected 31 manufacturing sector companies. This study uses SPSS 23.00 and multiple linear regression analysis methods with a significance level of 5%.

Keyword: *Corporate Social Responsibility Disclosure, Ownership Institutional, and Effectiveness Council Commissioner*

Penelitian ini bertujuan untuk mengetahui apakah *corporate social responsibility disclosure*, kepemilikan institusional, dan efektivitas dewan komisaris berpengaruh terhadap tingkat *Cost of Debt* pada perusahaan sektor manufaktur yang listed di Bursa Efek Indonesia (BEI) pada tahun 2013-2017. Penelitian ini menggunakan variabel control: profitabilitas, ukuran perusahaan, likuiditas, *growth oppurtunity* dan *dummy sustainability report*.

Hasil penelitian ini menyimpulkan bahwa *corporate social responsibility* dan kepemilikan institusional tidak berpengaruh terhadap biaya hutang, sedangkan efektivitas dewan komisaris berpengaruh terhadap biaya hutang. Pengumpulan sampel dilakukan dengan menggunakan teknik *purposive sampling method* dan terkumpul 31 perusahaan sektor manufaktur. Penelitian ini menggunakan SPSS 23.00 dan metode analisis regresi linier berganda dengan tingkat signifikansi 5%.

Kata kunci: *Corporate Social Responsibility Disclosure* ,Kepemilikan Institusional, dan Efektivitas Dewan Komisaris

SUSTAINABILITY POLICIES: THE LANDSCAPE IN INDONESIA

Juniati Gunawan

University of Trisakti – Jakarta
yuni_gnw@hotmail.com

Carol Tilt

University of South Australia –Australia
carol.tilt@unisa.edu.au

Paulina Permatasari

University of Parahyangan – Bandung, Indonesia
paulinapermatasari19@gmail.com

Abstrak

Kebijakan praktik keberlanjutan sangat penting di Indonesia untuk mendukung kegiatan keberlanjutan dan pelaporan dalam bisnis, termasuk untuk usaha kecil menengah (UKM). Tujuan penelitian ini adalah memberikan studi empiris mengenai kebijakan keberlanjutan, terutama untuk UKM dan menyampaikan temuan terkait jenis kebijakan yang ada dalam mendukung kegiatan keberlanjutan dan pelaporan untuk UKM.

Penelitian ini merupakan studi eksplorasi dengan mencari ketersediaan informasi kebijakan atau peraturan yang ada di Indonesia dari November 2017 hingga Agustus 2018. Informasi diperoleh melalui berbagai situs web dan wawancara tidak terstruktur dari berbagai narasumber.

Hasil penelitian menemukan bahwa peraturan terkait praktik keberlanjutan, khususnya mengacu pada laporan keberlanjutan hanya tersedia untuk perbankan dan perusahaan yang terdaftar, dan tidak satupun dari peraturan yang merujuk langsung untuk UKM. Di sisi lain, ada cukup banyak peraturan yang menggunakan terminologi 'tanggung jawab sosial perusahaan (CSR)', namun bukan 'keberlanjutan', meskipun banyak persepsi beranggapan bahwa CSR sama dengan keberlanjutan.

Hasil penelitian ini sangat penting sebagai platform untuk memberikan gambaran peta kebijakan keberlanjutan yang ada di Indonesia sehingga dapat dipertimbangkan untuk mengambil tindakan yang diperlukan. Oleh karena itu, temuan ini akan bermanfaat bagi pemerintah terkait, perusahaan besar dan UKM dalam rantai nilai, mengingat posisi penting UKM yang menopang kehidupan ekonomi Indonesia. Kini, peran UKM tidak lagi hanya sebagai pelaku dan kontribusi dalam negeri, namun diharapkan mampu bersaing di kancah global. Dengan demikian, maka isu keberlanjutan menjadi salah satu isu signifikan dalam keberlanjutan UKM. Penelitian sejenis, yakni terkait keberlanjutan dan UKM perlu dikembangkan, terutama dari Indonesia, sebagai salah satu negara besar yang berpengaruh dalam perekonomian global. Diharapkan, penelitian ini dapat menjadi referensi dan memberikan ide-ide baru dalam meningkatkan studi pada topik keberlanjutan.

Keywords: Sustainability, Policies, Regulation, Indonesia

Pelaporan Nilai Intrinsik Biodiversitas di Indonesia

Elok Heniwati
Universitas Tanjungpura
elok.heniwati@yahoo.com

Nur Asni
Universitas Halu Oleo
nur_asni2005@yahoo.com

Abstract: *The study is aiming at 1) disclosing biodiversity reporting practices by the mining industry in Indonesia, and 2) evaluating the reporting model based on deep ecological concepts.*

This study is useful for wider biodiversity community and relevant with the necessity of IBSAP (Indonesian Biodiversity Strategy and Action Plan) to advance study about reporting model of biodiversity so that it provides information that is qualifying to support stakeholders' decision-making.

This study uses secondary data consisting of sustainability reporting from PT Aneka Tambang (ANTAM) Tbk for the period 2013 to 2016. By using a content analysis approach, information from the report is then interpreted in the framework of intrinsic value according to deep ecology concepts.

The results indicate that ANTAM has reported biodiversity according to the current GRI standards that are consisting of strategic planning, performance/implementation, and evaluation levels. Further analysis of biodiversity value showed that ANTAM disclosure regarding biodiversity issues is in line with deep ecology concepts.

Keywords: content analysis, ANTAM, biodiversity, deep ecology

Analisis Faktor-Faktor yang Mempengaruhi Pengungkapan *Sustainability* Report

**(Studi Empiris pada Perusahaan yang Terdaftar di Bursa Efek Indonesia Tahun 2013-
2016)**

Full paper

Dian Handayani
Universitas Riau
dianhandayani803@gmail.com

Novita Indrawati
Universitas Riau
novitaindrawati@yahoo.co.id

Hariadi
Universitas Riau
Hariadi_yasni@yahoo.com

Abstract: *This study aims to analyze the influence of company size, profitability, leverage, managerial ownership, and governance committee on disclosure of sustainability report. The population of this research is companies listed on the Indonesia Stock Exchange. For sampling, a purposive sampling method is used, namely by selecting companies that publish sustainability reports during 2013-2016, to obtain 16 companies. The data analysis technique of this research is descriptive and experimental verification methods. Testing hypotheses with descriptive hypotheses is used multiple linear regression analysis. Multiple linear regression using Statistical Products and Services Solution (SPSS) software version 23.0. The results of this research indicate that company size, profitability, leverage, managerial ownership, and governance committees influence the disclosure of sustainability report.*

Keywords: *sustainability report disclosure, company characteristics, good corporate governance*

Capital Structure and Board Diversities in Firm Performances of Indonesian Lq45 Companies

Jenis Sesi Paper: Full paper

Saarse Elsy Hatane

Accounting Department,
Faculty of Business and Economics, Universitas
Kristen Petra
Email: elsyehat@petra.ac.id

Felicia Wiyono

Accounting Department,
Faculty of Business and Economics, Universitas
Kristen Petra
Email: felicia_wiyono@yahoo.com

Josua Tarigan

Accounting Department,
Faculty of Business and Economics,
Universitas Kristen Petra
Email: josuat@petra.ac.id

Abstract. *This study aims to examine the effects of capital structure and board diversities toward the performance of the company measured through ROCE and EVA spread. The study is conducted on companies from various industries which are listed on the Indonesia Stock Exchange (in the LQ45 index) and published an annual report for 7 years from 2010 to 2016. Capital structure management and board diversities must be well managed so that the company can sustain and secure its position in the market in order to maximize shareholders' wealth which becomes a new corporate paradigm for the company. This study observes a total of 588 annual reports comprising of 84 companies from various industry over a period of 7 years. Total debt to total asset ratio is used for capital structure measure as an independent variable. Gender diversity and education levels diversity are be used to measure board diversities as the moderating variables and firm performances are assessed through ROCE as accounting profit measure and EVA spread as the market-based. There are three control variables, namely, sales growth, firm size and firm age. There are eight hypotheses to be tested in this study. The results of this study are quite diverse. Debt to total assets has significant negative impacts on ROCE and EVA. Gender diversity has no significant effect on ROCE but has a negative one on EVA. The diversity in education level also has no significant impact on ROCE but has a significant positive effect on EVA. Diversity in education background has a significant negative effect on ROCE but has no significant influence on EVA.*

Keywords: *capital structure, board gender diversity, board education level diversity, board education background diversity*

Abstrak. *Penelitian ini bertujuan untuk menguji pengaruh struktur modal dan board diversities terhadap kinerja perusahaan yang diukur melalui ROCE dan EVA spread. Studi ini dilakukan pada perusahaan dari berbagai industri yang terdaftar di Bursa Efek Indonesia (dalam indeks LQ45) dan menerbitkan laporan tahunan selama 7 tahun dari 2010 hingga 2016. Struktur modal dan board diversities harus dikelola dengan baik sehingga perusahaan dapat mempertahankan dan mengamankan posisinya di pasar untuk memaksimalkan kekayaan pemegang saham yang menjadi paradigma perusahaan baru bagi perusahaan. Studi ini mengamati total 588 laporan tahunan yang terdiri dari 84 perusahaan dari berbagai industri selama 7 tahun. Rasio debt total asset digunakan untuk ukuran struktur modal sebagai variabel independen. Gender diversity dan education level diversity digunakan untuk mengukur board diversities yang menjadi variabel moderasi, dan kinerja perusahaan dinilai melalui ROCE sebagai ukuran laba akuntansi dan penyebaran EVA sebagai berbasis pasar. Ada tiga variabel kontrol, yaitu, pertumbuhan penjualan, ukuran perusahaan dan umur perusahaan. Ada delapan hipotesis yang akan diuji dalam penelitian ini. Hasil penelitian ini cukup beragam. Debt to total assets memiliki dampak negatif yang signifikan terhadap ROCE dan EVA. Gender diversity tidak memiliki efek signifikan pada ROCE tetapi memiliki efek negatif pada EVA. Education level diversity juga tidak memiliki dampak signifikan pada ROCE tetapi memiliki efek positif yang signifikan terhadap EVA. Education background diversity memiliki efek negatif yang signifikan pada ROCE tetapi tidak memiliki pengaruh signifikan terhadap EVA.*

Kata kunci: *capital structure, board gender diversity, board education level diversity, board education background diversity*

BOARD DIVERSITY AND FIRM PERFORMANCE

Halimah Tusya Diah, SE

Fakultas Ekonomi Universitas Andalas

Rita Rahayu, SE, MSi, AK,CA, PhD

Fakultas Ekonomi Universitas Andalas

Abstract

This study aims to examine the impact of board diversity of a company's board of commissioner and board of director on the financial performance. This study was motivated by limited number of studies associated to board diversity existence on company performance. The prior study has done the diversity measurement in several different ways, which may be the cause of the variety and inconsistent result. In addition, the diverse board is not a mandatory for companies in Indonesia as developing country, which means there is no obligation for companies to make a diverse boardroom. The aspect of board of diversity studied consist of board gender, board nationality and board age which proxied by Return on Asset, Return on Equity and Tobin's Q were tested with an Independent t-test. This study used purposive sampling and the samples comprise all manufacturing and banking companies listed on Indonesia Stock Exchange during 2016-2017. The study found only the existence of foreign board members for both Board of commissioner and Board of Director which has impact on company performance measured by ROA, ROE and Tobin's Q. Meanwhile, the board gender and board age have inconsistent result on company financial performance. This finding may be as a result of different composition specifically for each different companies. This study provides new insight for regulator and practitioner on the need of diverse board as a way to improve performance and enable them to manage the complexity within the company.

Key word: *board of commissioner, board of director, gender, performance*

Pengaruh Kepemilikan Keluarga dan Generasi Keluarga terhadap Dividen dan Leverage

Full paper

Aldo Santos

Universitas Prasetiya Mulya
aldosantos187@gmail.com

Elvira Rindra

Universitas Prasetiya Mulya
elvira.rindra@gmail.com

Athalia Ariati Hidayat

Universitas Prasetiya Mulya
athalia.ariati@pmbs.ac.id

Yang Elvi Adelina

Universitas Prasetiya Mulya
yang.elvi@pmbs.ac.id

Abstract: *This paper focuses on analyzing relationships between family ownership and generation toward dividend payout and leverage on publicly listed Indonesian firms in the period of 2012 until 2016. This research contributes in explaining relationship differences between family generations toward dividend payout and leverage in Indonesian family firms. Samples gathered by purposive sampling method and random effect regression results show negative and positive significant relationships of family ownership to dividend and leverage, respectively. Family as majority shareholder expropriates by paying a lower dividend while using additional supervision from creditors received from leverage usage as a control mechanism to mitigate agency problem. Study towards family generation shows a significant positive relationship between descendant-controlled firms and dividend payout, which is in line with income needs perspective, but insignificant towards leverage. Limitation of information forces this study to exclude the percentage of ownership and using dummy variable to classify family-owned firms and generational stage. Proven expropriation activities toward minority shareholders, family firms can increase transparency and good corporate governance practice.*

Keywords: *Family Firms, Family Generation, Dividend, Leverage*

**PENGARUH *CORPORATE GOVERNANCE*
DAN TANGGUNG JAWAB SOSIAL
TERHADAP KINERJA DI MEDIASI INOVASI**

Full paper

Suwardi Bambang Hermanto
Sekolah Tinggi Ilmu Ekonomi Indonesia
(STIESIA) Surabaya

Ikhsan Budi Riharjo
Sekolah Tinggi Ilmu Ekonomi Indonesia
(STIESIA) Surabaya

e-mail: sbhermanto@stiesia.ac.id

e-mail: ikhsanbudiriharjo@stiesia.ac.id

Abstract: *The purpose of the study was to analyze the effect of corporate governance and social responsibility on performance, and the mediating role of the culture of innovation. The object of research is small and medium-sized businesses in the Kenjeran tourist area in Surabaya. The survey was conducted by designing random sampling. Using a questionnaire to obtain the primary data of the study of one hundred eighty nine respondents from four types of small and medium business enterprises. The corporate governance variable instrument uses twelve indicators that reflect transparency, accountability, responsibility, and independence, and fairness. The instrument of social responsibility variables uses twelve indicators related to resource management. The instrument of innovation culture variable uses six indicators related to the implementation of new product / process development. The instrument for variable performance of small and medium enterprises uses nine indicators related to efficiency, effectiveness of products / processes, resources, and time. The technique of structural analysis of partial least squares equation modeling. The results of the study show that the innovation culture mediates the influence of corporate governance and social responsibility on performance. Corporate governance as an antecedent of social responsibility and a culture of innovation have a central role in improving the performance of small and medium enterprises.*

Keywords: *corporate governance, social responsibility, culture of innovation, performance*

PRAKTIK TECHNOLOGY INTELLECTUAL CAPITAL DISCLOSURE PADA PERUSAHAAN STARTUP DI UNICORN

Full Paper

B. Shinta Agustin

Fakultas Ekonomi dan Bisnis
Universitas Sebelas Maret Surakarta
Email: bshintaagustin@gmail.com

Indrian Supheni

Universitas Sebelas Maret
E-mail : isupheni@gmail.com

Agung Nur Probohudono

Fakultas Ekonomi dan Bisnis
Universitas Sebelas Maret
e-mail : mustdownnow@gmail.com

Abstract: *Industrial Revolution (Fintech) 4.0 is a new revolution in which this revolution has many impacts and influences on human life to work. This matter explain the important role of data in the business that is used to make decisions. The development of Fintech 4.0 tends to be seen in startup companies in the field of Fintech (Financial Technology). The purpose of this study is to identify verifying the disclosures owned by Unicorn startup companies on the components and the relevance of Intellectual Capital Disclosure. This study considers by testing the association of technology intellectual capital disclosure as a dependent variable and independent variables namely intellectual property, asset infrastructure, customer satisfication, business relations and employees. This study uses cross section data with a sample of 35 companies incorporated in the world Unicorn then the analysis used is regression analysis with the SPSS statistical test tool. The results of the analysis prove that intellectual property and business relations significantly influence the technology intellectual capital disclosure in startup firms. However, infrastructure aseet, consument satisfication, and employee have no effect on technology intellectual capital disclosure. The results of this study can be implied by investors, stakeholder, corporate managers, academics and policymakers who are interested about developing technology intellectual capital disclosure as a priority especially at startup firms.*

Keyword: *Financial technology, Start-up, Intellectual capital disclosure.*

PENGARUH SISTEM PENGENDALIAN INTERNAL PEMERINTAHAN DAN BUDAYA ORGANISASI TERHADAP *GOOD GOVERNANCE* DAN DAMPAKNYA TERHADAP KUALITAS LAPORAN KEUANGAN PEMERINTAH DAERAH

Setia Nurul Muliawati

Departemen Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Airlangga, Surabaya
Email: setianurulm@gmail.com

Zaenal Fanani

Departemen Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Airlangga, Surabaya
Email: fanani@feb.unair.ac.id

ABSTRACT

This study aims to determine the effect of internal control system of government and organizational culture on good governance and its impact on the quality of local government financial statements. Intansi governance requires an adequate system of internal government control and good organizational culture To improve the quality of local government financial statements. The population in this study is all SKPD in Sidoarjo regency, the sample taken is 40 SKPD in Sidoarjo regency. Testing the research hypothesis using Partial Least Square model with the help of SmartPLS 2.0 software. The results of this study indicate that the internal control system of government has a negative and insignificant effect on the quality of local government financial statements, while organizational culture has a positive and significant impact on the quality of local government financial statements. Furthermore, in its influence on good governance, internal control system of government and organizational culture have positive and significant influence, while good governance have positive and significant impact to the quality of local government financial report, so that automatically good governance can be used as intervening variable for internal control system of government and organizational culture on the quality of local government financial reports

Keywords : Internal Control System of Government, Organizational Culture, Good Governance, Quality of Local Government Financial Statement.

Pengaruh *Leverage*, *Financial Distress*, Kompensasi Rugi Fiskal terhadap *Tax Avoidance* sebelum dan setelah Konvergensi IFRS

Jenis Sesi Paper: Full Paper **Caecilia Dita Purwanti**

Fakultas Ekonomika dan Bisnis
Universitas Kristen Satya Wacana Salatiga

Priyo Hari Adi

Fakultas Ekonomika dan Bisnis
Universitas Kristen Satya Wacana Salatiga
priyo.adi@uksw.ed

Abstract: *This study aims to determine the effect of leverage, financial distress, and fiscal loss compensation on tax avoidance before and after IFRS convergence. The method used in this study is a quantitative method using two regression comparisons in measurements. This study uses research samples of manufacturing companies listed on the Indonesia Stock Exchange in 2008-2011 and 2014-2017. The results of this study prove that IFRS convergence affects leverage to tax avoidance to be significant lower, financial distress to tax avoidance becomes significant higher, and fiscal loss compensation to tax avoidance becomes significant lower.*

Keywords: *leverage, financial distress, fiscal loss compensation, tax avoidance*

Abstrak: *Penelitian ini bertujuan untuk mengetahui pengaruh leverage, financial distress, dan kompensasi rugi fiskal terhadap tax avoidance sebelum dan setelah konvergensi IFRS. Metode yang digunakan dalam penelitian ini adalah metode kuantitatif dengan menggunakan perbandingan dua regresi dalam pengukuran. Penelitian ini menggunakan sampel penelitian perusahaan manufaktur yang terdaftar dalam BEI tahun 2008-2011 dan 2014-2017. Hasil dari penelitian ini membuktikan bahwa konvergensi IFRS mempengaruhi leverage terhadap tax avoidance menjadi lebih rendah signifikan, financial distress terhadap tax avoidance menjadi lebih tinggi signifikan, dan kompensasi rugi fiskal terhadap tax avoidance setelah konvergensi IFRS menjadi lebih rendah signifikan.*

Kata kunci: *leverage, financial distress, kompensasi rugi fiskal, tax avoidanc*

DAMPAK TATA KELOLA TERHADAP KINERJA PERBANKAN: MARKET RISK SEBAGAI INTERVENING

Sparta

INDONESIA BANKING SCHOOL

Email: sparta@ibs.ac.id

ABSTRACT

This study aims to prove empirically the direct impact of the GCG mechanism on banking performance in Indonesia, the impact of the GCG mechanism on banking risk in Indonesia, the indirect impact of GCG mechanisms on banking performance in Indonesia by using intervening banking risk variables and the size impact on banking performance in Indonesia. The sample of this research is conventional banks registered on the Indonesia Stock Exchange from 2013 to 2017. The number of banks registered since that year are 29 banks, using panel balance data for the number of observations of 145. The results of the study show that only the number of board of directors and the proportion of independent banking commissioners have a positive direct impact on banking performance.. The size of the banking audit committee has a positive influence on the total risk and systematic risk of the banking system. The size of the board of commissioners of banks has a positive influence on the systematic risk of banking. The number of banking directors has a positive influence on systematic risk and has a negative influence on unsystematic risk banking. The proportion of independent commissioners has a significant negative effect on systematic risk and has a negative effect on unsystematic risk banking. The estimated total banking risk has a positive effect on banking performance, in other words the number of audit committees has an indirect positive effect on banking performance. The estimation of unsystematic risk banking has a negative effect on banking performance, in other words the number of directors can indirectly have a positive effect on banking performance and the proportion of independent commissioners indirectly has a negative effect on banking performance. Furthermore, bank size has a positive effect on banking performance. The results of this study have contribution for shareholders that to improve the performance of banks by implementing good corporate governance, the number of bank directors must be expanded according to the development of bank assets. For regulators, this result has contribution for more selective selection of candidates for commissioners and independent commissioners and criteria for the number of commissioner and commissioner candidates more stringent independent.

Key Words: Good Corporate Gavernance, Total Risk, Unsystematic Risk, Systematic Risk, Return on Asset

Efektivitas Tata Kelola, Adopsi Inovasi *E-Banking*, dan Kinerja

Jenis Sesi Paper: Full paper

Sutarti⁹
Universitas Indonesia
sutarti_stiek@yahoo.com

Akhmad Syakhroza
Universitas Indonesia
a_syakhroza@yahoo.com

Vera Diyanty
Universitas Indonesia
veranabila@gmail.com

Setio Anggoro Dewo
Universitas Indonesia
dewosa@gmail.com

Abstract : *Empirical studies regarding the effects of adoption of e-banking technology innovations have been carried out, but they still provide mixed results. There is still very limited research that considers the role of moderation variable that can strengthen the influence of e-banking technology innovation adoption on bank performance. This study aims to empirically examine the effect of e-banking innovation technology adoption on the performance of commercial banks in Indonesia with the effectiveness of information technology governance and corporate governance as the moderating variables. The population in this study is the commercial banks registered with Bank Indonesia during the period 2010-2016, excluding the non-listed Regional Development Banks (BPD) on the Indonesia Stock Exchange (IDX). The samples are chosen based on the purposive sampling technique. In this study, the observation of data using a panel data set with parameter estimation using GLS-RE Method. The results of the study prove that the effectiveness of bank governance can reduce the negative influence of the use of e-banking technology innovation adoption on the performance. While the effectiveness of information technology governance is not proven to moderate the influence of the use of e-banking technology innovation adoption on the performance. However, there is a significant correlation with the positive direction between the effectiveness of information technology governance and the performance (ROA). This research contributes in both methodological and conceptual terms. It provides empirical evidence on the role of information technology governance and corporate governance effectiveness in moderating the influence of the adoption of e-banking technological innovations on bank performance.*

Key words: *e-banking, corporate governance, IT governance, performance*

⁹ Merupakan mahasiswa program doktor pada Program Pascasarjana Ilmu Akuntansi Universitas Indonesia dan dosen tetap pada Sekolah Tinggi Ilmu Ekonomi Kesatuan –Bogor.

Measuring Sustainability Reporting Quality: Principles Based Approach

Paulina Permatasari
Parahyangan University, Bandung
paulinapermatasari19@gmail.com

Juniati Gunawan
Trisakti University, Bandung
yuni_gnw@hotmail.com

Lorne Cummings
Macquarie University, Sydney – Australia

lorne.cummings@mq.edu.au

Abstrak

Makalah ini bertujuan untuk mengembangkan metode pengukuran untuk kualitas pelaporan keberlanjutan (SRQ) dan memeriksa tingkat SRQ. Metode pengukuran tersebut dapat digunakan untuk mengukur kualitas laporan keberlanjutan di Indonesia. Metode ini dapat digunakan untuk menilai SRQ dengan tidak hanya mengevaluasi tingkat pengungkapan, tetapi juga dengan memeriksa kualitas berdasarkan prinsip-prinsip pedoman pelaporan. Analisis konten diterapkan untuk mengukur tingkat SRQ menggunakan pengukuran yang lebih komprehensif ini.

Sampel diambil dari laporan keberlanjutan yang berdiri sendiri dari perusahaan-perusahaan di Indonesia dengan mengambil laporan keberlanjutan yang tersedia untuk umum dari sumber data. Hasil menunjukkan bahwa skor keseluruhan SRQ adalah moderat (2,93 dari 5). Skor tersebut terdiri dari lima aspek, yaitu: (1) Tingkat pelaporan (SRD - kuantitatif) sebesar 2,50; (2) Tingkat pelaporan (SRD - Kualitatif) sebesar 3,65; (3) Menentukan Konten Laporan (SRPC) sebesar 3,29; (4) Menentukan Kualitas Laporan (SRPQ) skor 2,30; dan (5) Sesuai dengan pelaporan (SRA) skor 2,98. Usulan pendekatan yang lebih komprehensif untuk mengukur SRQ ini tidak hanya untuk memeriksa kuantitas, tetapi juga aspek kualitas.

Sejalan dengan keinginan meningkatkan kualitas laporan keberlanjutan, metode pengukuran ini diperlukan untuk membantu akademisi memeriksa kualitas laporan, serta untuk memberikan penilaian kredibilitas yang lebih yang dapat digunakan oleh praktisi untuk menganalisis konten laporan. Penerapan pengukuran SRQ dengan memeriksa perusahaan di Indonesia memberikan bukti empiris untuk memperkaya literatur yang ada dan menciptakan platform baru untuk penelitian di masa depan. Kontribusi utama dalam penelitian ini adalah penyusunan atribut SRQ yang disusun berdasarkan pendekatan penilaian pengukuran komprehensif serta menggunakan prinsip-prinsip pedoman pelaporan keberlanjutan, dan bukan hanya mengacu pada item pengungkapan pengindeksan.

Kata Kunci: *Sustainability Reporting Quality, Sustainability Report, Indonesia*

Kepemilikan Negara dan Misi BUMN: Bukti Empiris dari Indonesia

Full paper

Hilda Rossieta

FEB-Universitas Indonesia

hlda.rosieta@ui.ac.id

Ira Geraldina

STIE Indonesia Banking School

ira.geraldina@ibs.ac.id

Abstract: *This research proposes that state ownership is associated with companies' mission statements. The substance of law No.19/2003 article 2 regarding the objectives and purposes of SOEs' establishment is used as proxy for the state ownership. The research sample is a mission statement from 109 (one hundred and nine) SOEs listed on the BUMN website ([www.bumn.go, id](http://www.bumn.go.id)) on July 11, 2018. Using NVIVO software application, this research applies content analysis method to test the proposition. The results of the research support the proposition suggested, as seen by the emerging pattern of SOEs dual mission statement of Commercial-financial and Socio-economic, consistent with the provisions of the legislation. However, the Commercial-financial mission statement still dominates the SOE's mission statement in Indonesia, which is 82%, while the Socio-economic mission statement only covers 18%. The results of this study provide an understanding of why SOEs adopt a dual mission, namely to fulfill lawsuits governing state ownership in corporations in accordance with BUMN Law No. 19/2003. In carrying out the Commercial-financial mission for the benefit of shareholders (Concern for shareholders), SOEs are committed to maintaining competitive advantage and profitability. In addition, the BUMN also shows the Concern for society in its Social-economic mission statement by committing to providing services to the community, becoming a pioneer in economic activities that cannot be done by the private sector and cooperatives, and providing guidance and assistance to weak economic cooperatives, cooperatives and society.*

Keywords: *State Ownership, SOEs Dual Mission, Commercial-financial mission statements, Socio-economic mission statements*

Analisis Faktor-Faktor Yang Mempengaruhi *Risk Management Disclosures* Dan Dampaknya Terhadap Nilai Perusahaan

(Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2014-2016)

Full paper

Claudia Aiyah Rahayu
Universitas Riau
Claudiaayu16@gmail.com

Novita Indrawati
Universitas Riau
Novitaindrawati@yahoo.co.id

Al Azhar L
Universitas Riau
Alazharlukman1962@gmail.com

Abstract: *This study aims to examine the direct influence of independent commissioners, risk management committee and ownership concentration on firm value, and indirect testing of independent commissioners, risk management committee and ownership concentration on firm value through mediating variables, namely risk management disclosures. Samples were taken using Purposive sampling method. The total population is 144 and the sample is 109 manufacturing companies listed on the Indonesia Stock Exchange in 2014-2016. The method used in this study is a descriptive varificative method using secondary data obtained from annual reports and company financial statements. Hypothesis measurement using path analysis with PLS (Partial Least Square) software. The results of the study show that the direct influence: (1) independent commissioners, concentration of ownership and disclosure of risk management influence the value of the company, while the risk management committee does not affect the value of the company. (2) ownership concentration affects risk disclosure disclosure, while independent commissioners and risk management committees have no effect on risk management disclosures. For indirect effects, it shows that independent commissioners, risk management committees and ownership concentration do not affect the value of the company through risk management disclosures.*

Keywords: *Corporate Value, Risk Management Disclosure, Good Corporate Governance*

Praktik Transparansi Informasi dan Pembayaran Dividen pada Business Group

Jenis Sesi Paper: Full paper

Maria Irena

Universitas Prasetiya Mulya
maria.irena@student.pmsbe.ac.id

Rinaningsih

Universitas Prasetiya Mulya
rinaningsih@pmbs.ac.id

Valenvia Marina

Universitas Prasetiya Mulya
valenvia.marina@yahoo.com

Johan Yanto

Universitas Prasetiya Mulya
johan.yanto@pmbs.ac.id

Abstract : *This study aims to examine the effect of information disclosure and transparency practices in corporate governance on dividend payouts by taking into account the existence of business groups in moderating the relationship between those two. This research use non-financial companies listed on Indonesia Stock Exchange during the year 2010 to 2014 as the research object with a total of 485 firm-years observation. In this study, corporate governance is measured by the Transparency and Disclosure Index based on the ASEAN Corporate Governance Scorecard and dividend is measured through the dividend per sales ratio.*

The results show that transparency negatively affects dividend payouts, where dividends tend to play a role in building a company's reputation in the eyes of investors. This finding supports the substitution model.

However, the existence of a business group has no affect to the relationship between transparency and dividend payments. This shows that business group and non-business group companies have the same intention to pay dividends to shareholders and disclose information to the public.

In addition, research control variables have mixed results. Leverage having a significant negative effect on dividend payouts, whereas profitability has a significant positive effect on dividend payouts.

However, foreign ownership and growth opportunities found to have no effect on dividend payouts.

Keywords : *transparency, corporate governance, dividend, business group*

ANALISIS EMERGING SURPLUS
PADA PRODUK ASURANSI JIWA UNIT LINK BACK-END LOADING DALAM
KERANGKA IFRS17

Full paper

Meylina Sundari

Fakultas Ekonomi dan Bisnis Universitas Indonesia

meysundari@gmail.com

Asep Suwondo

Otoritas Jasa Keuangan

Suwondo2006@gmail.com

Abstrak:

Pengakuan laba (profit) pada uji profitabilitas (profit testing) produk unit link back-end loading menghasilkan cadangan premi yang bernilai negatif pada tahun pertama karena biaya yang bernilai positif di sisi pengeluaran sehingga menambah profit dan menghasilkan laba untuk bisnis yang baru terjual (new business gain). Situasi ini menimbulkan ketidakadilan dilihat dari sudut pandang pemegang polis karena jasa perlindungan belum sepenuhnya diterima oleh pemegang polis tetapi perusahaan telah mengambil laba terlebih dahulu. Standar pelaporan keuangan internasional nomor 17 tentang Kontrak Asuransi (International Financial Reporting Standard 17 atau IFRS17) yang akan mulai efektif berlaku pada tahun 2022, menyatakan bahwa perusahaan mengakui profit setiap periodenya (profit emergence) sesuai dengan jasa perlindungan asuransi yang telah diberikan kepada pemegang polis. Makalah ini membahas pengakuan profit produk asuransi jiwa unit link back-end loading menggunakan IFRS17. Analisis dilakukan dengan melihat pola pengakuan profit sepanjang masa kontrak menggunakan metode IFRS17. Secara umum hasil analisis atas pengakuan profit sepanjang masa kontrak menggunakan metode IFRS17 lebih stabil sehingga kondisi pengakuan laba yang tinggi diawal tahun penjualan tidak terjadi.

Kata Kunci:

profit testing, emergence surplus, unit link back-end loading, IFRS17

SUDAH BENARKAH PEMAHAMAN MAHASISWA AKUNTANSI TENTANG DEBIT KREDIT?

Sony Warsono¹⁰

Uswatun Hasanah¹¹

Universitas Gadjahmada

¹⁰ Dosen Fakultas Ekonomika dan Bisnis UGM, korespondensi melalui surel swarsono@ugm.ac.id

¹¹ Mahasiswa Program Doktor Akuntansi FEB UGM dan Dosen FEB UNSOED, surel: uswa25@yahoo.com

KOLABORASI ACCELERATED LEARNING METHOD DAN PRIOR KNOWLEDGE DALAM PENINGKATAN PRESTASI AKADEMIK

Jenis Sesi Paper: Full paper

I Ketut Suandi
Politeknik Negeri Bali
ketutsuandi@pnb.ac.id

I Made Wijana
Politeknik Negeri Bali
imdwjn@gmail.com

Abstract: *The purposes of this study are: (1) to explain the difference of the students' achievement between the students following accelerated learning and conventional instructional, (2) to explain the difference of the students' achievement between the students have high level prior knowledge and low level prior knowledge, and (3) to analyze the interaction effect between instructional method and prior knowledge to students' achievement. To achieve those research objectives, quasi experiment was conducted at accounting department of Bali State Polytechnic. The experiment used two-factor measurement with a factorial version of nonequivalent pretest-posttest control group design. This study involved several variables, among others: (1) students' achievement, (2) instructional method, and (3) prior knowledge. The samples for this research are first semester students at accounting department. The total samples are 174 students. For each treatment decided 25 subjects as analysis unit, therefore the total of analysis unit are 100 subjects. Base on the analysis, the results of the study are as follows. (1) There is a significant deference of the students' achievement between the students following accelerated learning and conventional instructional ($F=8,857$; $P<0.05$). (2) There is a significant difference of the students' achievement between the students have high level prior knowledge and low level prior knowledge ($F=10,819$; $P<0.05$). (3) There is a significant interaction effect between instructional method and prior knowledge to students' achievement ($F=11,341$; $P<0.05$). Suggested that the accelerated learning method is appropriate to be referred as instructional method alternative especially in improving the students' achievement in accounting subject.*

Keywords: *accelerated learning, conventional, prior knowledge, students' achievement*

Analisis entrepreneurial knowledge, entrepreneurial intention, dan entrepreneurial orientation pada pendidikan Ilmu Akuntansi

Clarisia Tanjaya
Wirawan E.D. Radianto
Universitas Ciputra

Abstract

This study aims to prove whether there are differences in entrepreneurial knowledge, entrepreneurial intention, and entrepreneurial orientation in accounting students in higher education. The problem with this research is whether there are differences in entrepreneurial knowledge, entrepreneurial intention, and entrepreneurial orientation between junior students and senior students. This research used quantitative analysis and survey method is applied to gather information. Then analyze the data using the independent sample T test. The results of this study are there are differences in entrepreneurial knowledge, entrepreneurial intention, and entrepreneurial orientation between junior and senior accounting students.

keyword: entrepreneurial knowledge, entrepreneurial intention, dan entrepreneurial orientation, accounting student

Adakah Tuhan dalam Akuntansi Posmodern ?

Jenis Sesi Paper: Full paper

Luky Patricia Widianingsih
Universitas Ciputra Surabaya
luky.patricia08@gmail.com

Abstract: The postmodern ethos is pervasive in various aspects including education, accounting in particular. This is certainly a challenge for the practice of education as what is ultimately given to students. This article provides a review of postmodern values that surfaced. To understand reality in practice, from the perspective of the learner, the researcher also takes a reflection of students as an illustration of how accounting in their assessment is during the challenges of the postmodern world. Finding an approach to the right learning system in the aim of transforming humanity is also a review of this paper. In the end, the concept of holistic education with a vision of integration conveyed through a conscious, dialogical and love approach is the end of the temporary answer of this author's awareness amid the challenges of the postmodern era.

Keywords: accounting, postmodern, holistic education, human transformation

Persepsi Mahasiswa Akuntansi terhadap Keterampilan Komunikasi Lisan bagi Profesi Akuntan

Ida Ayu Puspa Cindra Rini, Siti Nurwahyuningsih Harahap*

Universitas Indonesia

E-mail : idaayupuspac@yahoo.com, nungharahap@yahoo.com

ABSTRAK

Profesi akuntan memiliki hubungan erat dengan lingkungan bisnis dan masyarakat karena profesi ini merupakan pelaku aktif dalam dunia bisnis dan ekonomi. Melihat hal tersebut peningkatan kemampuan lulusan akuntansi perlu dilakukan sebagai upaya untuk mengantisipasi arus perubahan. Tujuan penelitian ini adalah untuk mengetahui persepsi mahasiswa akuntansi terhadap pentingnya keterampilan berkomunikasi untuk sukses berkarir di profesi akuntan. Penelitian ini dilakukan dengan menggunakan metode survei dengan menyebarkan kuesioner kepada 212 responden yang merupakan mahasiswa akuntansi tingkat awal dan tingkat akhir Fakultas Ekonomi dan Bisnis Universitas Indonesia. Selain itu, analisis deskriptif juga digunakan dalam penelitian ini untuk mengetahui rata-rata kemampuan setiap mahasiswa akuntansi dalam berkomunikasi. Penelitian ini menyimpulkan bahwa responden memiliki persepsi bahwa komunikasi lisan bagi karir di profesi akuntan merupakan hal yang penting. Hal ini menunjukkan bahwa mahasiswa akuntansi sudah memahami bahwa keterampilan komunikasi lisan merupakan faktor yang menentukan bagi kesuksesan dalam karir akuntan. Dengan demikian, program studi akuntansi di universitas-universitas perlu meningkatkan kemampuan komunikasi lisan lulusannya melalui kurikulumnya.

Kata kunci: *profesi akuntan, komunikasi lisan, keterampilan komunikasi*

ABSTRACT

Accounting professions have a very close relationship with the business environment and society because this profession is part of the business and economic world. Seeing this, increases the ability of accounting graduates have to be done in an effort to anticipate the flow of change. The purpose of this study is to determine the perception of accounting students on the importance of communication skills for successful career in the accounting profession. This study was conducted by using survey method and questionnaires distributed on 212 respondents. The respondents consist of entry level and final year accounting students from Fakultas Ekonomi dan Bisnis Universitas Indonesia. In addition, descriptive analysis is also used in this study to determine the average ability of each accounting students in communication. This study concludes that the respondents have perception that oral communication is important for a career in the accounting profession. This indicates that accounting students already understand that oral communication skill is a faktor that determines success in accounting career. As consequence, accounting program in universities should improve their graduates's oral communication skill via ther curriculum.

Key words: accounting profession, oral communication, communication skill

**corresponding author*

Analisis Faktor-faktor yang Mempengaruhi Perilaku Perpajakan Mahasiswa

Jenis Sesi Paper: Full paper

Vrindia Eugene Lysay

Universitas Pelita Harapan Kampus Surabaya
vrindialysay@gmail.com

R. B. Chrisdianto

Universitas Pelita Harapan Kampus Surabaya
roberto_ocarm@yahoo.com

Vierly Ananta Upa

Universitas Pelita Harapan Kampus Surabaya
vierly.ananta@uph.edu

Abstract: Taxes are very important for financial of the state. Tax ratio is currently not optimal. One of the efforts made by the government is to provide tax knowledge through university. Knowledge of taxes provided through education can change the mindset and encourage students to have positive tax behavior. This study is using two factors in measuring student taxation behavior, which are taxation literacy, and internship experience. This research also used tax education as a control variable. The purpose of this study is to examine and analyze the influence of taxation literacy, and internship experience on tax behavior of students. Sampling method used in this study is purposive sampling method with 160 respondents. The results of this study indicate that literacy taxation and internship experience do not affect tax behavior, but tax education affect students tax behavior.

Keywords: Taxation, Internship, Behavior

Studi Reviu Literatur Terstruktur Pada Penelitian Akuntansi Pendidikan Di Asia Tahun 2008-2017

Jenis Sesi Paper: Full paper

Anisa Fitriyani

Akuntansi Universitas Padjadjaran
anisa15013@mail.unpad.ac.id

Prima Yusi Sari

Akuntansi Universitas Padjadjaran
prima.yusi@unpad.ac.id

Abstract : *The purpose of this study is to analyse the development of accounting education research from articles in Asia and to provide recommendations for further research. The articles are chosen from international index journal in Asia such as Journal of Education for Business, Journal of Advance Research in Business, Management and Accounting, Asian Journal of Accounting and Governance, Petranika Journal of Social, Science and Humanities, and Jurnal Akuntansi dan Auditing.*

The research samples are 123 articles consisting of 53 articles from international journals published in Asia and 70 articles from national accounting journal and Simposium Nasional Akuntansi. The research method in this study is qualitative method with systematic literature review study approach. Content analysis is used in this study.

The result of this research shows that from 2008-2017 the number of accounting education research in Asia each year has trend to decrease. Descriptive research method, survey and interview research approach, and two authors dominate the accounting education research. China is the country that publishes the most internationally indexed accounting education research articles compared to other countries in Asia, although the origin of authors and the scope of the research mostly come from the United States. The most discussed topics are curriculums and instruction and students. The next topic that can be developed in accounting education research is topics related to students' interest in becoming professional accountant and CPA exams.

Keywords : *Accounting education, Asia, Literature review*

Faktor – Faktor Yang Mempengaruhi Kecurangan Akademik Mahasiswa Akuntansi Di Indonesia

Syafira Zulfia

(Universitas Padjadjaran)

Prima Yusi Sari

(Universitas Padjadjaran)

Abstract:

This study aims to understand the effect of fraud triangle theory on accounting students' academic dishonesty. Variables in this research are elements from fraud triangle which are pressure, opportunity, and rationalization as independent variables and academic fraud as dependent variable. Professional ethics knowledge is used in this research as intervening variable. This research uses multilinear regression analysis to know the effects of independent variables on dependent variable. Significance level used is 5%. The result shows that partially, pressure and rationalization significantly and positively affect the tendency to academic fraud. The higher pressure and rationalization are, the higher academic fraud is. Opportunity does not significantly affect the tendency of academic fraud. The result also shows that simultaneously, pressure, opportunity, and rationalization significantly affect academic fraud. Academic fraud tend to increase with the existence of pressure, opportunity, and rationalization simultaneously. Another result from this research shows that professional ethics knowledge does not intervene the effects of pressure, opportunity, and rationalization on academic fraud.

Keywords: pressure, opportunity, rationalization, academic fraud

Abstrak:

Penelitian ini bertujuan untuk mengetahui faktor-faktor apa saja yang dapat mempengaruhi mahasiswa akuntansi dalam melakukan kecurangan akademik dilihat dari teori *fraud triangle*. Variabel dalam penelitian ini adalah elemen dari *fraud triangle* itu sendiri yaitu *pressure*, *opportunity*, dan *rationalization* sebagai variabel independen dan variabel kecurangan akademik sebagai variabel dependen. Terdapat variabel *intervening* dalam penelitian ini yaitu variabel pengetahuan etika profesi. Penelitian ini menggunakan analisis regresi berganda untuk mengetahui pengaruh variabel independen terhadap dependen. Tingkat signifikansi yang digunakan adalah 5%. Hasil menunjukkan, secara parsial, *pressure* dan *rationalization* berpengaruh signifikan positif pada kecenderungan terjadinya kecurangan akademik. Semakin tinggi tingkat *pressure* maupun *rationalization* perilaku kecurangan akademik cenderung meningkat. Variabel *opportunity* tidak berpengaruh signifikan terhadap kecenderungan terjadinya perilaku kecurangan akademik. Secara simultan, *pressure*, *opportunity*, dan *rationalization* berpengaruh signifikan terhadap terjadinya perilaku kecurangan akademik. Perbuatan kecurangan akademik cenderung meningkat dengan adanya *pressure*, *opportunity*, dan *rationalization* secara bersamaan. Sedangkan variabel pengetahuan etika profesi tidak mampu mengintervensi pengaruh dari *pressure*, *opportunity*, dan *rationalization* terhadap terjadinya kecurangan akademik.

Kata kunci: *pressure*, *opportunity*, *rationalization*, kecurangan akademik

**GAYA KONSILIATORI AUDITOR PAJAK SAAT BERHADAPAN DENGAN
PERSELISIHAN PAJAK**
Full paper

Muhammad Ikbal

Universitas Mulawarman, Samarinda
ivaganza@gmail.com

Iskandar

Universitas Mulawarman, Samarinda

Irwansyah

Universitas Mulawarman, Samarinda

Abstract

The main purpose is to analyze various external factors that may affect the implementation of the tax auditor's conciliatory style in resolving disputes or tax issues. This research uses survey approach, questionnaire as data collection method. Sample unit using the Tax Auditor in KPP Pratama local office in Indonesia. Research uses two empirically untested variables, so it only uses propositions, and predicts three variables that use the hypothesis. The results show that it supports two hypotheses and supports one proposition that supports the second hypothesis and the third hypothesis and accepts the fourth proposition. There are three variables that have significant influence related to the tax auditor's consultative style; tax complexity, managerial control and Time Budget Pressure. While taxpayer cooperation and auditor work experience have no significant impact.

Keywords: *Conciliatory Style, Taxpayers' Cooperation, Tax Complexity, Managerial Control, Time Budget Pressure and Working Experience of Auditor.*

Pengaruh Pengetahuan Pajak dan Kompleksitas Aturan Pajak terhadap Kepatuhan Pajak Melalui Keadilan Pajak

Full paper

Ngadiman

Universitas Tarumanegara
ngadiman_ngadiman@yahoo.com

Vanie

Universitas Tarumanegara
vanie.gp@gmail.com

Abstract: *The purpose of this study is to examine the effect of tax knowledge and tax rules complexity towards tax compliance through tax fairness as a mediating variable. Research data used is primary data obtained by distributing questionnaires to 100 individual taxpayers in the Tangerang area that work as free and/or self-employed workers. Data analysis was processed using the PLS-SEM (Partial Least Square - Structural Equation Model) method which was tested using SmartPLS 3.2.7 software. The hypothesis testing result show that: (1) tax knowledge has a positive and significant effect on tax fairness; (2) tax rules complexity have a positive and significant effect on tax fairness; (2) tax fairness has a positive and significant effect on tax compliance; (4) tax knowledge has a positive and significant effect on tax compliance; (5) the complexity of the rules does not affect tax compliance significantly; (6) tax fairness mediates the relationship between tax knowledge and tax compliance; and (7) tax fairness is a full mediator to the relationship between tax rules complexity and tax compliance.*

Keywords: *tax knowledge, tax complexity, tax fairness, tax compliance*

Pemetaan Penelitian Penghindaran Pajak di Indonesia

Jenis Sesi Paper: Full Paper

Nurul Herawati

Fakultas Ekonomi dan Bisnis
Universitas Trunojoyo Madura
herawati@trunojoyo.ac.id

Bandi

Fakultas Ekonomi dan Bisnis
Universitas Sebelas Maret
bandi.ssm@gmail.com

Rahmawati

Fakultas Ekonomi dan Bisnis
Universitas Sebelas Maret
rahmaw2005@yahoo.com

Doddy Setiawan

Fakultas Ekonomi dan Bisnis
Universitas Sebelas Maret
doddy.setiawan@gmail.com

Abstract: This study aims to provide an overview of the development of tax avoidance research in Indonesia from 12 accredited national journals ranking 1 & 2. The study sample included 27 articles that researched tax avoidance in Indonesia over the 2012 – 2018 observation period. Mapping was done by classifying articles based on research topics (antecedents and consequences), population and research samples, tax avoidance proxies, and citation analysis (Hesford, Lee, Stede, & Young, 2007). The mapping results show that the publication of the most tax avoidance research in Jurnal Akuntansi (22%). The antecedents topic dominates tax avoidance research and there are 28 antecedent variables from 23 articles. The most widely studied antecedent variable is corporate governance. The consequence topics are 4 articles with 5 variables. The dominating research sample was manufacturing companies (41%) and 63% of articles used a number of samples above 100. The most widely used tax avoidance proxies were ETR, Current ETR, and ETR Cash. The tax avoidance research citation rate reached 163 in the observation period and 67% of the articles received citations. The most cited topics are antecedents of corporate governance, company size, liquidity, leverage, and earnings management.

Keywords: Tax Avoidance, Tax Aggressiveness, Accounting, ETR

Abstrak: Penelitian ini bertujuan memberikan gambaran tentang perkembangan penelitian penghindaran pajak di Indonesia dari 12 jurnal nasional terakreditasi ranking 1 & 2. Sampel penelitian ini mencakup 27 artikel yang membahas tentang penghindaran pajak di Indonesia dengan periode amatan 2012 hingga 2018. Pemetaan dilakukan dengan mengklasifikasikan artikel berdasarkan topik penelitian (anteseden dan konsekuensi), populasi dan sampel penelitian, proksi penghindaran pajak, dan analisis sitasi (Hesford, Lee, Stede, & Young, 2007). Hasil pemetaan menunjukkan bahwa publikasi penelitian penghindaran pajak terbanyak di Jurnal Akuntansi (22%). Topik anteseden mendominasi penelitian penghindaran pajak dan terdapat 28 variabel anteseden dari 23 artikel. Variabel anteseden yang paling banyak diteliti adalah corporate governance. Topik konsekuensi sebanyak 4 artikel dengan 5 variabel. Sampel penelitian yang mendominasi adalah perusahaan manufaktur (41%) dan 63% artikel menggunakan jumlah sampel di atas 100. Proksi penghindaran pajak yang paling banyak digunakan adalah ETR, Current ETR, dan Cash ETR. Tingkat sitasi penelitian penghindaran pajak mencapai 163 dalam periode amatan dan 67% artikel telah mendapatkan sitasi. Topik yang paling banyak di sitasi adalah anteseden corporate governance, ukuran perusahaan, likuiditas, leverage, dan manajemen laba.

Kata Kunci: Penghindaran Pajak, Tax Avoidance, Agresivitas Pajak, Akuntansi, ETR

Kecenderungan Tekanan Keuangan Mendorong Perbankan Melakukan Penghindaran Pajak

(Perusahaan Perbankan Yang Terdaftar di BEI periode 2014-2017)

Ali Sandy Mulya
Universitas Budi Luhur
alisandy@outlook.com

Nurhayati
Universitas Budi Luhur
assa_bp@yahoo.com

Abstrak

Tujuan: Untuk memperoleh gambaran dan bukti empiris mengenai kecenderungan tekanan keuangan mendorong perbankan untuk melakukan penghindaran pajak dengan disclosure and transparency sebagai variabel moderasi.

Desain/Methodologi: Metode yang digunakan dalam penelitian ini adalah metode penelitian kuantitatif. Data penelitian ini terdiri dari data sekunder, yang diperoleh dari publikasi elektronik. Metode analisis yang digunakan dalam penelitian ini adalah analisis jalur dengan menggunakan Smart Partial Least Squares (PLS). Metode Smart PLS didasarkan pada pertimbangan bahwa dalam penelitian ini terdapat hubungan tekanan keuangan terhadap penghindaran pajak, sehingga fokus analisis bergeser dari hanya estimasi dan penafsiran signifikan parameter menjadi validitas dan akurasi prediksi.

Temuan: Penghindaran pajak selama beberapa tahun ini menjadi isu yang penting untuk mendapatkan perhatian lebih. Pergeseran fenomena penghindaran pajak dari aktivitas legal mengarah pada aktivitas tidak legal (Slemrod dan Yitzhaki, 2002). Besarnya koefisien tekanan keuangan sebesar -0.201 yang berarti pengaruh tekanan keuangan terhadap penghindaran pajak negatif. CETR mencapai titik maksimum diatas 40%, yang berarti pembayaran kas pajak yang dibayarkan perusahaan hanya mencapai 40% dilihat dari rata-ratanya. Disclosure and transparency tidak dapat memoderasi hubungan tekanan keuangan dan penghindaran pajak.

Batasan/implikasi penelitian: Penelitian ini hanya berfokus pada perusahaan perbankan yang menjadi pemeringkat besar yang terdaftar di BEI untuk periode tahun 2014-2017. Sample tersebut dipilih peneliti karena adanya perubahan regulasi dari Bank Indonesia dan Peraturan Otoritas Jasa Keuangan.

Implikasi praktis: Bagi pembuat kebijakan, agar dapat lebih memperhatikan hal yang biasa digunakan oleh perusahaan untuk mengurangi penerimaan negara dari sektor pajak; serta emiten diharapkan agar senantiasa mentaati tatanan Corporate Governance (CG), meningkatkan kinerja yang optimal, dan menjaga tingkat pertumbuhan entitas yang pada akhirnya akan meningkatkan nilai serta kepercayaan investor.

Nilai: Untuk mengungkap CG, peneliti menggunakan skoring pada 3 (tiga) indikator dalam variabel moderasi disclosure and transparency pada ASEAN Scorecard.

Kata kunci: Tekanan Keuangan, Disclosure and Transparency, Penghindaran Pajak

Determinan Penghindaran Pajak pada Perusahaan Pertambangan di Indonesia

Jenis Sesi Paper: Full paper

Umi Sulistiyanti
Universitas Islam Indonesia
Email : umi_sulistiyanti@uii.ac.id

Aristianto Dwi Saputra
Universitas Islam Indonesia
Email : arisdsaputra45@gmail.com

Abstract

Tax avoidance is one of the company's strategies to alleviate the company's tax burden by minimizing the amount of tax that must be paid legally. The mining sector is the most vulnerable sector to practice tax avoidance because it has a large profit from mining activities carried out. One of the cases of tax avoidance that have occurred in Indonesia were carried out by the Bakrie group mining companies which indicated tax avoidance of around Rp 2.1 trillion. This study aims to empirically examines the influences executive incentive, corporate risk, Corporate Governance and accounting conservatism to tax avoidance. The research's population of this study are Mining companies listed in Indonesia Stock Exchange (IDX) in 2012, 2013, 2014, 2015, 2016 and 2017 which is 41 companies. This research samples are 5 companies or 30 observation data selected by purposive sampling method. The data used secondary data that obtained from Indonesia Stock Exchange (IDX) and it was analyzed by multiple regression. The result of the research shows that audit quality, and accounting conservatism have negative significant effect on tax avoidance. While executive incentive, corporate risk, institutional ownership, independent commissioners and audit committee have not effect to tax avoidance

Keywords: *executive incentive, corporate risk, corporate governance, accounting conservatism*

ORIENTASI GENDER DALAM PENGAMBILAN KEPUTUSAN ETIS KONSULTAN PAJAK

Yenni Mangoting
Universitas Kristen Petra Surabaya
yenni@petra.ac.id

Novrida Qudsi Lutfillah
Politeknik Negeri Malang
vrie_dha05@yahoo.com

Abstrak. Tujuan penelitian ini untuk mengetahui perbedaan *client relationship*, pertimbangan etis, sifat *Machiavelian*, dan persepsi etika dan tanggung jawab sosial antara konsultan pajak laki-laki dan perempuan dalam pengambilan keputusan etis konsultan pajak. *Mixed method* dipilih sebagai metode dengan jumlah sampel sebanyak 59 konsultan pajak di Surabaya dan memberikan pertanyaan kepada 5 orang konsultan pajak. Hasil penelitian menunjukkan tidak ada perbedaan antara konsultan pajak laki-laki dan perempuan dalam pengambilan keputusan etis. Pengambilan keputusan etis harus dimiliki konsultan pajak tanpa memandang gender.

Kata kunci: Keputusan etis, Gender, Konsultan Pajak, *Mixed method*

Abstract. The purpose of this study is to determine differences in the client relationship, ethical considerations, Machiavellian traits and perception of ethical and social responsibility among tax consultant's men and women in ethical decision of tax consultant. *Mixed method* is selected as the method of analysis with a total sample of 59 tax consultants in Surabaya and provides questions to five different tax consultant. The results showed that there were no differences between male and female tax consultants in ethical decision making. Ethical decision making must be owned by a tax consultant regardless of gender.

Key words: Ethical Considerations, Gender, Tax Consultant, *Mixed Method*

VALUASI KESADARAN PAJAK TERHADAP KEPATUHAN PAJAK RELIGIUSITAS SEBAGAI MODERATOR

Sela Sukmana^{1*}, Syahril Djadang², JMV. Mulyadi³, M. Ardiansyah Syam
¹²³⁴Magister Akuntansi Universitas Pancasila

*Korespondensi: djaddangsyahril@gmail.com / sellasukmana@gmail.com

ABSTRACT

This study aims to examine the valuation of tax education, tax knowledge, and tax audit on tax compliance, with religiosity as a moderator in the Office of Tax Service Pratama Jakarta Tanah Abang Tiga. The data used in this study is the primary data obtained through a questionnaire of 400 respondents Taxpayers registered in KPP Pratama Jakarta Tanah Abang Tiga. The results of this study indicate that tax education, tax knowledge, and tax audit significantly influence tax compliance, while religiosity has no significant effect on tax compliance, but the interaction between religiosity and tax education and interaction of religiosity and tax knowledge have a significant effect on tax compliance.

Keywords: *tax compliance; tax knowledge; tax audit; religiosity*

ABSTRAK

Penelitian ini bertujuan untuk menguji valuasi pendidikan pajak, pengetahuan pajak, dan pemeriksaan pajak terhadap kepatuhan pajak, dengan religiusitas sebagai pemoderasi di lingkungan Kantor Pelayanan Pajak Pratama Jakarta Tanah Abang Tiga. Data yang digunakan dalam penelitian ini adalah data primer yang diperoleh melalui kuesioner dari 400 responden Wajib Pajak yang terdaftar di KPP Pratama Jakarta Tanah Abang Tiga. Hasil penelitian ini menunjukkan bahwa pendidikan pajak, pengetahuan pajak, dan pemeriksaan pajak berpengaruh signifikan terhadap kepatuhan pajak, sedangkan religiusitas tidak berpengaruh signifikan terhadap kepatuhan pajak, namun interaksi antara religiusitas dan pendidikan pajak dan interaksi religiusitas dan pengetahuan pajak berpengaruh signifikan terhadap kepatuhan pajak..

Kata kunci: kepatuhan pajak; pendidikan pajak; pengetahuan pajak; pemeriksaan pajak; religiusitas

AKTIVITAS ORGAN TATA KELOLA PERUSAHAAN YANG INDEPENDEN, PENGHINDARAN PAJAK, DAN LINGKUNGAN PAJAK NEGARA: BUKTI EMPIRIS DARI NEGARA ASEAN

Jenis Sesi Paper: Full Paper

Oktavia

Universitas Kristen Krida Wacana

oktavia@ukrida.ac.id

Abstract: *This study aims to examine the effect of independent corporate governance organ activities (including: the busyness level and political connections of independent directors and audit committee) on the level of tax avoidance. In addition, this study also examines the effect of a country's tax environment on the relationship between independent corporate governance organ activities and the level of tax avoidance. This paper uses cross-country analysis with the scope of countries in the ASEAN region, consisting of: the Philippines, Indonesia, Malaysia, Singapore, and Thailand. By applying panel data analysis estimated using the LSDV (Least Square with Dummy Variable) technique, the research finds that the busyness level and political connections of independent directors and audit committee positively affect the company's tax avoidance level in a country with uncompetitive tax environment. On the other hand, the busyness level and political connections of independent directors and audit committee apparently do not affect the company's tax avoidance level in a country with competitive tax environment. The findings prove that the relationship between independent corporate governance organ activities (as measured by the busyness level and political connections of independent directors and audit committee) and company tax avoidance activities are affected by the country's tax environment. This study is the first to test the busyness level of independent corporate governance organs on the tax avoidance level, as well as the first to examine the role of a country's tax environment on the relationship between independent corporate governance organ activities and tax avoidance level.*

Keywords: *Corporate governance, busyness level, political connection, tax avoidance, tax environment.*

Abstract: *Penelitian ini bertujuan untuk menguji pengaruh aktivitas organ tata kelola perusahaan yang independen (mencakup: tingkat kesibukan dan koneksi politik dari direktur independen maupun komite audit) terhadap tingkat penghindaran pajak. Selain itu, penelitian ini juga menguji pengaruh dari lingkungan pajak suatu negara terhadap hubungan antara aktivitas organ tata kelola perusahaan yang independen dengan tingkat penghindaran pajak. Penelitian ini menggunakan analisis lintas negara dengan lingkup negara-negara di ASEAN, yang terdiri dari: Filipina, Indonesia, Malaysia, Singapura, dan Thailand. Dengan menggunakan analisis data panel yang diestimasi dengan teknik LSDV (Least Square with Dummy Variable), penelitian ini menemukan bahwa di negara dengan lingkungan pajak yang tidak kompetitif, tingkat kesibukan maupun koneksi politik yang dimiliki oleh direktur independen dan komite audit berpengaruh positif terhadap tingkat penghindaran pajak perusahaan. Sebaliknya, di negara dengan lingkungan pajak yang kompetitif, tingkat kesibukan maupun koneksi politik yang dimiliki oleh direktur independen dan komite audit ternyata tidak berpengaruh terhadap tingkat penghindaran pajak perusahaan. Temuan ini membuktikan bahwa hubungan antara aktivitas organ tata kelola perusahaan yang independen (yang diukur dengan tingkat kesibukan maupun koneksi politik dari direktur independen dan komite audit) dengan aktivitas penghindaran pajak perusahaan dipengaruhi oleh lingkungan pajak di negara tersebut. Penelitian ini merupakan penelitian pertama yang menguji tingkat kesibukan dari organ tata kelola perusahaan yang independen terhadap tingkat penghindaran pajak, serta penelitian pertama yang menguji peran dari lingkungan pajak suatu negara terhadap hubungan antara aktivitas dari organ tata kelola perusahaan yang independen dengan tingkat penghindaran pajak.*

Kata kunci: *Tata kelola perusahaan, tingkat kesibukan, koneksi politik, penghindaran pajak, lingkungan pajak.*

Prediksi Tax Aggressiveness Pada Perusahaan Manufaktur Di Indonesia

Jenis Sesi Paper: Full Paper

Aisa Dwi Farhani

Universitas Trisakti

aisa.dwif@yahoo.com

Etty Murwaningsari

Universitas Trisakti

etty_nasser@yahoo.com

Abstract: *The amount of tax that received by the government can affect how much the budget will be spent on the national economy. However, taxpayers will be motivated to reduce their tax payments so that their income remains maximum. This research aims to examine and analyze the impact of financial distress, sales growth, and short-debt maturity on tax aggressiveness (ETR) with accounting irregularities is used as moderating variable on manufacture company that listed on IDX and change in ROA, market to book ratio, CEO tenure, age public, and abnormal earnings are used as control variables. This study uses secondary data and the sample consists of 58 manufacturing companies that listed on IDX in the period 2013-2017 that meet all the requirements of purposive sampling. The testing is done by using multiple regression analysis using SPSS data processing applications. The result of this study indicate that financial distress and sales growth has no effect while short-debt maturity negatively affects the tax aggressiveness. Accounting irregularities could amplify the effect of financial distress and short-debt maturity partially on tax aggressiveness, however accounting irregularities could not moderate the effect of sales growth and tax aggressiveness.*

Keyword: *Financial Distress, Sales Growth, Short-Debt Maturity, Tax Aggressiveness*

Abstrak: *Besarnya pajak yang diterima oleh pemerintah maka dapat mempengaruhi berapa besar anggaran yang akan dikeluarkan untuk perekonomian nasional. Namun, wajib pajak akan termotivasi untuk menekan pembayaran pajaknya supaya tidak mengurangi penghasilan wajib pajak. Penelitian ini bertujuan untuk mengetahui seberapa besar pengaruh financial distress, sales growth, dan short-debt maturity terhadap tax aggressiveness yang diprosikan dengan ETR dengan menggunakan accounting irregularities sebagai variabel moderasi pada entitas manufaktur yang terdaftar di BEI serta change in ROA, market to book ratio, CEO tenure, age public, dan abnormal earnings sebagai variabel kontrol. Penelitian ini menggunakan data sekunder secara online dengan jumlah sampel sebanyak 58 entitas manufaktur di BEI periode 2013-2017 yang memenuhi seluruh persyaratan purposive sampling. Metode yang digunakan adalah metode regresi berganda dengan menggunakan aplikasi olah data SPSS. Hasil penelitian ini menunjukkan bahwa financial distress dan sales growth tidak berpengaruh sedangkan short-debt maturity berpengaruh negatif terhadap tax aggressiveness. Accounting irregularities dapat memperkuat pengaruh financial distress dan short-debt maturity secara parsial terhadap tax aggressiveness, namun tidak dapat memoderasi pengaruh sales growth terhadap tax aggressiveness.*

Kata Kunci: *Financial Distress, Sales Growth, Short-Debt Maturity, Tax Aggressiveness*

**CORPORATE SOCIAL RESPONSIBILITY, LEVERAGE AND TAX
AVOIDANCE: THE MODERATING EFFECT OF INDEPENDENT
COMMISSIONER**

Full paper

Adelia Shahtrida Mayangsari

Fakultas Ekonomi dan Bisnis

Universitas Mulawarman

adeliasm11@gmail.com

Zaki Fakhroni[©]

Fakultas Ekonomi dan Bisnis

Universitas Mulawarman

zaki.fakhroni@feb.unmul.ac.id

Abstrak: Penelitian ini dilakukan untuk menguji apakah Corporate Social Responsibility (CSR) dan Leverage berpengaruh terhadap Penghindaran Pajak dan penelitian ini dilakukan untuk melihat apakah komisaris independen telah melakukan tugas pengawasan secara efektif dan efisien sehingga mengurangi terjadinya Penghindaran Pajak. Penelitian ini menggunakan data sekunder yang diambil dari laporan keuangan dan laporan tahunan perusahaan manufaktur periode 2010-2017, berdasarkan metode purposive sampling terdapat 215 data tahun perusahaan. Penelitian ini menggunakan multiple linear regression analysis dan multiple linear regression analysis dengan teknik Moderate Regression Analysis. Data yang diperoleh dianalisis menggunakan software IBM SPSS Statistics 24. Hasil penelitian menunjukkan bahwa CSR berpengaruh positif dan signifikan terhadap Penghindaran Pajak, Leverage berpengaruh positif dan signifikan terhadap Penghindaran Pajak, Komisaris Independen tidak dapat memoderasi hubungan antara CSR dan Penghindaran Pajak, Komisaris Independen tidak dapat memoderasi hubungan antara Leverage dan Penghindaran Pajak.

Kata Kunci: CSR, Leverage, Independent Commissioners, Tax Avoidance

© Corresponding Authors

Determinan Tax Compliance
Studi Wajib Pajak Di Samarinda

Full paper

Muhammad Hendrawan Zaki Fakhroni[©]

Fakultas Ekonomi dan Bisnis

Universitas Mulawarman

adeliasm11@gmail.com

Fakultas Ekonomi dan Bisnis

Universitas Mulawarman

zaki.fakhroni@feb.unmul.ac.id

Abstract : *This research aims to examine the effect tax rate, tax penalties, tax justice, and trust in government on tax compliance. This research is conducted to compare the factors of economic variables and non-economic variables that affect the level of tax compliance in each taxpayers to increase the revenue from the taxation sector. The population used in this research is registered and effective individual taxpayers in the Tax Office, Kantor Pelayanan Pajak Pratama located in Samarinda. The technique research sample used is the random sampling method. This research use multiple regression as the method of analysis. The results show that tax rate have effect on tax compliance, tax penalties have effect on tax compliance, tax justice have effect on tax compliance, and trust in government have effect on tax compliance.*

Keywords : *Tax Rate, Tax Penalties, Tax Justice, Tax Compliance*

[©] Corresponding Authors

Faktor-Faktor yang Mempengaruhi Kepatuhan Wajib Pajak di Mediasi Kemauan Membayar Pajak

W H N R ¹ S₁ B₁ H ²

^{1,2}Sekolah Tinggi Ilmu Ekonomi Indonesia (STIESIA) Surabaya

¹Email: wahyuayu1997@gmail.com

²Email: sbhermanto@stiesia.ac.id

Abstrak: This research aimed to analyze the effect of taxpayer awareness, service quality and taxation sanctions on the willingness to pay taxes, tax sanctions and willingness to pay taxes on taxpayer compliance and tax sanctions on taxpayer compliance with the willingness to pay taxes as an intervening variable. The data collection technique used accidental sampling, in which the sample was based on coincidence with researchers who were suitable as samples. In line with, there were 111 individual taxpayers, as sample, registered at the Pratama Sukomanunggal Tax Office, Surabaya. While, the data was primary with questionnaire as the instrument. The research result concluded the taxpayers' awareness and service quality had affected the willingness to pay taxes, while tax sanctions did not affected the willingness to pay taxes. It could be shown by the R square of 33% which explained the taxpayer awareness, service quality and taxation sanctions on the willingness to pay taxes. On the other hand, the remaining 67% was influenced by other variables outside the model. Moreover, tax penalties and willingness to pay taxes affected taxpayers compliance. It could be shown by the R square of 47.8% which explained the tax sanction and willingness to pay taxes on taxpayer compliance. While, the remaining 52.2% was influenced by other variables outside the model. In brief, willingness to pay taxes did not have a mediating role in the relationship between tax sanctions on taxpayers compliance.

Keywords: Taxpayers' Awareness, Sanctions, Willingness to Pay, Compliance

Pengaruh Sistem Administrasi Perpajakan Dan Faktor Demografi Terhadap Kepatuhan Wajib Pajak

Elisa Saraswati
Universitas Trisakti
elisasaraswati15@gmail.com

Murtanto
Universitas Trisakti
murayo2003@yahoo.com

Abstract: *This study aims to examine the effect of the Tax Administration System which is proxied by the modernization of the tax administration system, tax authorities and tax sanctions and Demographic Factors which are proxied by education level, income level and type of work. The sample in this study were 130 individual taxpayers who were carrying out obligations at KPP Pratama Cibitung. The sampling technique used is Convenience Sampling. The data analysis used in this study is multiple regression analysis. Based on multiple regression analysis shows that the modernization of the tax administration system, tax sanctions, education level and type of work have a positive effect on taxpayer compliance. Meanwhile, tax authorities and income levels do not effect taxpayer compliance.*

Keywords: *Tax administration system, Demographic factors, Taxpayer compliance*

Agresivitas Pajak, Kepemilikan Institusional dan Nilai Perusahaan

Winda Febriyanti

Prodi Akuntansi, Fakultas Ekonomi dan Bisnis
Universitas Sebelas Maret
windafebriyanti97@gmail.com

Eko Arief Sudaryono

Prodi Akuntansi, Fakultas Ekonomi dan Bisnis
Universitas Sebelas Maret
ekoariefs14@yahoo.com

Wahyu Widarjo

Prodi Akuntansi, Fakultas Ekonomi dan Bisnis
Universitas Sebelas Maret
wahyu_widarjo@yahoo.com

Abstract

This study aims to provide empirical evidence about the effect of tax aggressiveness on firm value. In addition, this study also analyzes the effect of the interaction of institutional ownership and tax aggressiveness on firm value. The sample of this study is manufacturing companies listed on the Indonesia Stock Exchange (IDX) in the period 2013-2017. The results of the analysis on 225 company samples show that the Effective Tax Rate (ETR) has a positive effect on firm value. A high ETR indicates low tax aggressiveness, and vice versa. Therefore, the results of this study indicate that the higher the tax aggressiveness, the lower the value of the company. Furthermore, the results of the study also show that the interaction between ETR and institutional ownership has a negative effect on firm value. This indicates that institutional ownership weakens the effect of tax aggressiveness on firm value. High institutional ownership tends to use voting rights and authority to encourage company management to carry out tax aggressiveness that benefits the majority owner. Therefore, investors give lower appreciation to companies that have a high level of institutional ownership and have a low ETR value.

Keywords : *firm value, tax aggressiveness, institutional ownership*

Person-Situation Interactionist Analysis of Individual Taxpayers Compliance Behavior

Full paper

Syaiful Iqbal
Universitas Brawijaya
iqbal@ub.ac.id

Mahfud Sholihin
Universitas Gadjah Mada
mahfud@ugm.ac.id

Eko Suwardi
Universitas Gadjah Mada
e.suwardi@ugm.ac.id

Supriyadi
Universitas Gadjah Mada
pri@ugm.ac.id

Abstrak: *Person-Situation Interactionist Model (PSIM) dibangun pada 1986. Model tersebut telah digunakan untuk menganalisis perilaku etis atau moral dalam berbagai bidang. Namun, model PSIM belum digunakan untuk menganalisis masalah kepatuhan pajak walaupun masalah tersebut berdilema etis atau moral. Penelitian ini menganalisis pengaruh antara faktor personal dan faktor situasional yang terjadi di dalam perilaku kepatuhan wajib pajak orang pribadi berdasarkan rerangka model. Pengaruh interaksonis timbul pada saat wajib pajak mengeksekusi niat menjadi perilaku dengan derajat kepatuhan yang berubah naik atau turun. Analisis dilakukan atas data yang diperoleh dari eksperimen dengan perlakuan manipulatif faktor situasional (powerful-trustful dan terperiksa-takterperiksa) pada setiap level perkembangan moral kognitif (faktor personal) wajib pajak. Hasil penelitian menunjukkan bahwa terdapat pengaruh interaksonis antara faktor personal (level capaian perkembangan moral kognitif) dan faktor-faktor situasional (powerful-trustful dan terperiksa-takterperiksa) dalam perilaku kepatuhan, khususnya ketika wajib pajak orang pribadi masih berada pada level perkembangan moral kognitif pre-conventional dan conventional. Pengaruh interaksionis tidak terjadi pada wajib pajak orang pribadi dengan level perkembangan moral kognitif post-conventional, karena wajib pajak telah mempunyai tingkat kepatuhan yang sangat stabil.*

Kata Kunci: *Kepatuhan Pajak, Wajib Pajak Orang Pribadi, Faktor Personal, Faktor Situasional*

PENGARUH *CORPORATE GOVERNANCE* DAN KOMPENSASI MANAJEMEN TERHADAP *TAX AVOIDANCE*

Didik Tri Wibowo¹⁾, Muhammad Syafiqurrahman²⁾

Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Sebelas Maret
Email: ¹⁾didiktriwibowo.dtw@gmail.com, ²⁾msyafiqurrahman13@gmail.com

Abstract

Tax avoidance is an effort to reduce the amount of tax payable legally by utilizing loopholes in legislation so that this activity is not classified as tax evasion. This study aims to find out the effect of corporate governance and management compensation on tax avoidance. Corporate governance is proxied using managerial ownership, institutional ownership and independent commissioners' size. This study uses purposive sampling criteria and uses multiple linear regression analysis test. The results of the study found that institutional ownership and management compensation had a significant effect on tax avoidance. Meanwhile, managerial ownership and the size of independent commissioners do not affect tax avoidance. The control variables in this study, profitability and leverage have no effect on tax avoidance. The theoretical contribution in this study is expected to add insight and can be used as a reference for further research. The practical contribution in this research is expected to contribute ideas about the influence of management ownership, institutional ownership, management compensation and independent commissioners on tax avoidance, and can be used as material for consideration of decision making for the company. For the government, the results of this study are expected to be an input for the government in making better tax regulations in order to reduce tax avoidance.

Keyword: tax avoidance, corporate governance, management compensation

Abstrak

*Tax avoidance merupakan upaya mengurangi jumlah pajak terutang secara legal dengan memanfaatkan celah peraturan perundang-undangan sehingga aktivitas ini tidak tergolong dalam penggelapan pajak. Penelitian ini bertujuan untuk memperoleh bukti empiris pengaruh pengaruh *corporate governance* dan kompensasi manajemen terhadap *tax avoidance*. *Corporate governance* dalam penelitian ini diproksikan dengan kepemilikan manajerial, kepemilikan institusional dan ukuran komisaris independen. Penelitian ini menggunakan kriteria *purposive sampling* dan menggunakan uji analisis regresi linier berganda. Hasil penelitian menemukan kepemilikan institusional dan kompensasi manajemen berpengaruh signifikan terhadap *tax avoidance*. Sementara, kepemilikan manajerial dan ukuran komisaris independen tidak berpengaruh terhadap *tax avoidance*. Adapun variabel kontrol dalam penelitian ini, profitabilitas dan *leverage* tidak berpengaruh terhadap *tax avoidance*. Kontribusi teoritis dalam penelitian ini adalah diharapkan dapat menambah wawasan dan dapat dijadikan referensi untuk penelitian selanjutnya. Adapun kontribusi praktis dalam penelitian ini antara lain diharapkan dapat memberikan sumbangsih pemikiran mengenai pengaruh kepemilikan manajemen, kepemilikan institusional, pemberian kompensasi manajemen dan komisaris independen terhadap *tax avoidance*, serta dapat dijadikan bahan pertimbangan pengambilan keputusan bagi perusahaan. Bagi pemerintah, hasil penelitian ini diharapkan dapat menjadi bahan masukan kepada pemerintah dalam membuat peraturan perpajakan yang lebih baik agar dapat menurunkan *tax avoidance*.*

Kata Kunci: tax avoidance, corporate governance, kompensasi manajemen

Asosiasi Koneksi Politik dan Kompensasi Eksekutif dengan Tax Aggressiveness

Full paper

Eko Budi Santoso
Universitas Ciputra
esantoso@ciputra.ac.id

Stanislaus Adnanto Mastan
Universitas Ciputra
stanis.mastan@ciputra.ac.id

Alicia Karina Limawal
Universitas Ciputra
karinalimawal@gmail.com

Abstract: *Tax Aggressiveness is one of important determinants of low tax ratio in Indonesia. Massive taxpayer's involvement on tax amnesty program held by the government indicates there is a high tax aggressiveness practice. The purpose of this research is to examine the association between political connection and executive compensation on firm tax aggressiveness. Dummy variables are used to identify firm with a political connection, natural log of total compensation received by the executives in a year are used to measure executive compensation, while GAAP ETR, Cash ETR, and Current ETR are used as the proxy measurement of firm's tax aggressiveness. Data are obtained from the annual report of manufacturing firms listed on Indonesia Stock Exchange from 2015-2017 producing 315 observations. Using multiple regression analysis, the results showed that political connection and executive compensation had positive association with firm effective tax rate. These results indicated that firms with political connection and high executive compensation tend to be more comply or avoid tax aggressiveness practices. The result suggests that those factors could contribute to firm financial ethical behavior.*

Keywords: *Political Connection, Executive Compensation, Tax Aggressiveness, Tax Compliance, Ethical Behavior*

Faktor-Faktor yang Mempengaruhi Penerimaan Wajib Pajak Orang Pribadi terhadap E-Filing

Jenis Sesi Paper: Full Paper

Astri Swastiarmi

Fakultas Ekonomika dan Bisnis
Universitas Kristen Satya Wacana Salatiga

Priyo Hari Adi

Fakultas Ekonomika dan Bisnis
Universitas Kristen Satya Wacana Salatiga
priyo.adi@uksw.edu

Abstract: *The purpose of this research is to describe and analyze the acceptance model of e-filing in full Technology Acceptance Model (TAM) approach which became factors acceptance for individual taxpayers. The variables which have been applied in this research i.e. Perceived ease of use, perceived of usefulness, attitude toward using, behavioral intention, and actual use. In this research, the Perceived ease of use will be correlated to perceived of usefulness. Perceived ease of use and perceived of usefulness will be correlated to attitude toward usage. Furthermore attitude toward usage will be correlated to behavioral intention, behavioral intention will be correlated to actual use. Moreover, perceived of usefulness will be correlated to behavioral intention and actual use.*

The object of the research is individual taxpayers who have been applied e-filing. The sample collection in this research has been done by using purposive sampling. The data is the primary data which has been done by issuing questionnaires. The primary data has resulted 100 questionnaires which can be processed by using SEM (Structural Equation Model) analysis technique by AMOS 20.

The result of the research shows that Perceived ease of use has significantly positive influence to the perceived of usefulness. Perceived of usefulness has significantly positive influence to the attitude toward usage. Attitude toward usage has significantly positive influence to the behavioral intention. Behavioral intention has significantly positive influence to the actual use by using e-filing. Meanwhile, perceived ease of use does not have significantly positive influence to the attitude towards using, perceived of usefulness does not have significantly positive influence to behavioral intention and to the actual use by using e-filing.

Keywords: *e-filing, Technology Acceptance Model, Perceived ease of use, perceived of usefulness, attitude towards using, behavioral intention to use, actual use*

Abstrak: *Penelitian ini bertujuan untuk mendiskripsikan dan menganalisis model penerimaan e-filing secara utuh berdasarkan lima variabel utama dengan menggunakan pendekatan Technology Acceptance Model (TAM) yang menjadi faktor penerimaan pada wajib pajak orang pribadi. Variabel yang digunakan dalam penelitian ini antara lain persepsi kemudahan penggunaan, persepsi kegunaan, sikap akan penggunaan, minat perilaku, dan penggunaan senyatanya. Dalam penelitian ini persepsi kemudahan penggunaan dihubungkan dengan persepsi kegunaan. Persepsi kemudahan penggunaan dan persepsi kegunaan akan dihubungkan dengan sikap akan penggunaan. Selanjutnya sikap akan penggunaan dihubungkan dengan minat perilaku, minat perilaku tersebut dihubungkan dengan penggunaan senyatanya. Kemudian persepsi kegunaan akan dihubungkan dengan minat perilaku dan penggunaan senyatanya. Obyek dalam penelitian ini adalah Wajib Pajak orang pribadi yang sudah menggunakan layanan e-filing.*

Pengambilan sampel dalam penelitian ini menggunakan metode purposive sampling. Data yang digunakan adalah data primer dengan menggunakan kuesioner. Data primer yang dihasilkan sebanyak 100 kuesioner yang diolah menggunakan teknik analisis SEM (Structural Equation Model) dengan alat uji AMOS 20.

Hasil penelitian ini menunjukkan bahwa persepsi kemudahan penggunaan berpengaruh signifikan positif terhadap persepsi kegunaan. Persepsi kegunaan berpengaruh signifikan positif terhadap sikap akan penggunaan. Sikap akan penggunaan berpengaruh signifikan positif terhadap minat perilaku. Minat perilaku berpengaruh signifikan positif terhadap penggunaan senyatanya dalam menggunakan e-filing. Sedangkan persepsi kemudahan tidak berpengaruh signifikan positif terhadap sikap menggunakan, persepsi kegunaan tidak berpengaruh signifikan positif terhadap minat perilaku dan penggunaan senyatanya dalam menggunakan e-filing.

Kata Kunci: *e-filing, Technology Acceptance Model, persepsi kemudahan penggunaan, persepsi kegunaan, sikap menggunakan, minat perilaku, penggunaan nyata*

PENGHINDARAN PAJAK: FAKTOR-FAKTOR PENENTU DAN DAMPAKNYA PADA NILAI PERUSAHAAN

Anjelina

Magister Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Airlangga, Surabaya
Email: Anjelina.ina11@gmail.com

Zaenal Fanani

Departemen Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Airlangga, Surabaya
Email: fanani@feb.unair.ac.id

Abstract

This study aims to examine the effect of innovation on tax avoidance and firm value, and examine the effect of tax avoidance on firm value. This study used a sample of manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2007-2017, a total sample of 133 companies with 1025 observations. The analysis technique used was panel data regression analysis with the STATA 13 . Innovation was measured using two proxies, the number of patents and R&D expenses scaled sales, while tax avoidance is measured by three proxies, GAAP ETR (Effective Tax Rate), CETR (Cash Effective Tax Rate), and BTD (Book Tax Difference); and firm value is measured by TobinsQ. The results of this study are (1) innovation has a significant negative effect on tax avoidance, (2) tax avoidance has a significant positive effect on firm value, (3) innovation has a significant positive effect on firm value, and (4) tax avoidance is not a mediating variable in the relation of innovation and firm value. This research proves that companies that have many patents do not carry out tax avoidance, this finding can be seen from the small difference in accounting and fiscal profits on the innovation company. This also shows that companies that innovate do not shift their profits through tax avoidance to keep innovating. Furthermore, this study found that the higher the innovation, the higher the value of the company, this result supports the signal theory which states that innovation is a positive signal for the company because innovation reflects the competitiveness of the company, which will increase firm value.

Keywords: innovation, R&D expenses scaled sales, patent, tax avoidance, firm value

PERAN KOMPLEKSITAS TUGAS DALAM HUBUNGAN KOMPETENSI, INDEPENDENSI, DAN ETIKA PEMERIKSA PAJAK PADA KUALITAS HASIL PEMERIKSAAN

Susi Dwi Mulyani

Magister Akuntansi Fakultas Ekonomi dan Bisnis Universitas Trisakti Jakarta
(susi.dwimulyani@yahoo.com)

Triwahyudi Heru Purnomo

PT Ctechlab Edwar Teknologi Tangerang Banten

Abstract

The objective of this study empirically analyzes the influence of Competence, Independence, and Tax Auditor Ethic to Tax Audit Quality with Task Complexity as Moderating Variable. This research uses primary data. The population of respondents in this research is tax auditors who worked on Madya Tax Office in Region of Jakarta with minimal work experience is one year. Primary data collection method used is questionnaire method. The data are analyzed by Moderated Regression Analysis and obtained data were processed using SPSS.

The results show that Independence and Tax Auditor Ethic have a positive impact on the Tax Audit Quality while Competence and Task Complexity have no impact on the Tax Audit Quality. The results also show that Task Complexity can weaken the influence of Independence on the Tax Audit Quality but Task Complexity can not moderate the influence Competence and Tax Auditor Ethic on the Tax Audit Quality.

Keywords: *indicators tax auditor, task complexity, tax audit quality*

Pengaruh Motivasi Pelayanan Publik dan Pertukaran Atasan-Bawahan Terhadap Niat Melakukan Pengungkapan Kecurangan: Suatu Pendekatan Eksperimen

Jenis Sesi Paper: Full paper

Asep Kurniawan
STIE Sutaatmadja
asep@stiesa.ac.id

Ertambang Nahartyo
Universitas Gadjah Mada
ertambang@ugm.ac.id

***Abstract :** This study aims to examine the effect of public service motivation and leader-member exchange on an employee's intention to whistleblow. The state civil apparatus has an important role in supervising from inside any fraud that occurs in public organizations. The prosocial theory states that people involved in public organizations must be able to prioritize public interests, one of which is disclosure of the fraud. In the other hand, whistleblowing activities are risky. Leader-Member Exchange Theory explains that a good boss-subordinate relationship (in-group) will provide subordinates a sense of security and comfort in carrying out their work obligations and responsibilities. Therefore, it is important to examine the influence between public service motivation and leader-member exchange on the employees whistleblowing intention. This research was conducted using a 2x2 experimental method between subjects. A total of 64 state civil servants were involved in research as voluntary participants. The results of this study indicate that there is a significant influence on the public service motivation and leader-member exchange to the intention of an employee to disclose fraud. However, there is no evidence of the interaction effect between public service motivation and the leader-member exchange on the employees whistleblowing intention.*

Keywords: civil servant, whistle blow, leader-member exchange, public service motivation

Related Party Transaction Memperkuat Pengaruh Political Connection Terhadap Audit Delay ?

Full Paper

Karina Nur Astari
Prodi Akuntansi
Universits Islam Bandung
karinanurastari89@gmail.com

Edi Sukarmanto
Prodi Akuntansi
Universitas Islam Bandung
edi06sukarmanto@gmail.com

Magnaz Lestira Oktaroza
Prodi Akuntansi
Universitas Islam Bandung
ira.santoz@gmail.com

Abstract : *The objective of this study examined the influence of political connection to the audit delay and the implication of related party transaction in moderating the influence of the political connection to the audit delay. This study used multiple regression analysis for testing its research objective with 59 manufacture industries as a sample in 2013-2017 observation years. The result of this study showed that the political connection influenced the increasing of audit delay. In addition, this study showed that the related party transaction increasing the influence of the political connection to the audit delay and implying that the auditor must be more careful in conducting the audit process at the firm which has political connection and doing the related party transaction. The high business risk occured in the firm has related party transaction and political connection indicated the negative signal. Therefore, the public accountant firm should be assigned the experienced auditor and the auditor who expert in a particular field. For further research, recommended to use other indicator to measure related party transaction such as : related purchase transaction and related warranty.*

Keywords : *Audit Delay, Political Connection, Related Party Transaction*

Abstrak : *Penelitian ini bertujuan untuk menguji pengaruh koneksi politis (political connection) terhadap audit delay dan dampak penggunaan transaksi pihak berelasi (related party transaction) dalam memoderasi pengaruh koneksi politis (political connection) terhadap audit delay. Dalam melakukan pengujian terhadap tujuan penelitian tersebut, peneliti menggunakan analisis regresi berganda dengan menggunakan sampel penelitian 59 perusahaan manufaktur atau 295 pengamatan untuk rentang pengamatan tahun 2013 – 2017. Dari hasil pengujian yang dilakukan, hasil penelitian menunjukkan bahwa koneksi politis (political connection) berpengaruh terhadap peningkatan audit delay. Penelitian ini juga memberikan hasil bahwa transaksi pihak berelasi (related party transaction) semakin meningkatkan pengaruh (political connection) terhadap audit delay. Hasil penelitian ini memberikan implikasi bahwa auditor harus lebih seksama dalam melakukan proses audit pada perusahaan yang terkoneksi secara politis dan yang melakukan transaksi pihak berelasi. Tingginya tingkat risiko bisnis yang cenderung terjadi pada perusahaan yang terkoneksi secara politis dan melakukan transaksi pihak berelasi memberikan sinyal negatif. Oleh sebab itu, kantor akuntan hendaknya memberikan penugasan kepada auditor yang lebih berpengalaman dan auditor yang mempunyai spesialis di bidang tertentu. Bagi penelitian selanjutnya, disarankan untuk menggunakan indikator lain dalam mengukur transaksi pihak berelasi (related party transaction), seperti transaksi pembelian yang berelasi dan jaminan berelasi.*

Kata Kunci : *Audit Delay, Political Connection, Related Party Transaction*

Direksi berkeahlian Akuntansi dan Keuangan, Maupun Direksi Wanita Menurunkan Tingkat Kecurangan Laporan Keuangan ?

Full Paper

Liany Iviana Pramukti
Prodi Akuntansi
Universits Islam Bandung
lianyivtianap@gmail.com

Edi Sukarmanto
Prodi Akuntansi
Universitas Islam Bandung
edi06sukarmanto@gmail.com

Abstract : *The objective of this study examine the influence of accounting and financial expertised board of directors and the female directors of the financial statement fraud. This study used multiple regression analysis to examine its objective by taking research sample of 96 manufacturing companies or 480 observation for the observation period of 2013 – 2017 listed on the Indonesian Stock Exchange. The result of this study showed that the accounting and financial expertised board of directors and the existing of the famale directors influanced to the financial statement fraud. Considering that there are still companies that do not have the accounting and financial expertised board of directors and the female directors, this study is expected give implication that having them in position as a director is important. To get a better description of the existence of female directors, for further research it is recommended to conduct testing between companies that have female directors and companies that do not have female directors.*

Keywords : *Accounting and Financial Expertise, Female Directors, Financial Statement Fraud.*

Abstrak : *Penelitian ini bertujuan untuk menguji pengaruh direksi berkeahlian akuntansi dan keuangan dan keberadaan direksi wanita terhadap tingkat kecurangan laporan keuangan. Untuk melakukan pengujian terhadap tujuan penelitian tersebut, pengujian dilakukan menggunakan analisis regresi berganda dengan menggunakan sampel penelitian sebanyak 96 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia untuk rentang pengamatan 2013 – 2017 atau sebanyak 480 pengamatan. Dari hasil pengujian yang dilakukan, hasil penelitian menunjukkan bahwa direksi berkeahlian akuntansi dan keuangan maupun keberadaan direksi wanita berpengaruh terhadap tingkat kecurangan laporan keuangan. Mengingat masih terdapat perusahaan yang tidak mempunyai direksi berkeahlian akuntansi dan keuangan maupun direksi wanita, maka penelitian diharapkan memberikan implikasi terhadap pentingnya perusahaan mempunyai direksi berkeahlian akuntansi dan keuangan maupun keberadaan wanita dalam menempati posisi direksi. Untuk mendapatkan gambaran yang lebih baik tentang keberadaan direksi wanita, bagi penelitian selanjutnya disarankan untuk melakukan pengujian antara perusahaan yang mempunyai direksi wanita dengan perusahaan yang tidak mempunyai direksi wanita.*

Kata Kunci : *Keahlian akuntansi dan keuangan, direksi wanita, tingkat kecurangan laporan keuangan*

AUDITOR SWITCHING: NEW EVIDENCE FROM INDONESIA

Full paper

Yenny Wati
Universitas Riau
yennywati21@yahoo.co.id

M.Rasuli
Universitas Riau
mohdrasuli53@gmail.com

Abstract: *The purpose of this research is to determine the direct influence of KAP size, company size, audit delay, audit tenure, previous year's audit opinion, opinion shopping, financial distress, audit fee, company growth on auditor switching as well as through going concern audit opinion as a mediating variable. The data used in this research are secondary data involving 104 manufacturing company listed on the Indonesia Stock Exchange for the period 2013-2017. The data used in this study were analyzed using partial least square and carried out with the help of software WarpPLS 5.0. The results show that KAP size, company size, audit delay, audit tenure, financial distress has a negative effect on auditor switching. Previous year's audit opinion, opinion shopping, audit fee, company growth, going concern audit opinion has a positive effect on auditor switching. KAP size, company size, audit delay, audit tenure, previous year's audit opinion, audit fee has a negative effect on going concern audit opinion. Opinion shopping, financial distress, company growth has a positive effect on going concern audit opinion. The result also show partial mediation of going concern audit opinion on impact KAP size, company size, audit delay, audit tenure, opinion shopping, financial distress, audit fee, company growth on auditor switching. Full mediation of going concern audit opinion on impact of previous year's audit opinion on auditor switching. Our findings provide new empirical evidence supporting the profession's arguments that mandatory audit partner rotation is costly to multiple stakeholders, including clients, auditors, and investors.*

Keywords: *Going concern audit opinion, auditor switching*

AUDITOR SWITCHING: NEW EVIDENCE FROM INDONESIA

Full paper

Yenny Wati
Universitas Riau
yennywati21@yahoo.co.id

M.Rasuli
Universitas Riau
mohdrasuli53@gmail.com

Abstrak: Tujuan penelitian ini adalah untuk menguji pengaruh langsung ukuran KAP, ukuran perusahaan, audit delay, audit tenure, opini audit tahun sebelumnya, opinion shopping, financial distress, audit fee, pertumbuhan perusahaan terhadap auditor switching dengan opini audit going concern sebagai variabel mediasi. Penelitian ini menggunakan data sekunder yaitu 104 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2013-2017. Data yang dalam penelitian ini dianalisis menggunakan partial least square dan dilakukan dengan software WarpPLS 5.0. Hasilnya menunjukkan bahwa ukuran KAP, ukuran perusahaan, audit delay, audit tenure, financial distress berpengaruh negatif terhadap auditor switching. Opini audit tahun sebelumnya, opinion shopping, audit fee, pertumbuhan perusahaan, opini audit going concern berpengaruh positif terhadap auditor switching. Ukuran KAP, ukuran perusahaan, audit delay, audit tenure, opini audit tahun sebelumnya, audit fee berpengaruh negatif terhadap opini audit going concern. Opinion shopping, financial distress, pertumbuhan perusahaan berpengaruh positif terhadap opini audit going concern. Hasil penelitian juga menunjukkan opini audit going concern sebagai partial mediation pengaruh ukuran KAP, ukuran perusahaan, audit delay, audit tenure, opinion shopping, financial distress, audit fee, pertumbuhan perusahaan terhadap auditor switching. Opini audit going concern sebagai full mediation pengaruh opini audit tahun sebelumnya terhadap auditor switching. Penelitian kami memberikan bukti empiris baru yang mendukung argumen profesi mengenai kewajiban rotasi audit yang penting untuk banyak pemegang saham, termasuk klien, auditor, dan investor.

Kata Kunci: Opini audit going concern, pergantian auditor

Kemampuan Deteksi Kecurangan Auditor Eksternal: Dilihat dari Keahlian *Forensic Accounting*

Jenis Sesi Paper: Full paper

Sri Fadilah

Program Studi Akuntansi, FEB Unisba
srifadilah03@gmail.com

Tomy Nusa Lim

Magister Akuntansi Univeristas Trisakti
lim.tomy12@gmail.com

Mey Maemunah

Program Studi Akuntansi, FEB Unisba
Mey_maemunah@yahoo.com

Abstract: *The objective of the research is to find out the effects of forensic accounting skills namely: Auditing skills, Investigating skills, Knowledge of Law, Communication skills, Psychology, Criminology and victimology skills, Knowledge of Accounting, and skills and knowledge of Information Technology possessed by external auditors on their abilities in detecting a fraud. The research methods use survey with quantitative approaches. The population of the research is the accountants from the big four Public Accounting Firms (KAP). Samples are 370 external auditors and collecting data techniques are through questionnaires, deep interviews and accounting firms documentation. The analytical tool used is multiple regression. The results of the research are that the auditing skill, psychology, communication skills, criminology and victimology skills, and knowledge and skills of Information Technology affect the auditors' ability in fraud detection, whereas investigative Knowledge and skills, Knowledge of Law and Knowledge of Accounting do not affect Fraud Detection Skills.*

Keywords: *Auditing, Forensic Accounting, Fraud Detection*

Pengaruh Praktek Pengungkapan *Corporate Governance*, Profitabilitas, Proporsi Kepemilikan Publik Terhadap Luas Pengungkapan Informasi Keuangan dan Kualitas Laman Web Perusahaan

Weli

Fakultas Ekonomi dan Bisnis Unika Atma Jaya Jakarta

ABSTRACT

Internet-based financial reporting generally provides downloadable files on corporate websites. This research aims to analyze Internet financial disclosure that is presented directly on company websites or HTML format, not as downloadable file. Concurrent with the massive usage of Internet today, direct presentation on web gives more convenience and benefits toward users when compared to downloadable files. Moreover, previous studies on Internet financial reporting show that corporate governance information are also disclosed along with financial information. Even though we utilize typical Internet financial reporting instruments, our assessment differs in grouping disclosure components into two: financial information and web display quality. We attempt to obtain an overview of the tendency of companies in presenting financial information and web quality, and how information of good corporate governance practices on web influences the quality of presented information. Data were collected from October to December 2018 by analyzing the website contents of the 50 largest public Indonesian companies in terms of market capitalization. We find that the mean score of corporate governance disclosures is greater than financial information disclosure and web display quality. Further, information of good corporate governance practices on web, profitability, and public ownership are shown to influence financial information disclosure, as well as that the company's profitability affects the quality of the web. This research contributes to IFR-related research via the web or HTML-based.

Keywords: Internet financial reporting, corporate governance, disclosure, profitability, public ownership

ABSTRAK

Pelaporan keuangan berbasis internet umumnya disediakan dalam bentuk file yang dapat diunduh dari laman web perusahaan. Penelitian ini bertujuan untuk menganalisis pengungkapan keuangan Internet yang disajikan langsung di situs web perusahaan, bukan sebagai file yang dapat diunduh atau dalam bentuk HTML. Bersamaan dengan penggunaan Internet yang masif saat ini, penyampaian langsung di laman web memberikan lebih banyak kenyamanan dan manfaat bagi pengguna jika dibandingkan dengan file yang harus diunduh. Selain itu, penelitian sebelumnya tentang pelaporan keuangan Internet menunjukkan bahwa informasi tata kelola perusahaan juga diungkapkan bersama dengan informasi keuangan. Meskipun penelitian ini menggunakan instrumen seperti pada penelitian sebelumnya tentang pelaporan keuangan berbasis internet, penilaian dilakukan secara berbeda dalam pengelompokan komponen menjadi dua bagian: informasi keuangan dan kualitas tampilan web. Penelitian ingin memperoleh gambaran umum kecenderungan perusahaan dalam menyajikan informasi keuangan dan kualitas web, dan bagaimana informasi praktik tata kelola perusahaan yang baik berbasis web memengaruhi kualitas informasi yang disajikan. Data dikumpulkan dari Oktober hingga Desember 2018 dengan menganalisis isi lama web dari 50 perusahaan publik Indonesia dengan kapitalisasi pasar terbesar. Hasil penelitian menunjukkan bahwa skor rata-rata pengungkapan tata kelola perusahaan lebih besar daripada pengungkapan informasi keuangan dan kualitas tampilan web. Lebih lanjut, informasi praktik tata kelola perusahaan yang baik di web, profitabilitas, dan kepemilikan publik ditunjukkan untuk mempengaruhi pengungkapan informasi keuangan, dan profitabilitas yang dianalisa pada kualitas web dan profitabilitas. Penelitian ini memberi kontribusi pada penelitian terkait praktek pengungkapan informasi perusahaan berbasis web dan ukuran Corporate Governance yang diungkapkan melalui web atau berbasis HTML.

Kata kunci: Pelaporan Keuangan Berbasis Internet, tatakelola, pengungkapan, profitabilitas, kepemilikan publik

DETERMINAN KEMAMPUAN AUDITOR DALAM MENDETEKSI KECURANGAN

Arifuddin

arifuddin.mannan@gmail.com

Aini Indrijawati

ainiindrijawati@gmail.com

Abstract

The growing number of go public companies makes the profession of public accounting increasingly needed in the business world, namely to ensure and assess the fairness of the financial statements presented by companies free of all forms of material misstatement both due to errors and fraud. This study aims to examine the determinants of the auditor's ability to detect fraud. Respondents in this study were KAP auditors in the Jakarta, Surabaya and Makassar regions with purposive sampling techniques. The data collection method used in this study was to distribute questionnaires to the respondents. The data analysis method used is multiple linear regression analysis. This research is very useful for auditors in detecting fraud. The results showed that the professional skepticism, audit experience, and workload variables had a positive effect on the auditor's ability to detect fraud, while the personality type variable did not influence the auditor's ability to detect fraud.

Keywords: professional skepticism, audit experience, workload, auditor's ability to detect fraud

Abstrak

Meningkatnya jumlah perusahaan-perusahaan go publik membuat profesi akuntan publik semakin dibutuhkan dalam dunia bisnis, yaitu untuk memastikan dan menilai kewajaran atas laporan keuangan yang disajikan oleh perusahaan bebas dari segala bentuk salah saji materil baik karena kekeliruan (error) maupun kecurangan (fraud). Penelitian ini bertujuan untuk meneliti determinan kemampuan auditor dalam mendeteksi kecurangan (fraud). Responden dalam penelitian ini adalah auditor KAP di wilayah Jakarta, Surabaya dan Makassar dengan teknik purposive sampling. Metode pengumpulan data yang digunakan dalam penelitian ini adalah dengan menyebarkan kuesioner kepada para responden. Metode analisis data yang digunakan adalah analisis regresi linear berganda. Penelitian ini sangat bermanfaat bagi auditor dalam mendeteksi kecurangan. Hasil penelitian menunjukkan bahwa variabel skeptisme profesional, pengalaman audit, dan beban kerja berpengaruh positif terhadap kemampuan auditor dalam mendeteksi kecurangan, sedangkan variabel tipe kepribadian tidak berpengaruh terhadap kemampuan auditor dalam mendeteksi kecurangan.

Kata kunci : skeptisme profesional, pengalaman audit, beban kerja, kemampuan auditor mendeteksi kecurangan

Dimensi Tipe Kepribadian dan *Audit Judgment*

Jenis Sesi Paper: Full Paper

Yefta Andi Kus Noegroho

Universitas Kristen Satya Wacana
yefta.kusnugroho@uksw.edu

Cyrill Anjani

Universitas Kristen Satya Wacana
cyrillanjani@gmail.com

Abstract: *The factor in every single individual holds an important role in creating the performance of an individual or group. This phenomena also happens in the auditor's work environment. The individual factor of auditor reflects the individual dependency of auditor. This personality dependency become the main concern in this study. This research aims to test empirically the influence of type personality on audit judgment. Object of this research is auditors in the Public Accounting Firm (KAP) of Surakarta, Semarang and Yogyakarta. The techniques of collection data used the convenience sampling method with questionnaires instrument with a sample of external auditor's whose have period work more than one year and ever did an audit judgment. The research used primary data from 58 respondents that worked as auditors. The data were analyzed using linear regression. The result of this research shows that type personality effects the audit judgment. Multiple regression analysis shows each dimension of personality type having different effect. The dimension of extrovert-introvert personality type influences audit judgment while the dimensions of neuroticism and psychoticism personality types have no effect on audit judgment.*

Keywords: *Personality type, extrovert-introvert, neuroticism, psychoticism, audit judgment.*

FAKTOR-FAKTOR DEMOGRAFI DALAM PENDETEKSIAN *FRAUD* PELAPORAN KEUANGAN

¹Atina Ekaputri, ²Syahril Djadang, ³Suyanto, dan ⁴M.Ardiansyah Syam
¹²³⁴Magister Akuntansi Universitas Pancasila

E-mail : atinaekaputri@gmail.com, djaddangsyahril@gmail.com, syantowalidi@gmail.com.

Abstrak

Penelitian ini bertujuan untuk menganalisis faktor-faktor demografi terhadap pendeteksian *fraud* laporan keuangan dengan moderasi profesionalisme auditor studi pada auditor internal BPR. Populasi dalam penelitian ini adalah auditor internal BPR Kota Depok, Kota Bogor dan Kabupaten Bogor. Pengambilan sampel menggunakan metode sampel jenuh dengan 41 responden. Penelitian menggunakan pernyataan kuesioner yang diolah dengan uji statistik. Analisis data menggunakan *Moderated Regression Analysis* (MRA) yang mengandung unsur interaksi. Hasil penelitian menunjukkan bahwa masa kerja auditor berpengaruh signifikan terhadap pendeteksian *fraud* laporan keuangan, sedangkan pengalaman mendeteksi *fraud* dan pelatihan tentang *fraud* tidak berpengaruh signifikan terhadap pendeteksian *fraud* laporan keuangan. Masa kerja auditor ketika dimoderasi profesionalisme auditor berpengaruh signifikan terhadap pendeteksian *fraud* laporan keuangan, Pengalaman mendeteksi *fraud* dan pelatihan tentang *fraud* tidak berpengaruh jika dimoderasi profesionalisme auditor terhadap pendeteksian *fraud* laporan keuangan.

Kata kunci: Pendeteksian *fraud* laporan keuangan, Faktor demografi, pelatihan, dan profesionalisme auditor

Abstract

This study aims to determine factors demography that financial statement fraud detection in rural bank with auditor professionalism as a moderating variable. The population in this study is an internal auditor of rural bank in city of Bogor and Depok also in Bogor regency . Sampling uses a saturation sampling method with 41 respondents. It uses the questionnaire statements that are processed by statistical test. Data analysis using Moderated Regression Analysis (MRA) that contains elements of interaction. Results of this study showed that the auditor tenure had a significant effect on financial statement fraud detection, while fraud detection experience and fraud training does not have a significant effect on financial statement fraud detection. Auditor tenure significantly moderated by auditor professionalism to financial statement fraud detection. Auditor professionalism can not significantly moderate the fraud detection experience and fraud training to financial statement fraud detection.

Keywords: financial statement fraud detection, Demographic Factor, fraud training, and auditor professionalism

***Determinan Deteksi Fraud Dengan Pemahaman Atas Sistem Pengendalian Internal
Sebagai Variabel Moderasi***

Full paper, Poster paper

Sitti Marwa Kharie SE., M.Ak

Prof. Haryono Umar Ak., CA., Msi

Marwa.ithy2017@gmail.com

Flamboyan24@gmail.com

Dr. Sri Mulyani MM., Ak., CA

Abstract : *This objectives of this research to obtain empirical evidence related to “ Determinant Fraud Detection With Understanding of Internal Control System as Moderation Variable. The population in this research were all auditors (AKN III,V and VII) working at the State Audit Board of the Repuclic of Indonesian. Sampling by using slovin formulas. The primary data retrieval method used is quesionnare method. The techniques used to test the hypothesis are multiple regression and testing of moderation variables using moderated regression analysis (MRA). The results of this research partially show that auditor competence, professionalism skeptism and organizational commitment positively affect fraud detection, the internal control strengthens teh auditor competence and professional sceptism against fraud detection, While the auditor independence has no effect on fraud detection, the understanding of the control system as a moderating variable weakens the influence of auditor independence and organizational commitment to fraud detection.*

Keywords : *Auditor Competence, Auditor Independence, Professional Skeptis Organizational Commitment, Understanding of the Internal Control System, Fraud Detection.*

Pengaruh Konsentrasi Pasar Audit, Audit *Tenure*, Audit *Fee*, Dan Reputasi KAP Terhadap Kualitas Audit

Jenis Sesi Paper: Full paper

Mirza Chairani
Universitas Jambi
chairanimirza@gmail.com

Dewi Fitriyani
Universitas Jambi
dewi.fiyani@yahoo.co.id

Netty Herawaty
Universitas Jambi
netherawaty@gmail.com

Abstract: *This study aims to provide empirical evidence of the effect of audit market concentration, audit tenure, audit fees and the reputation of KAP on audit quality. Audit market concentration variables were measured using the Herfindahl Hirschman Index (HHI). Audit variable tenure is measured by calculating the number of years the auditor's engagement from the same KAP to the auditee, the first year of the engagement starts with number 1 and is added to one for the following years. The audit fee variable is measured using the audit fee proxy in the annual report and then calculated using natural logarithms. KAP reputation variables are measured using dummy variables. This study uses a sample of manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the period 2015-2017. The sampling technique used was purposive sampling. The sample used in this study amounted to 20 companies, a total of 60 data. Multiple linear regression analysis techniques. The software used for data processing is Eviews 7 for Windows. Hypothesis test results show that market audit concentration, audit tenure, audit fee and KAP reputation affect simultaneously the quality of the audit. Partially, market concentration of audits, audit tenure, audit fees and reputation of KAP also effected audit quality.*

Keywords: *audit market consentration, audit tenure, audit fee, reputation of KAP, audit quality*

**PENGARUH ABNORMAL AUDIT FEE TERHADAP KUALITAS AUDIT
THE EFFECT OF ABNORMAL AUDIT FEE TO AUDIT QUALTY**

Lady Yohana

Fakultas Ekonomi dan Bisnis, Universitas Indonesia

ldyyohana@gmail.com

Vera Diyanty

Fakultas Ekonomi dan Bisnis, Universitas Indonesia

veranabila1@gmail.com

Abstract

This study examines the effect of abnormal positive audit fees and negative abnormal audit fees on audit quality. This study found that positive abnormal audit fees and negative abnormal audit fees did not significantly influence audit quality. In this study it is not proven that abnormal audit fees positively and negatively affect auditor independence which can have an impact on audit quality. The research shows that even if the audit fee is above normal or the audit fee is below normal, the audit quality produced by the auditor is maintained.

Key words: Abnormal audit fee, audit quality, and auditor independence

Abstract

Penelitian ini menguji pengaruh abnormal audit fee positif dan abnormal audit fee negatif terhadap kualitas audit. Penelitian ini menemukan bahwa abnormal audit fee positif dan abnormal audit fee negatif tidak berpengaruh signifikan terhadap kualitas audit. Dalam penelitian ini tidak terbukti bahwa abnormal audit fee positif dan negatif mempengaruhi independensi auditor yang dapat berdampak pada kualitas audit. Hal penelitian menunjukkan bahwa walau menerima audit fee di atas normal atau audit fee di bawah normal, kualitas audit yang dihasilkan auditor tetap terjaga.

Kata kunci: Imbal jasa audit abnormal, kualitas audit, dan independensi auditor

Peran Perilaku Tidak Etis dalam Memediasi Pengaruh Sistem Pengendalian Internal, Keadilan Distributif, dan Ketaatan Aturan Akuntansi Terhadap Perilaku Kecurangan Akuntansi

Jenis Sesi Paper: Full paper

Kiswanto

Jurusan Akuntansi,
Fakultas Ekonomi
Universitas Negeri Semarang
kiswanto@mail.unnes.ac.id

Linda Agustina

Jurusan Akuntansi,
Fakultas Ekonomi
Universitas Negeri Semarang
lindaagustina152@gmail.com

Ratieh Widhiastuti

Jurusan Pendidikan Ekonomi,
Fakultas Ekonomi
Universitas Negeri Semarang
ratieh.widhiastuti@mail.unnes.ac.id

Amelia Nadia Rahma

Jurusan Akuntansi,
Fakultas Ekonomi
Universitas Negeri Semarang
amelianadiar@gmail.com

Abstract

The study aimed to examine factors affecting tendency of accounting fraud. The population of the research was local government offices and agencies of Semarang city which amounts to 29 offices and agencies. This research uses sample of 87 respondents using purposive sampling technique in their selection. The data was analyzed by SEM using software Smart PLS 3.0. The results of this study indicate that the government's internal control system and distributive justice have negative effect on unethical behavior, while compliance accounting rules does not affect. Compliance accounting rules has negative effects on fraud, while the government's internal control system and distributive justice does not affect. Unethical behavior has a positive effect on fraud. The government's internal control system and distributive justice have negative effect on fraud through unethical behavior while, compliance accounting rules does not affect fraud. The conclusion of this research is unethical behaviors are influenced by the government's internal control system and distributive justice, while compliance accounting rules does not affect. Compliance accounting rules influence the tendency of accounting fraud while, the government's internal control system and distributive justice do not affect.

Keywords: Accounting Fraud Trends; Compliance Accounting Rules; Distributive Justice; Government's Internal Control System; Unethical Behavior

Analisis Pengendalian Internal Terhadap *Good Corporate Governancedan Pencegahan Fraud* **(Studi Pada Pemerintah Daerah Kota Jambi)**

Jenis Sesi Paper: Full Paper

Netty Herawaty
Universitas Jambi
netherawaty@gmail.com

Abstract: *This study entitled Analysis of Internal Control of Good Corporate Governance (GCG) and Fraud Prevention (Study of the Regional Government of Jambi City). The problem in this study is whether there is an influence of internal control on fraud prevention, is there an influence of internal control on Good Corporate Governance, is there an influence of Good Corporate Governance on fraud prevention and whether there is an influence of internal control on fraud prevention with Good Corporate Governance as an intervening variable. This study aims to analyze whether there is an influence of internal control on fraud prevention, to analyze whether there is an influence of internal control on Good Corporate Governance, to analyze whether there is an effect of Good Corporate Governance on fraud prevention, to analyze internal control against fraud prevention with Good Corporate Governance as intervening variable (Study on Jambi City Regional Government)) This research method uses primary data by distributing questionnaires to all SKPDs of the Jambi City government with 49 respondents using purposive sampling and returning 47 questionnaires. Methods of data analysis using SEM-PLS analysis (Structural Equation Modeling-Partial Least Square). The results of the study show that internal control does not affect fraud prevention, internal control does not affect GCG and GCG does not affect fraud prevention*

Keywords: *internal control, fraud, and Good Corporate Governance*

Akuntan.umkm: Akuntan, UMKM dan Revolusi Industri 4.0

Jenis Sesi Paper: Full Paper

Fiki Putri Ayyunin
Universitas Brawijaya
Fikiputri01@gmail.com

Mecky Zerra
Universitas Brawijaya
zerramecky@student.ub.ac.id

Yeney Widya Prihatiningtias, DBA., Ak., CA.
Universitas Brawijaya
yeney.wp@ub.ac.id

ABSTRACT

According to the data from Statistics Indonesia (Badan Pusat Statistik), the number of Indonesian micro and small enterprises (SMEs) has reached 57.9 million. The Ministry of Cooperative and Small Business has also noted a significant increase of micro and small business' contributions to Gross Domestic Product from 57.84% to 60.34% in 2016. Despite showing positive growth, the SMEs still have several obstacles in their development which include the issues related to capital, marketing, and the preparation of financial statements. To overcome this, since January 2018 the Indonesian Accountant Institute (IAI) has issued Financial Accounting Standard for SMEs (SAK EMKM) to support the growth of SMEs. However, the implementation of this standard is relatively low because one of the hindrances is the lack of human resources capability in understanding the use of SAK EMKM. Therefore, this study aims to overcome this problem so that Indonesian SMEs are able to obtain capital easily by improving the quality of financial reports in accordance with the standard. The research method used was descriptive qualitative with primary data obtained from interviews while secondary data taken from literature studies. This study suggests a solution in the form of a platform, which is a website for publishing information about SMEs that has linkage with various peer-to-peer lending platforms. The information published is related to the SMEs and the financial statements that have been prepared by the specified accountant teams in akuntan.umkm who are the university students on the last years doing their internships, as well as volunteer young accountants. Akuntan.umkm has been implemented using the System Development Life Cycle (SDLC) and is expected to help SMEs in preparing and publishing financial statements. Therefore, SMEs may obtain additional capital easily while in the same time being able to contribute more optimally to support Indonesia's economy going forward.

Keywords: *akuntan.umkm, financial technology, SDLC, SMEs*

ABSTRAK

Berdasarkan data Badan Pusat Statistik (BPS), jumlah UMKM di Indonesia mencapai 57,9 juta. Kemenkop UKM juga mencatat lonjakan kontribusi UMKM terhadap PDB dari 57,84% menjadi 60,34% di tahun 2016. Meski menunjukkan pertumbuhan yang positif, UMKM masih memiliki beberapa kendala dalam perkembangannya. Kendala tersebut diantaranya, masalah permodalan, pemasaran, dan penyusunan laporan keuangan. Untuk mengatasi hal tersebut, sejak Januari 2018 IAI menerapkan SAK EMKM sebagai standar laporan keuangan yang ideal untuk UMKM. Namun, penerapan SAK EMKM sampai saat ini masih rendah dikarenakan salah satu kendalanya yaitu minimnya sumber daya manusia UMKM yang memahami SAK EMKM. Penelitian ini bertujuan untuk mengatasi permasalahan tersebut agar UMKM mampu memperoleh permodalan secara mudah dengan memperbaiki kualitas laporan keuangan sesuai dengan SAK EMKM. Metode penelitian yang digunakan adalah kualitatif deskriptif dengan data primer yang diperoleh dari hasil wawancara dan data sekunder yang diperoleh dari studi literatur. Untuk mengatasi permasalahan tersebut, penulis menawarkan sebuah solusi berupa platform Akuntan.UMKM. Platform ini merupakan website untuk mempublikasikan informasi mengenai UMKM yang *linkage* dengan berbagai platform *P2P Lending*. Adapun informasi yang dimaksud adalah mengenai UMKM dan laporan keuangan yang telah digarap oleh tim Akuntan. Tim Akuntan yang dimaksud dalam Akuntan.UMKM berasal dari mahasiswa Akuntansi perguruan tinggi di Kota Malang yang sedang menjalani KKN-P, delegasi, dan *volunteer*. Akuntan.UMKM akan diimplementasikan dengan menggunakan *System Development Life Cycle* (SDLC). Akuntan.UMKM diharapkan dapat membantu UMKM dalam menyusun dan mempublikasikan laporan keuangan sehingga UMKM dapat memperoleh permodalan dengan mudah sekaligus dapat berkontribusi lebih maksimal untuk menyokong perekonomian Indonesia ke depannya.

Kata kunci: *akuntan.umkm, financial technology, SDLC, UMKM*

Pengaruh Fraud Diamond, Gender, Ideologi Etis Terhadap Perilaku Kecurangan

Full paper

Fathia Zahara

Jurusan Akuntansi Fakultas Ekonomi dan Bisnis
Universitas Syiah Kuala
fathiazahara@gmail.com

Fauziah Aidafitri SE, M.Si, Ak, CA

Jurusan Akuntansi Fakultas Ekonomi dan Bisnis
Universitas Syiah Kuala
fauziah.afitri@unsyiah.ac.id

Abstract: *The aims of this study is to examine the influence of fraud diamond, gender and ethical ideology on cheating behaviour among accounting students in a university. The investigate covers the relationship between the specific categories in each dimension of fraud diamond and ethical ideology on cheating behaviour. Data was collected using a questionnaire. The population in this study were accounting students with the sample that taken using simple random sampling technique. The methodology using analysis multivariate technique with SEM and 210 responses were analyzed. The results of this research show that the dimension of fraud diamond which is pressure, opportunity, capability have positively significant related to cheating behaviour, and dimension rationalization have no effect on cheating behaviour. Gender was found to have a significant impact on cheating behaviour and have different tendencies between the male group and female group toward the specific category in fraud diamond and ethical ideology. Then, ethical ideology, idealism and relativism were found to have a significant impact on cheating behaviour.*

Keywords: *cheating behaviour, fraud diamond, gender, ethical ideology*

Anteseden Niat Untuk *Social Commerce*: Menguji Kembali Hajli's *Social Commerce Construct*

Full paper

Amir Hidayatulloh
Universitas Ahmad Dahlan

amir.hidayatulloh@act.uad.ac.id

Faishal Prahatma Ganinda
Universitas Ahmad Dahlan

prahatmag@gmail.com

Agung Dwi Nugroho
Universitas Ahmad Dahlan

agungdwinugroho846@gmail.com

Abstract: *This type of research is a causal hypothesis testing research. The approach taken in this studies a quantitative approach. This study aims to reexamine the social commerce construction construct. The variables used in this study include social commerce constructs, social support, and intentions for social commerce. The population in this study were social media users. The sampling technique in this study used purposive sampling, with the criteria of (1) social media users who have made purchases through their social media, and (2) those who use social media have made at least two purchases through their social media. Therefore, the sample in this study was social media users who had made at least two purchases through their social media. This study obtained 162 respondents. Respondent in this studies dominated by women, while the respondent's age were women dominated by ages 21-25 years. Testing the hypothesis in the study using WarpPLS. This study found that the intention for social commerce is effect by social commerce constructs and social support. Whereas, social support is effect by social commerce constructs. Therefore, this study supports the social commerce construction construct.*

Keywords: *Hajli's Social Commerce Construct, Social Commerce, Social Support*

FENOMENA KECURANGAN PADA BISNIS TRANSPORTASI ONLINE (STUDI KASUS PADA GRAB DI KOTA MALANG)

Muhamad Hasbi Navis
Universitas Brawijaya
Email: yukifirmanto@gmail.com

Yuki Firmanto
Universitas Brawijaya
Email: navishasbi@gmail.com

ABSTRACT

In 2018, many cases of fraud happened to Grab Indonesia due to fraud committed by Grab's driver partners. This qualitative research aims to determine the phenomenon of fraud that occurred in the online transportation business in Grab Indonesia. The data of this study were collected through interviews, observations, and documentation which were analyzed by data reduction techniques, data presentation and conclusion drawing. The object of this research is GrabBike and GrabCar drivers, Grab customers, and GrabFood partners in Malang. The results of this study prove that many fraudulent actions have occurred in the Grab application so that upgrades and anticipation of the fraud need to be done.

Keywords: Fraud, Online Transportation, Mobile Application

ABSTRAK

Pada tahun 2018, banyak kasus kecurangan menimpa Grab Indonesia yang disebabkan oleh tindakan kecurangan yang dilakukan mitra pengemudi Grab. Penelitian kualitatif ini bertujuan untuk mengetahui fenomena kecurangan yang terjadi pada bisnis transportasi online pada Grab Indonesia. Data penelitian ini dikumpulkan melalui wawancara, observasi, dan dokumentasi yang dianalisis dengan teknik reduksi data, penyajian data dan penarikan kesimpulan. Objek penelitian ini adalah pengemudi GrabBike dan GrabCar, Pelanggan Grab, dan Mitra GrabFood di Kota Malang. Hasil dari penelitian ini membuktikan banyak tindakan kecurangan yang telah terjadi pada aplikasi Grab sehingga perlu dilakukan perbaikan dan antisipasi dari kecurangan tersebut.

Kata kunci: Kecurangan, Transportasi Online, Aplikasi seluler

Nahrudien Akbar, ²Syahril Djaddang, ³Muh. Ardiansyah Syam

¹Universitas Singaperbangsa, Karawang Jabar, ²³Magister Akuntansi Univ.Pancasila Jakarta

Email: kjasduc@gmail.com, djaddangsyahril@gmail.com

Abstrak

Tujuan penelitian ini untuk memaknai kuas akuntansi forensik dan akuntansi kerugian dalam mengungkapkan Fraud dan praktik kepailitan laporan keuangan klien. Metode penelitian digunakan adalah metode kualitatif - pendekatan fenomenologi dengan triangulasi metode dilakukan dengan cara membandingkan informasi atau data dengan cara yang berbeda. Untuk memperoleh kebenaran informasi yang handal dan gambaran yang utuh mengenai informasi tertentu, peneliti bisa menggunakan metode wawancara dan observasi atau pengamatan untuk mengecek kebenarannya. Selain itu, peneliti juga bisa menggunakan informan yang berbeda untuk mengecek kebenaran informasi tersebut. Triangulasi tahap ini dilakukan jika data atau informasi yang diperoleh dari subjek atau informan penelitian diragukan kebenarannya.

Hasil penelitian ini Pengajuan kepailitan dilakukan pada Pengadilan Niaga yang melibatkan hakim pengawas dan kurator. Dalam menentukan keabsahan utang piutang oleh seorang hakim pengawas digunakan ilmu akuntansi forensik dan akuntansi kerugian, begitupula dengan kurator yang bertugas untuk membagikan budel (harta) pailit kepada para kreditur dengan urutan pembagian harta bagi kreditur separatis (kreditur yang memiliki jaminan), kreditur preferen (kreditur yang memiliki hak untuk didahulukan) dan kreditur kongruen (kreditur yang tidak memiliki jaminan). Pada umumnya tindakan fraud yang dilakukan debitur adalah dengan menyembunyikan aset dan penjualan sedangkan tindakan fraud yang dilakukan dengan motif untuk memperoleh budel (harta) pailit.

Kata Kunci : Akuntansi kerugian, Kurator, tindakan fraud, dan budel (harta) pailit.

Abstract

The purpose of this study is to interpretiveness of forensic accounting and accounting for losses in disclosing fraud and the practice of bankruptcy of client financial statements. The research method used is a qualitative method - triangulation method is done by comparing information or data in different ways. To obtain the truth of reliable information and a complete picture of certain information, researchers can use interview and observation or observation methods to check the truth. In addition, researchers can also use different informants to check the truth of the information. Triangulation of this stage is done if the data or information obtained from the subject or research informant is doubtful.

The results of this study were filed for bankruptcy at the Commercial Court which involved supervisory judges and curators. In determining the validity of the debt owed by a supervisor, the science of forensic accounting is used, as well as the curator who has the duty to distribute bankruptcy (assets) to creditors in the order of dividing property to separatist creditors (creditors who have collateral), preferable creditors (creditors who have the right to take precedence) and creditors are congruent (creditors who have no collateral). In general, fraud actions carried out by debtors are by hiding assets and sales while fraud actions are carried out with the motive to obtain bankruptcy (assets).

Keywords: Forensic Accounting, Curators, fraud actions, and (assets) bankruptcy.

Pengaruh Tekanan Ketaatan terhadap Audit Judgment yang Dimoderasi oleh Sifat Kepribadian Auditor

Jenis Sesi Paper: Full Paper

Shova Shovuro

Universitas Negeri Semarang
shovuro@gmail.com

Badingatus Solikhah

Universitas Negeri Semarang
badingatusbety@mail.unnes.ac.id

Agung Yulianto

Universitas Negeri Semarang
agungyulianto@mail.unnes.ac.id

Trisni Suryarini

Universitas Negeri Semarang
trisnisuryarini@mail.unnes.ac.id

Abstract: *The purpose of this research to examine and analyze obedience pressure toward audit judgment by using personality as moderating variable. The population in this research is 131 external auditor in BPK Perwakilan Jawa Tengah. The Sample were selected by using purposive sampling method that amount 56 respondents who work in BPK Perwakilan Jawa Tengah. The method of analysis in this research using MRA by analysis tool IBM SPSS 21. The result of this research showed that obidience pressure have negative effects on audit judgment. Moreover it was determined that three of the personality trait, openness to experience, conscientiousness, and neuroticism, have significant effect on the relation between obidience pressure and audit judgment, but other personality traits such as extraversion and agreeableness, do not have significant effect on the relation between obidience pressure and audit judgment. Based on the result, the relation between obidience pressure and audit judgment is affected by, openness to experience, conscientiousness, and neuroticism.*

Abstrak: Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh tekanan ketaatan terhadap audit judgment dengan sifat kepribadian sebagai variabel moderating. Populasi dalam penelitian ini adalah auditor eksternal pemerintah di BPK Perwakilan Jawa Tengah sebanyak 131 auditor. Metode pengambilan Sampel yang digunakan adalah teknik purposive sampling menghasilkan 56 responden yang bekerja di BPK Perwakilan Provinsi Jawa Tengah. Analisis data dalam penelitian ini menggunakan MRA dengan alat analisis IBM SPSS 21. Hasil penelitian ini menunjukkan bahwa tekanan ketaatan berpengaruh negatif terhadap audit judgment. Selain itu, tiga sifat kepribadian yakni openness to experience, conscientiousness, dan neuroticism yang berpengaruh pada hubungan tekanan ketaatan dan audit judgment. Namun, sifat kepribadian lainnya seperti extraversion dan agreeableness tidak berpengaruh pada hubungan tekanan ketaatan dan audit judgment. Simpulan dari penelitian ini adalah hubungan antara tekanan ketaatan dan audit judgment dapat dipengaruhi oleh openness to experience, conscientiousness, dan neuroticism.

Keywords: *Obedience Pressure; Personality; and Audit Judgment*

Anteseden Niat untuk Melakukan Pembelian Melalui Aplikasi *Go-Food*: Peran *Word of Mouth*

Full paper

Agung Dwi Nugroho
Universitas Ahmad Dahlan

agungdwinugroho846@gmail.com

Rizky Maulana
Universitas Ahmad Dahlan
rizky1700012248@webmail.uad.ac.id

Faishal Prahatma Ganinda
Universitas Ahmad Dahlan
prahatmag@gmail.com

Amir Hidayatulloh
Universitas Ahmad Dahlan
amir.hidayatulloh@act.uad.ac.id

Abstract: *This type of research is quantitative research. This study aims to determine the role of word of mouth in activities to make purchases through the Go-Food application. The population in this study were users of the Go-Food application. The sampling technique in this study was purposive sampling, with the criteria of Go-Food application users who had made at least two purchases. The sample in this study amounted to 156 respondents consisting of 117 respondents of female sex, and 39 respondents of male sex. The respondents' respondents in this study were dominated by ages 18-20 by 118. The education level of respondents in this study was dominated by Diploma 4 (D4) / Strata 1 (S1). Analytical tool used in this study is WarPLS. This study obtained results that the intention to purchase through the Go-Food application was influenced by word of mouth, the perception of ease of use. Usability perceptions are influenced by trust, word of mouth, social norms, and perceived ease of use. Meanwhile, the perception of ease of use is influenced by trust and word of mouth. Therefore, word of mouth has a role in purchasing activities, especially through the Go-Food application.*

Keywords: *Word Of Mouth, Antecedents, Go-Food Application.*

**Bagaimana Peranan Teknologi Informasi dalam Kualitas Sistem Informasi Akuntansi
(Uji Empiris pada Perguruan Tinggi Swasta Terakreditasi di Jawa)**

Ruhul Fitrius

Universitas Riau

ruhul.fitrios@lecturer.unri.ac.id

Abstract: *This study aims to examine the effect of information technology on the quality of accounting information systems. The study was conducted on 71 Financial Units of A and B Accredited Private Universities in Java selected by the stratified random sampling method, using descriptive and causality research methods. The study results show that information technology significantly influences the quality of accounting information system. The implication of study results can be used to solve the problem on there is no quality of accounting information system through the use of appropriate information technology.*

Keyword: *information technology, accounting information system quality.*

Abstrak: *Penelitian ini dimaksudkan untuk menguji pengaruh teknologi informasi terhadap kualitas sistem informasi akuntansi. Untuk membuktikan hipotesis, penelitian lapangan dilakukan pada 71 Unit Keuangan dari Perguruan Tinggi Swasta yang terakreditasi A dan B di Jawa yang dipilih berdasarkan metode stratified random sampling, dengan menggunakan metode penelitian deskriptif dan kausalitas. Hasil penelitian menyimpulkan bahwa teknologi informasi secara signifikan mempengaruhi kualitas sistem informasi akuntansi pada perguruan tinggi swasta terakreditasi di Jawa. Implikasi penelitian ini adalah dapat digunakan untuk memecahkan masalah belum berkualitasnya sistem informasi akuntansi pada perguruan tinggi swasta melalui penggunaan teknologi informasi yang tepat.*

Kata Kunci: *Teknologi Informasi, Kualitas Sistem Informasi Akuntansi.*

**PENGARUH PELATIHAN TEKNIS, TEKANAN WAKTU
TERHADAP KUALITAS AUDIT DENGAN MOTIVASI SEBAGAI
VARIABEL MODERATING**

**Herlina Mince Windi Wanda¹⁾, Syaikhul Falah²⁾, Mariolin
Sanggenafa³⁾**

Jurusan Akuntansi, Universitas Cenderawasih

Abstrak

Penelitian ini bertujuan untuk melihat faktor yang mempengaruhi pelatihan teknis, tekanan waktu terhadap kualitas audit dengan motivasi sebagai variabel moderating. Populasi penelitian ini adalah Auditor Internal Pemerintah yang bekerja di Inspektorat Provinsi Papua, Inspektorat Kota Jayapura, Inspektorat Kabupaten Jayapura dan Kantor Bpkp Perwakilan Provinsi Papua. Hipotesis dalam penelitian ini di uji menggunakan spss 16.

Hasil penelitian menunjukkan bahwa, pelatihan teknis berpengaruh positif terhadap kualitas audit, tekanan waktu berpengaruh negatif terhadap Kualitas audit, pelatihan teknis berpengaruh positif terhadap kualitas audit dengan motivasi sebagai variabel moderating dan tekanan waktu berpengaruh negatif terhadap kualitas audit dengan motivasi sebagai variabel moderating.

Kata kunci: Pelatihan Teknis, Tekanan Waktu, Kualitas Audit dan Motivasi.

**PENGARUH PENERAPAN ATURAN ETIKA, PENGALAMAN
KERJA, SKEPTISME PROFESIONAL AUDITOR TERHADAP
KEMAMPUAN MENDETEKSI *FRAUD***

**Richael Vess Yubelinus Karubaba¹⁾, Paulus K. Allolayuk²⁾,
Andika Rante³⁾**

Jurusan Akuntansi, Universitas Cenderawasih

Abstrak

Dalam penelitian ini yang menjadi perumusan masalah yaitu apakah penerapan aturan etika, pengalaman kerja, dan skeptisme profesional berpengaruh terhadap kemampuan mendeteksi *fraud*. Penelitian ini bertujuan untuk menguji dan mengetahui pengaruh penerapan aturan etika, pengalaman kerja, dan skeptisme profesional auditor terhadap kemampuan auditor dalam mendeteksi *fraud*. Populasi dalam penelitian ini adalah seluruh auditor pengendalian internal pemerintah Kabupaten/Kota Jayapura dan Provinsi Papua. Teknik pengumpulan data pada penelitian ini menggunakan kuesioner. Jenis penelitian ini adalah penelitian Asosiatif Kausal. Jumlah sampel yang terkumpul adalah 65 orang. Teknik pengambilan sampel yang digunakan adalah *sampling sensus*.

Hasil penelitian ini menunjukkan bahwa pertama, instrument yang digunakan dalam penelitian ini valid melalui pengujian validitas dan reliabilitas. Kedua, distribusi rata-rata responden adalah normal dilihat dari uji Kolmogrov-Smirnov. Ketiga, secara parsial penerapan aturan etika (X_1) berpengaruh positif terhadap kemampuan auditor dalam Mendeteksi *Fraud*. Variabel pengalaman kerja (X_2) berpengaruh positif terhadap Kemampuan Auditor dalam Mendeteksi *Fraud*. Variabel Skeptisme Profesional Auditor (X_3) berpengaruh positif terhadap kemampuan auditor dalam Mendeteksi *Fraud*.

**Kata kunci: Penerapan Aturan Etika, Pengalaman Kerja, Skeptisme Profesional Auditor,
dan Kemampuan Mendeteksi *Fraud*.**

Analisis *Fraud Diamond* Dalam Mendeteksi *Fraudulent Financial Reporting*
(Studi Empiris pada Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia)

Jenis Sesi Paper: Full paper

Fitria Abriyenti
Universitas Jambi
fitriabriyenti57@gmail.com

Enggar Diah Puspa Arum
Universitas Jambi
enggar_diah@unja.ac.id

Susfayetti
Universitas Jambi
susfayetti@gmail.com

Abstract: *The tendency of fraudulent financial reporting still occurs in the banking industry even though they are highly regulated sector. The purpose of this study is to analyze factors affecting fraudulent financial reporting by using diamond fraud analysis, which consists of: pressure, opportunity, rationalization and capability. Pressure is proxied by financial stability, external pressure, and financial targets. Opportunity is proxied by effective monitoring. Rationalization is proxied by auditor change, and capability is proxied by CEO's education. Meanwhile, fraudulent financial reporting is proxied by earnings management which measured by F-Score. Study was conducted on 30 banking industry companies that listed on Indonesia Stock Exchange by using a multiple linear regression analysis. The results indicate that financial stability, external pressure, financial targets, opportunity, rationalization and capability have an effect on detecting fraudulent financial reporting simultaneously, but in partially only external pressure and financial targets have an effect to detecting fraudulent financial reporting. This result provide evidence that pressure plays an important thing in fraudulent financial reporting. The results of this study contribute to scientific enrichment regarding fraudulent financial reporting and expected to prevent fraudulent financial reporting, especially in banking industry companies.*

Keywords: *pressure, opportunity, rationalization, capability*

Paytren: Analisis Pengukuran Minat *User M-Payment* di Provinsi Paling Barat Indonesia

Full paper

Evayani

FEB Universitas Syiah Kuala
evayani@unsyiah.ac.id

Dini Ariani

FEB Universitas Syiah Kuala
dini.albuchari@gmail.com

Dinaroe

FEB Universitas Syiah Kuala
dinaroe.dinaroe@gmail.com

In recent years, the number of internet users and smartphones was increasing enormously in Indonesia. The development of the internet occurs rapidly and gives a significant influence in every aspect of life. The growing information technology allows people easily perform various financial transactions by using mobile payments. This research aimed to examine the influence of mobility, compatibility, and trust toward the intention of users to use mobile payment. The use of information technology is important to ensure fraud avoidance, so that trust will be created. The research was conducted in Banda Aceh by taking sample of the PayTren users. Purposive sampling method was being used in gathering data and the main instrument of data collection was in the form of questionnaire, which was being measured in Likert scale. The data Samples were Banda Aceh inhabitants who use PayTren as their mobile payment platform. A total of 119 data were processed using SPSS and the analysis result of the model showed that mobility, compatibility, and trust affected the intention to use mobile payment PayTren. The results of this study are expected to benefit many parties, including academics and service providers.

Keywords: *Mobility, Compatibility, Trust, Intention to Use*

**PERSEPSI AUDITOR TENTANG DAMPAK PENERAPAN
SA 600 TERHADAP KUALITAS AUDIT DAN PERPINDAHAN KLIEN
AUDIT DI INDONESIA**

Fitriany, Andi Darmawan, Arie Wibowo, Syahril Ali, Sugeng Praptoyo,

Abstrak

SA 600 timbul dalam rangka memitigasi permasalahan kegagalan audit pada entitas grup khususnya kualitas audit pada entitas komponen/anak perusahaan. Di Indonesia ISA 600 diadopsi menjadi SA 600 sebagai pengganti AU 543 dimana dengan SA 600, auditor grup bertanggungjawab terhadap keseluruhan proses audit termasuk pekerjaan dari auditor anak. Sebelumnya, auditor grup bertanggungjawab terhadap keseluruhan proses audit termasuk pekerjaan dari auditor anak. Dalam perjalanan penerapannya, SA 600 menuai beberapa keluhan yang dikaitkan dengan kualitas audit, perpindahan klien, termasuk juga penurunan fee audit. Penelitian ini dilakukan untuk mengetahui persepsi auditor tentang dampak penerapan SA 600 terhadap kualitas audit dan perpindahan klien audit di Indonesia serta untuk memperoleh rekomendasi terkait dampak dari penerapan SA 600 di Indonesia. Data penelitian ini diperoleh dari hasil kuesioner dan FGD. Metodologi yang digunakan dalam penelitian ini adalah metode kuantitatif, yang pengujian datanya lebih lanjut menggunakan analisis statistik deskriptif dan uji beda. Dari hasil penyebaran kuesioner kepada 367 responden yang merupakan auditor dan FGD kepada individu pengguna jasa audit (manajemen akuntansi/komite audit perusahaan induk dan/atau perusahaan anak) dan Akuntan Publik, Dewan Standar Profesional Akuntan Publik, Komite Asistensi dan Implementasi Standar Profesi, Ikatan Komite Audit Indonesia diperoleh hasil bahwa SA 600 pada dasarnya dapat meningkatkan kualitas audit disaat penerapannya dilakukan sesuai standar yang telah ditetapkan. Namun dilain pihak, penerapan SA 600 memberikan dampak terhadap perpindahan klien audit (khususnya bagi perusahaan komponen/anak) yang pinda mengikuti auditor grup perusahaan, sehingga dengan adanya SA 600 ini, banyak KAP kecil kehilangan kliennya.

Kata kunci: SA 600; audit grup; kualitas audit; perpindahan klien audit.

Pengaruh Abnormal Audit *Fee* terhadap Loyalitas Perusahaan dengan Ukuran KAP dan Opini Audit sebagai Variabel Moderasi yang Terdaftar di BEI Tahun 2015-2017

SYAHRI SYAHBANA, FITRIANY

Departemen Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Indonesia, Depok, 16424, Indonesia

E-mail: syahbanasyah.ri@gmail.com / fitri_any@yahoo.com

Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruhnya abnormal audit *fee* terhadap tingkat loyalitas perusahaan dengan ukuran KAP dan opini audit sebagai variabel pemoderasi. Sampel yang digunakan adalah perusahaan non-keuangan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2015-2017. Hasil penelitian ini menunjukkan bahwa abnormal audit *fee* memiliki hubungan yang tidak signifikan terhadap tingkat loyalitas perusahaan. Sedangkan hasil pengujian variabel pemoderasi menunjukkan bahwa ukuran KAP tidak mampu memoderasi hubungannya antara abnormal audit *fee* dengan tingkat loyalitas, dan opini mampu memoderasi hubungan abnormal audit *fee* dengan tingkat loyalitas. Hasil uji tambahan menunjukkan bahwa perusahaan akan loyal jika membayar audit *fee* yang lebih rendah dari yang seharusnya (negatif abnormal audit *fee*). Dan perusahaan akan tidak loyal jika harus membayarkan audit *fee* yang lebih tinggi dari yang seharusnya (positif abnormal audit *fee*).

Kata kunci: abnormal audit *fee*, loyalitas perusahaan, opini audit, ukuran KAP.

The Effect of Relative Audit Fees on Client Loyalty with KAP Size and Audit Opinion as Moderating Variables Listed in IDX for Year 2015-2017

Abstract

This study aimed to analyze the influence of relative audit fees in client loyalty with KAP Size and audit opinion as moderating variables. The sample used is a non-financial company listed in Indonesian Stock Exchange (IDX) in 2015-2017. The result of this study showed that relative audit fees has an insignificant correlation with client loyalty. At the same time, the result with moderating variables showed that KAP size is not able to moderate correlation between relative audit fees with client loyalty, and audit opinion can moderate correlation between relative audit fees and client loyalty. Additional test result that the loyalty of clients who pay lower audit fees (negative relative audit fees). And the disloyal of clients who pay higher audit fee (positive relative audit fees).

Keyword: audit opinion, client loyalty, KAP size, relative audit fees.

**STUDI EKSPERIMEN: APAKAH FIREHOSE OF FALSEHOOD (FoF)
BERPENGARUH TERHADAP KEPUTUSAN INVESTASI?**

Y. Anni Aryani
Universitas Sebelas Maret
whyanniar@gmail.com

Agung Nur Probohudono*
Universitas Sebelas Maret
mustdownnow@gmail.com

Doddy Setiawan
Universitas Sebelas Maret
doddy.setiawan@gmail.com

Wahyu Widarjo
Universitas Sebelas Maret

Isna Putri Rahmawati
Universitas Sebelas Maret
isnaputrirahmawati@yahoo.com

Poster Paper

Abstract

This study investigates the effect of firehose of falsehood on investment decision. In this study, an abstract experiment is used to examine how firehose of falsehood influence the investment decision. Firehose of falsehood is manipulated at two levels (there is FoF or there is no FoF). The result shows that the effect of firehose of falsehood on investment is significantly supported. Furthermore, the result indicates that participants in firehose of falsehood conditions have higher decision to stop the investment than in there is no firehose of falsehood conditions.

Keyword: firehose of falsehood, investment decision, abstract experiment

PENGARUH MOTIVASI TERHADAP MINAT BERKARIER DALAM BIDANG PERPAJAKAN

(Studi Kasus Mahasiswa S1 Akuntansi)

Poster Paper

Lilis Ardini

STIESIA

lilis.ardini@gmail.com

Yuniar Ambarwanti

STIESIA

ambarwnti@gmail.com

ABSTRACT

This research aimed to find out the effect of quality motivation, career motivation, economy motivation, social motivation, and considering motivation of job market on the carrier motive of taxation for accounting students. The research was quantitative. While, the data used primary in wich questionnaires as instrument. In line with, the questionnaires were given to accounting students in academic year of 2014 and 2015, who were taking undergraduate thesis. Moreover, there were 89 samples. In addition, the data analysis technique used multiple linear regression with SPSS version 23. The research result concluded the quality motivation had positive effect on the carrier motive of taxation. It happened as there were many accounting students who wanted to improve their quality in carrier of taxation. It meant, there were many people who wanted to improve position and develop their carrier by doing what they had done. Furthermore, economy motivation had positive effect on the carrier motive of taxation. In other words, there were many students thought to improve their income when having carrier on taxation. On the other hand, social motivation had negative effect on the carrier motive of taxation as every individual would be more respected when they worked as entrepreneur and made their own job market. Likewise, considering motivation of job market did not effected on the carrier motive of taxation. This happened as many students thought working on taxation was difficult one.

Keywords: Motivation, Motive, Career, Taxation

ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh motivasi kualitas, motivasi karier, motivasi ekonomi, motivasi sosial, dan motivasi pertimbangan pasar kerja terhadap minat berkarier dalam bidang perpajakan pada mahasiswa akuntansi. Jenis penelitian ini adalah penelitian kuantitatif, pengumpulan data dari penelitian ini dengan memanfaatkan data primer yaitu menyebar kuisioner kepada mahasiswa akuntansi angkatan tahun 2014 dan 2015 yang sedang menempuh skripsi. Sampel yang digunakan dalam penelitian ini berjumlah 89 sampel. Metode analisis yang digunakan dalam penelitian ini adalah metode analisis linear berganda, dengan menggunakan program SPSS versi 23. Hasil penelitian ini menunjukkan pengaruh motivasi terhadap minat berkarier dalam bidang perpajakan. Motivasi kualitas berpengaruh positif karena banyak mahasiswa akuntansi yang masih ingin meningkatkan kualitasnya saat berkarier dalam bidang perpajakan. Motivasi karier berpengaruh positif karena banyak orang yang ingin meningkatkan jabatan dan mengembangkan karirnya dengan melakukan pekerjaan yang ditekuni. Motivasi ekonomi berpengaruh positif karena para mahasiswa beranggapan dengan memilih untuk berkarier dalam bidang perpajakan akan meningkatkan penghasilannya. Motivasi sosial berpengaruh negatif karena setiap individu akan lebih dihargai menjadi seorang pengusaha yang dapat membuat lapangan pekerjaan sendiri untuk orang lain. Motivasi pertimbangan pasar kerja tidak berpengaruh terhadap minat berkarier karena mahasiswa beranggapan bahwa pekerjaan di bidang perpajakan merupakan bidang yang sulit untuk dipelajari.

Kata kunci: Motivasi, Minat, Karier, Perpajakan

**KECERDASAN EMOSIONAL
SEBAGAI PEMODERASI *BUDGETARY SLACK*
PADA PT. PLN (PERSERO) AREA MALANG
*Jenis sesi paper : Poster paper***

Anita Ratna Sari
Fakultas Ekonomi dan Bisnis Universitas
Gajayana Malang
email: anitaratna@gmail.com

Abdul Halim
Fakultas Ekonomi dan Bisnis Universitas
Gajayana Malang
email: abdulhalim0658@gmail.com

Oyong Lisa
Fakultas Ekonomi dan Bisnis Universitas Gajayana Malang
email: oyong.lisa-ol@yahoo.co.id

Abstract: *This study aims to analyze the effect of budgetary participation, information asymmetry, locus of control and organizational commitment on budgetary slack and to determine whether emotional intelligence is able to moderate the relationship of budgetary participation, information asymmetry, locus of control and organizational commitment to budgetary slack. The population of officials involved in budgeting is 46 people. Data was collected through questionnaires, then analyzed using Interaction Moderation regression. The results prove that budgetary participation has a negative and significant effect on budgetary slack, information asymmetry has a positive and significant effect on budgetary slack, locus of control has a negative and significant effect on budgetary slack, organizational commitment has a negative and significant effect on budgetary slack, emotional intelligence can strengthen the relationship between budget participation, information asymmetry, locus of control and organizational commitment to budgetary slack.*

Keywords: *emotional intelligence, budget participation, organizational commitment, budgetary slack*

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