



**ABSTRAK PROSIDING  
KONFERENSI ILMIAH AKUNTANSI  
KIA VI  
14-15 MARET 2019**

**EDITOR:**

**AAN MARLINAH, S.E., M.Ak.  
FRISKA FIRNANTI, S.E., Ak., M.M., M.Ak., CA.  
YULIUS KURNIA SUSANTO, S.E., M.Si.**

**LAYOUT:**

**ARWINA KARMUDIANDRI, S.E., M.Ak.**

**COVER DESIGN:**

**R. NURDORO WIDADI**

**ISBN:**

**Penerbit:**

**Sekolah Tinggi Ilmu Ekonomi Trisakti  
Jl. Kyai Tapa No. 20 Grogol  
Jakarta 11440  
Indonesia  
email: [kia6@stietrisakti.ac.id](mailto:kia6@stietrisakti.ac.id)  
Telp.: (021)5666717  
Fax.: (021)5635480**

**Terbitan pertama 2019**

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## KATA SAMBUTAN

### KETUA PANITIA KONFERENSI ILMIAH AKUNTANSI VI

Assalamu'alaikum Warahmatullahi Wabarakatuh

Selamat pagi dan salam sejahtera bagi kita semua

Dengan mengucapkan puji syukur kepada Allah SWT atas karunia, rahmat dan izin-Nya, kita semua dapat hadir dalam rangka mengikuti Konferensi Ilmiah Akuntansi (KIA) ke VI di Kampus TSM pada tanggal 14 -15 Maret 2019. Acara Konferensi Ilmiah Akuntansi merupakan perhelatan ilmiah akbar yang dilaksanakan secara rutin setiap tahun oleh Ikatan Akuntan Indonesia Kompartemen Akuntan Pendidik (IAI KAPd) dan pada tahun ini, Trisakti School of Management diberikan kesempatan dan kepercayaan menjadi tuan rumah bagi penyelenggaraan KIA VI.

Dalam kesempatan ini, Kami mengucapkan terima kasih yang sebesar-besarnya terutama kepada Ibu Prof. Dr. Dian Agustia, S.E., M.Si., Ak., CA., CMA selaku Ketua IAI KAPd Pusat, Bapak Arya Pradipta, S.E., Ak., M.E., CA. selaku Ketua Trisakti School of Management, Ibu Dr. Istianingsih, M.S.Ak, CA., CSRA., CMA., CACP. selaku Koordinator Forum Dosen Akuntansi Perguruan Tinggi DKI Jakarta, para Dewan Penasihat KIA VI diantaranya Ibu Prof. Dr. Wiwik Utami, S.E., M.Si., Ak., CA., Bapak Prof. Dr. Amilin, Ibu Dr. Sekar Mayangsari, S.E., Ak., CA., M.Si., Ibu Reskino, S.E., M.Si., Ak., CA dan Bapak Dr. Harnovinsah, Ak., CA., CMA. Ucapan terima kasih Kami sampaikan pula kepada 21 Perguruan Tinggi yang ikut serta sebagai *Co-Host*, pihak sponsorship, para narasumber, tamu undangan dan peserta Konferensi yang Kami hormati.

Kegiatan konferensi akan terbagi dalam dua kegiatan besar yaitu seminar dengan tema “Peluang dan Tantangan Akuntan Menghadapi Revolusi Industri 4.0” yang akan berlangsung pada hari ini tanggal 14 Maret dan dilanjutkan tanggal 15 Maret presentasi *call for paper* dan *poster*. Paper yang diterima pada KIA VI sebanyak 117 paper dan 46 Poster dari para peserta yang berasal dari berbagai daerah diantaranya dari Jakarta, Banten, Pulau Jawa lainnya, Sulawesi, Bengkulu dan Papua. Peserta KIA VI terdiri dari para akademisi, perusahaan swasta, BUMN, BPK, BPKP, IAI, LSP, KAP/KJA, dan mahasiswa.

Kepada semua pihak yang telah bekerja pada KIA VI, baik dari Pihak Internal Trisakti School of Management maupun pihak eksternal para *Co-host*, pihak IAI KAPd Pusat dan Forum Dosen Akuntansi Perguruan Tinggi DKI Jakarta, kami sebagai tuan rumah mengucapkan banyak terimakasih dan mohon maaf yang sebesar-besarnya bila ada hal yang kurang berkenan dan ketidaknyaman selama berlangsungnya acara KIA VI. Akhir kata, selamat mengikuti Konferensi dan semoga acara KIA ini memberikan manfaat besar bagi kita semua.

Wassalamu’alaikum Warohmatullohi Wabarokatuh

Hormat Kami,

Jakarta, Maret 2019

Ketua Panitia KIA VI

Ttd

Aan Marlinah, S.E., M.,Ak.

## KATA SAMBUTAN KETUA TRISAKTI SCHOOL OF MANAGEMENT

Assalamu'alaikum Warahmatullahi Wabarakatuh  
Salam sejahtera untuk kita semua.  
Selamat datang di Trisakti School of Management

“ALHAMDULLILAH”, pada pagi hari ini Allah SWT/Tuhan YME memberikan kita nikmat sehat walafiat sehingga kita dapat hadir di Kampus Trisakti School of Management (TSM) untuk mengikuti acara Konferensi Ilmiah Akuntansi Ke VI.

Terima kasih kami ucapkan kepada Bapak/Ibu pengurus IAI-KAPd, Bapak/Ibu Co-Host, Bapak/Ibu penyelenggara Program Studi Akuntansi, dan Forum Dosen Akuntansi Perguruan Tinggi DKI Jakarta yang telah berkenan menjadikan Kampus Trisakti School of Management sebagai tempat pelaksanaan Konferensi Ilmiah Akuntansi ke VI. Kami berharap segala sarana dan prasarana yang kami siapkan dapat berkenan bagi Bapak/Ibu sekalian. Insya Allah seluruh persiapan yang TSM lakukan dapat menunjang kelancaran terlaksananya kegiatan Konferensi Ilmiah Akuntansi Ke VI ini.

Bapak/Ibu yang saya hormati, pada KIA ke VI ini Tema yang di usung adalah, ”Tantangan dan Peluang Akuntan Menghadapi Revolusi Industri 4.0”. Insya Allah setelah kita mengikuti konferensi KIA VI maka kita akan siap menghadapi era revolusi industri 4.0 dan mengambil langkah-langkah strategis guna meraih masa depan di era revolusi industri 4.0. Bapak/Ibu yang saya hormati, KIA VI adalah ajang kebersamaan, dan ajang untuk mengembangkan ilmu akuntansi melalui penelitian bagi akuntan terutama akuntan pendidik. Berbagi hasil penelitian dalam panel-panel diskusi dan publikasi membuahakan manfaat pengembangan ilmu akuntansi sehingga ilmu akuntansi diharapkan dapat menjadi semakin berguna bagi para pengguna informasi di Era Revolusi Industri 4.0.

Trisakti School of Management juga mengucapkan terima kasih yang sebesar-besarnya kepada yang terhormat Bapak/Ibu Reviewer, Moderator, kontributor paper penelitian, peserta dan panitia, atas kelancaran dan kesuksesan penyelenggaraan KIA VI. Insha Allah, Allah SWT membalas seluruh jerih payah dan jasa Bapak/Ibu.

Bapak/Ibu yang saya hormati, atas nama sivitas akademika TSM saya mengucapkan selamat mengikuti Konferensi. Kami mohon maaf, apabila sarana dan prasarana yang tersedia di TSM kurang dapat menunjang terlaksananya Konferensi ini secara prima. Terima kasih Bapak/Ibu.

Wabillahi Taufik wal hidayah wassalamu alaikum warohmatullahiwabarokatuh.

Jakarta, 14 Maret 2019

Ketua Trisakti School of Management

Ttd

Arya Pradipta S.E., Ak., M.E., CA.

## KATA SAMBUTAN KOORDINATOR FORUM DOSEN AKUNTANSI PT DKI

Assalamu'alaikum Warahmatullahi Wabarakatuh

Puji syukur kita panjatkan kehadiran Allah SWT, karena atas Rahmat, Barokah serta Perkenan-Nya sehingga dapat terselenggaranya kegiatan ilmiah tingkat nasional dalam bidang Akuntansi dengan agenda: Seminar Nasional dan Call for Papers yang diwadahi dalam Konferensi Ilmiah Akuntansi (KIA) yang ke VI. Kegiatan Konferensi Ilmiah Akuntansi ini merupakan salah satu program kerja Forum Dosen Akuntansi Perguruan Tinggi DKI Jakarta yang bertujuan untuk menambah wawasan dan ilmu pengetahuan dalam Bidang Akuntansi yang sekaligus sebagai media komunikasi ilmiah antar kalangan perguruan tinggi di seluruh Indonesia dengan dunia praktik, yang dikemas melalui kegiatan seminar ilmiah dan presentasi hasil penelitian ilmiah secara nasional.

Eksistensi Konferensi Ilmiah Akuntansi ini diharapkan dapat melengkapi forum-forum ilmiah Akuntansi yang sudah ada seperti Simposium Nasional Akuntansi atau forum ilmiah Akuntansi lainnya. Konferensi Ilmiah Akuntansi ini utamanya ditujukan untuk para dosen Akuntansi di seluruh Indonesia untuk turut berperan serta dalam mempresentasikan hasil penelitiannya agar mendapatkan telaah dan masukan dari para pakar di bidang akuntansi, sehingga diharapkan dapat meningkatkan hasil penelitian yang berkualitas menjadi semakin tinggi kualitasnya.

Program Konferensi Ilmiah Akuntansi ini dilaksanakan secara reguler. Perguruan Tinggi di Wilayah Jabodetabek (baik Negeri maupun Swasta) akan diberikan kesempatan sebagai penyelenggara kegiatan ini secara bergantian. KIA tahun ini sudah masuk KIA ke 6. Dimana KIA 1 di Universitas Mercu Buana, KIA 2 di UPN Jakarta, KIA 3 di UNTAR, KIA 4 di Universitas Pancasila, KIA 5 di STEI Rawamangun dan KIA 6



saat ini di STIE Trisakti. Tahun depan KIA 7 tahun 2020 akan diselenggarakan di STIE Indonesia Banking School.

Ucapan terima kasih dan apresiasi yang setinggi-tingginya kami berikan kepada para panitia KIA 6 ini dan juga seluruh Perguruan Tinggi yang terlibat baik sebagai Co-Host maupun yang telah mengirimkan peserta serta semua pihak yang turut serta dalam mendukung kesuksesan terselenggaranya kegiatan ini. Semoga kegiatan ini membawa manfaat bagi pengembangan Akuntansi yang dapat berkontribusi bagi kemajuan dan kejayaan Bangsa Indonesia, Aamiin.

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Wassalamu'alaikum Warohmatullohi Wabarokatuh

Jakarta, 14 Maret 2019

Koordinator Forum Dosen Akuntansi  
Perguruan Tinggi DKI Jakarta

Ttd

Dr. Istianingsih, M.S. Ak., CA, CSRA., CMA., CACP.



## KATA SAMBUTAN KETUA IAI KOMPARTEMEN AKUNTAN PENDIDIK

Bismillahirrahmannirrahiim

Assalamu'alaikum Warahmatullahi Wabarakatuh

Puji dan syukur marilah kita panjatkan kepada Allah SWT. berkat rahmat, nikmat dan hidayahNya, Trisakti School Management (TSM) bekerjasama dengan Ikatan Akuntan Indonesia Kompartemen Akuntan Pendidik (IAI-KAPd) dapat menyelenggarakan Konferensi Ilmiah Akuntansi yang ke VI pada tanggal 14 - 15 Maret 2019 di Jakarta. Tujuan diadakan Konferensi ini adalah untuk mengupayakan dan membumikan penelitian serta mensinergikannya dengan pendidikan dan pengabdian kepada masyarakat.

Konferensi Ilmiah Akuntansi ke VI kali mengusung tema “**Tantangan dan peluang Akuntan Menghadapi Revolusi Industri 4.0**” Tema ini sangat menarik bagaimana dosen dan seluruh civitas akademika mempersiapkan diri dalam menghadapi revolusi industri digital 4.0 mengacu pada perkembangan teknologi informasi yang bersifat *disruptive* terhadap cara organisasi dan professional melakukan bisnis.

Selain Konferensi Ilmiah Akuntansi (KIA), Ikatan Akuntan Indonesia Kompartemen Akuntan Pendidik (IAI-KAPd) mempunyai konferensi-konferensi lainnya seperti Konferensi Regional Akuntansi (KRA) yang diselenggarakan setiap tahunnya di Jawa Timur, Simposium Ilmiah Akuntansi (SIA) yang diselenggarakan setiap tahunnya di Medan, Parade Riset Akuntansi (PRA) yang diselenggarakan setiap tahunnya di Jawa Timur, Konferensi Akuntansi Banten (KAB) dan Festival Riset Akuntansi (FRA) yang merupakan upaya-upaya nyata dari IAI KAPd dalam menghasilkan riset-riset yang berkualitas. Konferensi-konferensi yang diselenggarakan oleh IAI KAPd ini merupakan

wadah asosiasi akuntan pendidik untuk dapat mendiseminasikan dan mendiskusikan berbagai perkembangan terbaru riset akuntansi dari berbagai akademisi dan peneliti dari seluruh Indonesia. Hingga saat ini konferensi - konferensi yang diselenggarakan oleh Ikatan Akuntan Indonesia Kompartemen Akuntan Pendidik (IAI-KAPd) terbukti terus diminati oleh kalangan akademisi dan peneliti akuntansi, dan tentunya harapan di masa yang akan datang, acara KIA ini dapat terus diminati, dan dapat terus memberikan kontribusi yang maksimal bagi pengembangan akuntansi di Indonesia.

Konferensi ini dapat terselenggara berkat bantuan dari berbagai pihak. Untuk itu pada kesempatan ini ijin kami mengucapkan terima kasih kepada Trisakti School Management (TSM) dan panitia yang telah bekerja keras dalam menyukseskan acara ini. Semoga acara ini memberikan manfaat dan ladang ilmu bagi kita semua.

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Maret 2019

Ttd  
Prof. Dr. Dian Agustia, M.Si., S.E., Ak., CA.  
Ketua IAI KAPd

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## SUSUNAN PANITIA KIA VI - 2019

JABATAN	NAMA	
	Trisakti School of Management	Institusi dan Co-Host
Penanggungjawab	Arya Pradipta, S.E., Ak., M.E., CA.	Reskino, S.E., M.Si., Ak., CA. Dr. Istianingsih, M.S.Ak, CA, CSRA, CMA, CACP.
Penasehat	Irwanto Handojo, S.E., M.Si.	Prof. Dr. Dian Agustia, S.E., M.Si., Ak., CA., CMA. Prof. Dr. Wiwik Utami, S.E., M.Si., Ak., CA. Prof. Dr. Amilin Dr. Sekar Mayangsari, S.E., Ak., CA., M.Si. Dr.Harnovinsah, Ak., CA.,CMA.
Pengarah	Stella, S.E., M.M. Drs. Teguh Siswanto, M.Si.	Para Dekan Co-Host
Ketua Panitia	Aan Marlinah, S.E., M.Ak.	
Wakil Ketua	Friska Firnanti, S.E., Ak., M.M., M.Ak., CA.	
Sekretaris	Indra Arifin Djashan, S.E., M.Ak.	
Bendahara	Ita Trisnawati, S.E., Ak., M.Ak., CA.	Wuri Septi Handayani, S.E., M.Akt., Ak., CA.
Korespondensi		Rafrini Amyyulianty, S.E., MS., Ak., Ak., CA. Hotman Fredy, S.E., M.Ak., CA. Refianto, S.E., M.M.
Reviewer	Dr. Haryo Suparmun, S.E., Ak., M.M., M.B.A., CA., BAP., CPA. Dr. Tjhai Fung Jin Dr. Nurwanti, S.E., M.M. Dr. Aulia Danibrata, S.E., M.M. Dr. Tita Deitiana, M.M. Dr. Meinie Susanti	Dr. Rini Ak., CA. Dr. Lailah Fujianti, S.E., M.Si., Ak., CA.
Bidang Acara dan Persidangan	Nicken Destriana, S.E., M.Si.	Hendro Lukman, S.E., M.M., CPMA., CA., CPA (Aust.) Tiwi Herninta, S.E., M.M.
Bidang Makalah dan Prosiding	Yulius Kurnia Susanto, S.E., M.Si.	Ririn Breliastiti, S.E., M.M. Dr. Hj. Wiwi Idawati, S.E., M.Si, Ak., CA.

## SUSUNAN PANITIA KIA VI - 2019

JABATAN	NAMA	
	Trisakti School of Management	Institusi dan Co-Host
Bidang Sponsorship	Wibisono Soediono, S.E., M.B.A	Dra. Nurainun Bangun, M.M., Ak., CA. Sila Ninin Wisnantiasri, S.E., M.A.
Bidang Publikasi dan Dokumentansi	Satriyo Wibowo, S.E., M.M.	Dr. Ni Putu Eka Widyastuti, S.E., M.Si., CSRS. Ahalik, S.E., Ak., M.Si., M.Ak., CMA., CPMA., CPSAK., CPA., DipIFR., CA. Taufik Akbar, S.E., M.Sc.
Bidang Konsumsi	Siti Rachmawati, A.Md.	
Bidang Perlengkapan dan Akomodasi	Komarudin, S.S.T.	
Bidang Keamanan	Chairul Wahyudi, S.E.	

**SUSUNAN ACARA KIA VI  
KAMIS - JUMAT/ 14 - 15 MARET 2019  
TRISAKTI SCHOOL OF MANAGEMENT**

Hari I	Kamis 14 Maret 2019 Pembukaan dan Seminar dengan Tema Tantangan dan Peluang Akuntan Menghadapi Revolusi Industri 4.0	Ruangan
07.30-08.30	Registrasi dan <i>Coffee Morning</i>	Lobby Lantai 1
08.30-09.00	Lagu Indonesia Raya, Mengheningkan Cipta dan Hymne Trisakti Sambutan-sambutan dan Pembukaan : 1. Ketua Panitia KIA VI : Aan Marlinah, S.E., M. Ak. 2. Ketua Trisakti School of Management : Arya Pradipta, S.E., M.E., Ak., CA. 3. Koordinator Forum Dosen Akuntansi Perguruan Tinggi DKI Jakarta : Dr. Istianingsih, M.S.Ak., CA., CSRA., CMA., CACP. 4. Ketua IAI-KAPd : Prof. Dr. Dian Agustia, S.E., M.Si., Ak., CA., CMA.	Aula Lantai 8
09.00-09.05	Pembukaan acara oleh Ketua IAI-KAPd didampingi oleh Ketua TSM, Koordinator Forum Dosen Akuntansi Perguruan Tinggi DKI Jakarta dan Ketua Panitia KIA VI	
09.05-09.10	Pembacaan Doa	
09.10-09.20	Simbolis penandatanganan MoU dan MoA	
09.20-09.35	Tarian Saman	
09.35-11.00	<b>Seminar :</b> <b><i>“Indonesian Accountants’ Strategic Anticipation of RI 4.0 and Applications of Various Technologies in The Future”</i></b> Pembicara : Sudimin Mina - Director of Software Asset Management Microsoft	
11.00-12.30	<b>Seminar :</b> <b><i>“Impact of Digitization on the Audit Profession”</i></b> Pembicara : Susanto - Head of Clients & Markets KPMG dan Handrow Cahyadi - Director of Audit & Assurance Services	

Hari I	<b>Kamis 14 Maret 2019</b> Pembukaan dan Seminar dengan Tema Tantangan dan Peluang Akuntan Menghadapi Revolusi Industri 4.0	Ruangan
12.30-13.45	Sholat	Ruang 802 dan Mushola Lantai 1
	Makan Siang	Lantai 7 & 8
13.45-14.45	<b>Seminar :</b> “Topik -Topik Penelitian Sistem Informasi Akuntansi Terkini” Pembicara : Syaiful Ali, MIS., Ph.D., Ak., CA.	Aula Lantai 8
14.45-15.45	<b>Seminar :</b> “Topik -Topik Penelitian Akuntansi Manajemen Terkini” Pembicara : Hilda Rossieta, S.E., Ak., M.Comm., Ph.D.	
15.45-16.00	<i>Coffee Break</i> dan Penutupan Seminar	



Hari II	Jumat 15 Maret 2019 Call of Paper (Ruang Kelas Lantai 3 dan 4)	Ruangan
07.30-08.15	Registrasi	Lobby Lantai 1
08.15-09.45	Sesi Paralel - 1	R. 304 - R. 405
09.45-10.00	<i>Coffee break</i>	Lantai 3 dan 4
10.00-11.30	Sesi Paralel - 2	R. 304 - R. 405
	Pameran Poster	R. 407 dan 408
11.30-13.15	Sholat Jumat (Lantai 8)	Lantai 8 (803 & 804) (Wanita : Ruang 802 dan Mushola Lantai 1)
	Makan Siang	Lantai 8
13.15-14.45	Sesi Paralel - 3	R. 304 - R. 405
	Pameran dan Penilaian Poster	R. 407 dan 408
14.45-15.30	Sesi Paralel - 4 ( <i>part 1</i> )	R. 304 - R. 405
	Pameran Poster	R. 407 dan 408
15.30-15.45	<i>Coffee Break</i>	Lantai 3 dan 4
	Sholat	R.802 dan Mushola Lantai 1
15.45-16.30	Sesi Paralel - 4 ( <i>part 2</i> )	R. 304 - R. 405
	Pameran Poster	Lantai 3 dan 4
16.30-17.00	Pengumuman <i>Best Paper, Best Poster, Best Poster Selfi &amp; Best Photo Booth</i> , Penetapan Pelaksanaan KIA VII dan Penutupan	Ruang Studio Lantai 2

**NAMA REVIEWER / PEMBAHAS  
KIA VI - 2019**

NO	NAMA	PERGURUAN TINGGI
1	Dr. Antonius Herusetya, M.M., Ak., CA.	Universitas Pelita Harapan
2	Dr. Etikah Karyani, M.SM., CA, Ak.	STIE Indonesia Banking School
3	Dr. Ira Geraldina., M.S.Ak., CA., Ak.	STIE Indonesia Banking School
4	Dr. Istianingsih, M.S.Ak., CA., CSRA., CMA., CACP.	STIE Indonesia Banking School
5	Dr. Ni Putu Eka Widiastuti, S.E., M.Si., CSRS.	UPN Veteran Jakarta
6	Kandi Sofia Senastri Dahlan, M.B.A, Ph.D.	Universitas Bunda Mulia
7	Dr. Ririn Breliastiti, S.E., M.M.	Universitas Bunda Mulia
8	Prof. Dr. Wiwik Utami, Ak., CA., CMA.	Universitas Mercu Buana
9	Dr. Erna Setiany	Universitas Mercu Buana
10	Dr. Harnovinsah, Ak., CA., CMA.	Universitas Mercu Buana
11	Dr. Amir Indrabudiman P, S.E., M.M .	Universitas Budi Luhur
12	Dr. Sugeng Riyadi, Ak., M.Si .	Universitas Budi Luhur
13	Prof. Dr. Sukrisno Agoes, Ak., M.M., CPA.	Universitas Tarumanagara
14	Dr. Lailah Fujianti, S.E., M.Si., Ak.,CA .	Universitas Pancasila
15	Syahril Djaddang., S.E., M.Si., Ak., CA.	Universitas Pancasila
16	Dr. Wiwi Idawati, S.E., M.Si., Ak., CA.	STIE Indonesia
17	Dr. Lies Zulfianti, S.E., M.Si.	STIE Indonesia
18	Dr. Rini, Ak., CA.	Universitas Islam Negeri Syarif Hidayatullah Jakarta
19	Dr. Sekar Mayangsari, S.E., Ak., CA., M.Si.	Universitas Trisakti

**NAMA REVIEWER / PEMBAHAS  
KIA VI - 2019**

<b>NO</b>	<b>NAMA</b>	<b>PERGURUAN TINGGI</b>
20	Dr. M. Nur A. Birton, S.E., Ak., M.Si.	Universitas Muhamadiyah Jakarta
21	Dr. Eva Herianti, S.E., M.Ak., CA.	Universitas Muhamadiyah Jakarta
22	Dr. Rinaningsih, Ak., CA.	Universitas Prasetiya Mulya
23	Dr. Oktavia, S.E., M.S.Ak.	Universitas Kristen Krida Wacana
24	Dr. Karsam Sunaryo, S.E., M.Ak., Ak., CA., QMSA., CPMA.	Universitas Pembangunan Jaya
25	Dr. Wiwiek Prihandini, Ak., M.M., CA.	Perbanas Institute
26	Dr. Trinandari P. Nugrahati, M.Si., Ak, CA.	Perbanas Institute
27	Adam Zakaria, Ph.d.	Universitas Negeri Jakarta
28	Dr. Indra Pahala	Universitas Negeri Jakarta
29	Dr. Nera Marinda Machdar, S.E., Ak., Pg.Dipl.Bus.(Acctg)., M.Com.(Acctg)	Institut Teknologi dan Bisnis Kalbis
30	Dr. MF. Christiningrum, Ak., CA.	Institut Bisnis Nusantara
31	Nora Sri Hendriyeni, Ph.D., CA.	PPM School of Management
32	Dr. Tjhai Fung Jin	Trisakti School Of Management
33	Haryo Suparmun, Dr., S.E., Ak., M.M., M.B.A., CPA., BKP., CA.	Trisakti School Of Management
34	Dr. Meinie Susanty, M.M., BKP.	Trisakti School Of Management

**SESI I : 15 MARET 2019, 08:15 - 09:45 WIB**

NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
1	AKPM 01	Lim Thingthing Almatius Setya Marsudi	DAMPAK PERBEDAAN LABA AKUNTANSI DAN LABA FISKAL ( <i>BOOT TAX DIFFERENCES</i> ) DAN FAKTOR YANG MEMPENGARUHI PERILAKU PERSISTENSI LABA PERUSAHAAN MANUFAKTUR DI INDONESIA	UNIVERSITAS KATHOLIK ATMA JAYA	304	Dr. Lailah Fujianti., S.E., MSi., Ak., CA.
2	AKPM 03	Ananda Muliaturrohmah Ikhwan Irma Paramita Sofia Karsam Sunaryo	PENGARUH UKURAN PERUSAHAAN DAN <i>CORPORATE GOVERNANCE</i> TERHADAP KINERJA KEUANGAN DENGAN PENGUNGKAPAN <i>SUSTAINABILITY REPORT</i> SEBAGAI VARIABEL <i>INTERVENING</i>	UNIVERSITAS PEMBANGUNAN JAYA		
3	AKPM 06	Ainun Uswatul Khasanah Jasman	FAKTOR-FAKTOR YANG MEMPENGARUHI PERSISTENSI LABA	PERBANAS INSTITUTE		
4	AKPM 07	Putri Syifa Amalia Irwansyah Zaki Fakhroni	<i>EARNINGS RESPONSE COEFFICIENT</i> : PERSPEKTIF TEORI EFISIENSI PASAR	UNIVERSITAS MULAWARMAN		

**SESI I : 15 MARET 2019, 08:15 - 09:45 WIB**

NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
1	AKPM 10	Nelli Novyarni Supriyono	PENGARUH LAPORAN ARUS KAS, LABA DAN UKURAN PERUSAHAAN TERHADAP ABNORMAL RETURN SAHAM PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA	SEKOLAH TINGGI ILMU EKONOMI INDONESIA	305	Kandi Sofia Senastri Dahlan, M.B.A., Ph.D.
2	AKPM 11	Evy Rahman Utami Etik Kresnawati Eka Dwiyantri Putje	PENGARUH KOMPENSASI, <i>LEVERAGE</i> , UKURAN PERUSAHAAN, DAN DEVIDEN TERHADAP <i>TURNOVER</i> : STUDI EMPIRIS PADA PERUSAHAAN PERBANKAN DI INDONESIA	UNIVERSITAS MUHAMMADIYAH YOGYAKARTA		

**SESI I : 15 MARET 2019, 08:15 - 09:45 WIB**

NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
3	AKPM 12	Agus Munandar Dade Nurdiniah	EFEK INTERAKSI SKEMA KOMPENSASI DAN LEVEL ETIKA TERHADAP MANAJEMEN LABA	INSTITUT TEKNOLOGI DAN BISNIS KALBIS	305	Kandi Sofia Senastri Dahlan, M.B.A., Ph.D.
4	AKPM 13	Alven Nera Marinda Machdar	PENGARUH PENGUNGKAPAN TANGGUNG JAWAB SOSIAL TERHADAP VOLATILITAS HARGA SAHAM DENGAN NILAI PERUSAHAAN SEBAGAI VARIABEL MODERATING	INSTITUT TEKNOLOGI DAN BISNIS KALBIS		

**SESI I : 15 MARET 2019, 08:15 - 09:45 WIB**

NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
1	AKPM 16	Fadel Muhamad Fadillah Yoyoh Guritno Husnah Nur Laela Ermaya	PENGARUH <i>LEVERAGE</i> , UKURAN PERUSAHAAN, DAN ARUS KAS OPERASI TERHADAP PEMILIHAN METODE REVALUASI ASET TETAP	UNIVERSITAS PEMBANGUNAN NASIONAL VETERAN JAKARTA	306	Dr. Trinandari P. Nugrahati, M.Si., Ak., CA.
2	AKPM 17	Jamal Praptiningsih	PENGARUH KINERJA PERUSAHAAN, IMBAL HASIL SAHAM, DAN UKURAN PERUSAHAAN TERHADAP KOMPENSASI EKSEKUTIF	UNIVERSITAS PEMBANGUNAN NASIONAL VETERAN JAKARTA		
3	AKPM 18	Heru Julianto Eddy Suranta Pratana Puspa Midiastuty	PENGARUH ARUS KAS TERHADAP INVESTASI YANG DIMODERASI OLEH <i>CORPORATE SOCIAL RESPONSIBILITY</i> DAN DIMEDIASI OLEH <i>AGENCY COST</i>	UNIVERSITAS BENGKULU		

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NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
4	AKPM 19	Annisa Fitri Islamiy Indah Masri	PENGARUH TEKANAN, PELUANG DAN RASIONALISASI TERHADAP DETEKSI KECURANGAN LAPORAN KEUANGAN PADA PERUSAHAAN BUMN YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI) PERIODE 2013-2017	UNIVERSITAS PANCASILA	306	Dr. Trinandari P. Nugrahati, M.Si., Ak., CA.

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NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
1	AKPM 20	Etik Kresnawati Anang Alwy Shihab Nurul Hidayati	PROGRAM OPSI SAHAM DAN PERILAKU PENGAMBILAN RISIKO MANAJEMEN: PENGUJIAN MEDIASI MODERASIAN	UNIVERSITAS MUHAMMADIYAH YOGYAKARTA	307	Dr. Haryo Suparmun
2	AKPM 21	Salis Musta Ani Amelia Oktrivina Siregar	DATA AKUNTANSI DALAM MEMPREDIKSI KEBANGKRUTAN: PERSPEKTIF HISTORIS DAN KONTEMPORER	UNIVERSITAS PANCASILA		
3	AKPM 22	Suwaldiman Jamhari Ramadhan	PENGARUH ASSET INSTRUMEN KEUANGAN DAN <i>FREE CASH FLOW</i> TERHADAP NILAI PERUSAHAAN DENGAN <i>DIVIDEND PAYOUT RATIO</i> SEBAGAI PEMODERAT	UNIVERSITAS ISLAM INDONESIA		
4	AKPM 23	Putri Mutira	ADAKAH PENGARUH <i>FREE FLOAT</i> TERHADAP PELAKU PASAR SAHAM DI INDONESIA?	UNIVERSITAS PEMBANGUNAN JAYA		

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NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
1	AKPM 24	Rocky Alfrian Bunaca Nurdayadi	<i>THE IMPACT OF DEFERRED TAX EXPENSE AND TAX PLANNING TOWARD EARNINGS MANAGEMENT AND COMPANY'S PROFITABILITY</i>	KPMG, SWISS GERMAN UNIVERSITY	308	Dr. Tjhai Fung Jin
2	AKPM 25	Anifah Yuni Setyarini Sovilsmawati Rahayu	<i>AGENCY COST, KEPEMILIKAN MANAJERIAL, LIKUIDITAS, LEVERAGE DAN FINANCIAL DISTRESS (STUDI EMPIRIS PADA PERUSAHAAN MANUFAKTUR DI BEI)</i>	UNIVERSITAS YARSI		
3	AKPM 26	Ingak Chintya Wangsih	<i>PENGARUH PROFITABILITAS, LIKUIDITAS DAN SOLVABILITAS TERHADAP RETURN SAHAM SYARIAH DENGAN DIVIDEN PAYOUT RATIO SEBAGAI VARIABEL INTERVENING PADA PERUSAHAAN YANG TERDAFTAR DI JAKARTA ISLAMIC INDEX (JII) PERIODE 2012-2016</i>	UNIVERSITAS PRAMITA INDONESIA		
4	AKPM 27	Istianingsih	<i>KONDISI KESULITAN KEUANGAN DAN KUALITAS INFORMASI LABA</i>	INDONESIA BANKING SCHOOL		

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NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
1	AKPM 28	Eva Herianti Devrie Aditya Purnama	<i>PENGARUH TINDAKAN PAJAK AGRESIF TERHADAP RELEVANSI NILAI LABA YANG DIMEDIASI OLEH GOOD CORPORATE GOVERNANCE (STUDI EMPIRIS DI PERUSAHAAN PERBANKAN YANG TERDAFTAR DI BEI TAHUN 2015-2017)</i>	UNIVERSITAS MUHAMMADIYAH JAKARTA	402	Dr. Lies Zulfianti, S.E., M.Si.



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NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
2	AKPM 29	Flora Dhamayanti Clara Senlia Rinaningasih Retno Yuliati	PENGARUH KONDISI RESESI TERHADAP HUBUNGAN MANAJEMEN MODAL KERJA DAN PROFITABILITAS PADA PERUSAHAAN TERBUKA DI ASIA TENGGARA	UNIVERSITAS PRASETIYA MULIYA	402	Dr. Lies Zulfianti, S.E., M.Si.
3	AKPM 30	Yulianti Rini	PENGARUH <i>ISLAMIC REPORTING</i> DAN <i>ISLAMICITY PERFORMANCE INDEX</i> TERHADAP KINERJA KEUANGAN BANK SYARIAH	UNIVERSITAS ISLAM NEGERI SYARIF HIDAYATULLAH		
4	AKPM 32	Taufiq Akbar Inung Wijayanti	DETERMINASI PERAN EFISIENSI SEBAGAI VARIABEL PEMODERASI KINERJA PERBANKAN DI INDONESIA	PERBANAS INSTITUTE		

**SESI I : 15 MARET 2019, 08:15 - 09:45 WIB**

NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
1	AKPM 34	Okto Reyhansyah Iskandar Sparta	PENGARUH <i>DEBT COVENANT</i> , <i>BONUS PLAN</i> , DAN <i>POLITICAL COST</i> TERHADAP KONSERVATISME AKUNTANSI	INDONESIA BANKING SCHOOL	403	Dr. Wiwi Idawati, S.E., M.Si., Ak., CA.
2	AKPM 36	Tri Agnes Lestari Dade Nurdiniah	PENGARUH PROFITABILITAS DAN STRUKTUR MODAL TERHADAP NILAI PERUSAHAAN DENGAN <i>CORPORATE SOCIAL RESPONSIBILITY</i> SEBAGAI VARIABEL MODERASI	INSTITUT TEKNOLOGI DAN BISNIS KALBIS		
3	AKPM 37	Syafa Kamila Ari Purwanti	PENGARUH PENGUNGKAPAN <i>SUSTAINABILITY REPORT</i> TERHADAP <i>ABNORMAL RETURN</i> DENGAN NILAI PERUSAHAAN SEBAGAI MEDIASI	UNIVERSITAS ISLAM AS SYAFI'YAH		

**SESI I : 15 MARET 2019, 08:15 - 09:45 WIB**

NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
4	AKPM 38	Elsa Imelda Henny Wirianata Adelia Suryani	PENGARUH <i>VOLUNTARY DISCLOSURE</i> YANG DIMODERASI OLEH <i>TIMELY</i> <i>DISCLOSURE</i> TERHADAP <i>COST OF DEBT</i>	UNIVERSITAS TARUMANAGARA	403	Dr. Wiwi Idawati, S.E., M.SI., Ak., CA.

**SESI II : 15 MARET 2019, 10:00 - 11:30 WIB**

NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
1	SPEP 05	Kasdanu Arif Endang Ety Merawati	PENGARUH UKURAN PERUSAHAAN, OPINI AUDIT DAN KERJASAMA INTERNASIONAL KAP TERHADAP <i>AUDIT DELAY</i> PADA BANK YANG TERCATAT DI BURSA EFEK INDONESIA	UNIVERSITAS PANCASILA	304	Prof. Dr. Sukrisno Agoes, Ak., M.M., CPA.
2	SPEP 06	Resita Sekar Palupi Nora Hilmia Primasari	KAJIAN EMPIRIS TENTANG <i>AUDITOR</i> <i>SWITCHING</i> (STUDI EMPIRIS PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2015-2017)	UNIVERSITAS BUDI LUHUR		
3	SPEP 07	Lidyana Pangestuti Ningtyas Endang Masitoh Riana Rachmawati Dewi	PENGARUH INFORMASI DAN SOSIALISASI, TINGKAT PENDIDIKAN, SERTA PERSEPSI PELAKU UMKM TERHADAP PENERAPAN SAK ETAP PADA UMKM DI KABUPATEN SUKOHARJO	UNIVERSITAS ISLAM BATIK SURAKARTA		
4	SPEP 08	Sarah Vinia Kusuma Sila Ninin Isnantiasri Karsam Sunaryo	PENGARUH INDEPENDENSI AUDITOR, KUALITAS AUDIT, DAN MEKANISME <i>CORPORATE GOVERNANCE</i> TERHADAP INTEGRITAS LAPORAN KEUANGAN	UNIVERSITAS PEMBANGUNAN JAYA		

**SESI II : 15 MARET 2019, 10:00 - 11:30 WIB**

NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
1	SPEP 10	Siti Nur Halimah Erna Hernawati Dahlia Br. Pinem	EVALUASI SISTEM PENGENDALIAN MUTU PADA KANTOR AKUNTAN PUBLIK BHARATA, ARIFIN, MUMAJAD, & SAYUTI	UNIVERSITAS PEMBANGUNAN NASIONAL VETERAN JAKARTA	305	Dr. Sugeng Riyadi, Ak., M.Si.
2	SPEP 12	Savira Arvianti Putri Toni Priyanto	PENGARUH UKURAN KANTOR AKUNTAN PUBLIK, KEBERADAAN ANAK PERUSAHAAN DAN DEWAN KOMISARIS INDEPENDEN TERHADAP <i>AUDIT FEES</i> PADA PERUSAHAAN MANUFAKTUR DI INDONESIA	UNIVERSITAS PEMBANGUNAN NASIONAL VETERAN JAKARTA		
3	SPEP 101	Siefra Paskalia Ismail Aan Marlinah	FAKTOR-FAKTOR YANG MEMENGARUHI PERGANTIAN KAP SECARA SUKARELA PADA PERUSAHAAN NON KEUANGAN	TRISAKTI SCHOOL OF MANAGEMENT		
4	AKPA 01	Kennedy Fadersair Subagyo	PERILAKU KECURANGAN AKADEMIK MAHASISWA AKUNTANSI: DIMENSI <i>FRAUD PENTAGON</i> (STUDI KASUS PADA MAHASISWA AKUNTANSI PRODI AKUNTANSI UNIVERSITAS KRISTEN KRIDA WACANA)	UNIVERSITAS KRISTEN KRIDA WACANA		

**SESI II : 15 MARET 2019, 10:00 - 11:30 WIB**

NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
1	AKPA 02	Ietje Nazaruddin Hafiez Sofyani Caesar Marga Putri Erni Suryandari Fatmaningrum	PENGARUH DUKUNGAN ORGANISASI, <i>ETHICAL LEADERSHIP</i> DAN <i>PARTICIPATIVE DECISION MAKING</i> TERHADAP PENGUKURAN KINERJA KOMPREHENSIF DOSEN	UNIVERSITAS MUHAMMADIYAH YOGYAKARTA	306	Dr. Wiwi Idawati, S.E., M.Si., Ak., CA.
2	AKPA 03	Amelia Limijaya	<i>THE CHANGING LANDSCAPE OF ACCOUNTING EDUCATION IN INDUSTRY 4.0: HOW SHOULD ACCOUNTING EDUCATORS RESPOND?</i>	UNIVERSITAS PARAHYANGAN		

**SESI II : 15 MARET 2019, 10:00 - 11:30 WIB**

NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
3	CGFA 03	Nova Novita	DETEKSI KECURANGAN PELAPORAN KEUANGAN DENGAN MENGGUNAKAN <i>FRAUD PENTAGON THEORY</i> : STUDI PADA PERUSAHAAN PUBLIK NON PERBANKAN DAN KEUANGAN	INDONESIA BANKING SCHOOL	306	Dr. Wiwi Idawati, S.E., M.SI., Ak., CA.
4	CGFA 04	Dewi Puji Rahayu Andry Priharta	PENGARUH MANAJEMEN LABA, <i>CORPORATE GOVERNANCE</i> DAN UKURAN PERUSAHAAN TERHADAP BIAYA MODAL EKUITAS	UNIVERSITAS MUHAMMADIYAH JAKARTA		

**SESI II : 15 MARET 2019, 10:00 - 11:30 WIB**

NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
1	CGFA 05	Mia Tri Puspitaningrum Eindye Taufiq Satria Yudhia Wijaya	PENGARUH <i>FRAUD TRIANGLE</i> SEBAGAI PREDIKTOR KECURANGAN PELAPORAN KEUANGAN	UNIVERSITAS PEMBANGUNAN NASIONAL VETERAN JAKARTA	307	Dr. Haryo Suparmun
2	CGFA 07	M. Adam Prayoga Eka Sudarmaji	KECURANGAN LAPORAN KEUANGAN DALAM PERSPEKTIF ' <i>FRAUD DIAMOND THEORY</i> ': STUDI EMPIRIS PADA PERUSAHAAN SUB SEKTOR TRANSPORTASI DI BURSA EFEK INDONESIA	UNIVERSITAS PANCASILA		
3	CGFA 10	Septiviani Bhayangkari Lailah Fujianti Tri Astuti	PERAN <i>GOOD CORPORATE GOVERNANCE</i> DAN KARAKTERISTIK MANAJER DALAM MANAJEMEN LABA	UNIVERSITAS PANCASILA		

**SESI II : 15 MARET 2019, 10:00 - 11:30 WIB**

NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
4	APSP 04	Karina Riyadi Soeratno Indah Masri	ANALISIS PERTUMBUHAN PENDAPATAN DAERAH DAN PERTUMBUHAN BELANJA MODAL TERHADAP PERTUMBUHAN PRODUK DOMESTIK REGIONAL BRUTO (STUDI EMPIRIS PADA PEREKONOMIAN KABUPATEN/KOTA PROVINSI JAWA TIMUR PERIODE 2012-2015)	UNIVERSITAS PANCASILA	307	Dr. Haryo Suparmun

**SESI II : 15 MARET 2019, 10:00 - 11:30 WIB**

NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
1	APSP 02	Iman Akhadi	PENGARUH PENDAPATAN DAERAH TERHADAP PERTUMBUHAN EKONOMI PROPINSI DKI JAKARTA DENGAN BELANJA MODAL SEBAGAI VARIABEL MEDIASI	TRISAKTI SCHOOL OF MANAGEMENT	308	Dr. Amir Indrabudiman P, S.E., M.M.
2	APSP 05	Dian Islami Samin	PENGARUH PENDAPATAN ASLI DAERAH, SILPA DAN BELANJA PEGAWAI TERHADAP BELANJA MODAL PADA PEMERINTAH DAERAH JAWA BARAT	UNIVERSITAS PEMBANGUNAN NASIONAL VETERAN JAKARTA		
3	APSP 06	Wahyudin Nor Muhammad Hudaya Rifqi Novriandana	PENGUNGKAPAN LAPORAN KEUANGAN DI WEBSITE PEMERINTAH PROVINSI DI INDONESIA	UNIVERSITAS LAMBUNG MANGKURAT		
4	AKNL 02	Gratia Wardani Dahlia Br. Pinem Dwi Jaya Kirana	IMPLEMENTASI AKUNTABILITAS PELAPORAN KEUANGAN GKJ NEHEMIA JAKARTA	UNIVERSITAS PEMBANGUNAN NASIONAL VETERAN JAKARTA		

**SESI II : 15 MARET 2019, 10:00 - 11:30 WIB**

NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
1	AKNL 03	Andrean Muhammad Anwar Krisno Septyan	ANALISIS SISTEM PENGENDALIAN INTERNAL PADA LEMBAGA AMIL ZAKAT AL AZHAR	UNIVERSITAS PEMBANGUNAN NASIONAL VETERAN JAKARTA	402	Kandi Sofia Senastri Dahlan, M.B.A., Pd.D.
2	CSRS 01	Nur Chanifah Husnah Nur Laela Ermaya Ayunita Ajengtyas Saputri Mashuri	PENGARUH KINERJA LINGKUNGAN DAN KINERJA KEUANGAN TERHADAP PENGUNGKAPAN INFORMASI LINGKUNGAN	UNIVERSITAS PEMBANGUNAN NASIONAL VETERAN JAKARTA		
3	CSRS 05	Denny Wijaya Akhmad Saebani	PENGARUH PENGUNGKAPAN <i>CORPORATE SOCIAL RESPONSIBILITY, LEVERAGE, DAN</i> KEPEMILIKAN MANAJERIAL TERHADAP AGRESIVITAS PAJAK	UNIVERSITAS PEMBANGUNAN NASIONAL VETERAN JAKARTA		
4	CSRS 07	Erika Apriliana Husnah Nur Laela Ermaya Krisno Septyan	PENGARUH TIPE INDUSTRI, KINERJA LINGKUNGAN, DAN PROFITABILITAS TERHADAP <i>CARBON EMISSION DISCLOSURE</i>	UNIVERSITAS PEMBANGUNAN NASIONAL VETERAN JAKARTA		

**SESI II : 15 MARET 2019, 10:00 - 11:30 WIB**

NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
1	CSRS 02	Nanik Lestari Novi Lelyta	PENGARUH <i>CORPORATE SOCIAL RESPONSIBILITY</i> TERHADAP KINERJA KEUANGAN PERUSAHAAN	POLITEKNIK NEGERI BATAM	403	Dr. Ni Putu Eka Widiastuti, S.E., M.Si., CSRS.

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NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
2	CSRS 03	Haryanti Hasanah Astrid Rudyanto	FAKTOR UTAMA PENGUNGKAPAN <i>CORPORATE SOCIAL RESPONSIBILITY</i> PERUSAHAAN DI BURSA EFEK INDONESIA	TRISAKTI SCHOOL OF MANAGEMENT	403	Dr. Ni Putu Eka Widiastuti, S.E., M.Si., CSRS.
3	CSRS 08	Lia Damita Sari Ririn Breliastiti	PENGARUH KINERJA LINGKUNGAN DAN KINERJA KEUANGAN PERUSAHAAN TERHADAP REAKSI INVESTOR PADA PERUSAHAAN YANG TERDAFTAR DI BURSA EFEK INDONESIA	UNIVERSITAS BUNDA MULIA		
4	CSRS 10	Yohanes Mardinata Rusli	<i>ENVIRONMENTAL PERFORMANCE VERSUS CORPORATE FINANCIAL PERFORMANCE: ENVIRONMENTAL MEDIA EXPOSURE</i> DI INDONESIA	UNIVERSITAS BUNDA MULIA		

**SESI II : 15 MARET 2019, 10:00 - 11:30 WIB**

NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
1	AKPM 101	Hendric Tjhai Fung Jin	PENGARUH KARAKTERISTIK PERUSAHAAN, <i>CORPORATE GOVERNANCE</i> DAN KUALITAS AUDIT TERHADAP MANAJEMEN LABA	TRISAKTI SCHOOL OF MANAGEMENT	404	Nora Sri Hendriyeni, Ph.D., CA.
2	AKPM 102	Marcella Mungniyati	FAKTOR-FAKTOR YANG MEMPENGARUHI NILAI PERUSAHAAN PADA PERUSAHAAN NON KEUANGAN DI BURSA EFEK INDONESIA	TRISAKTI SCHOOL OF MANAGEMENT		
3	AKPM 103	Lilies Yohanes	PENGARUH <i>GOOD CORPORATE GOVERNANCE</i> , KARAKTERISTIK PERUSAHAAN, DAN RASIO KEUANGAN TERHADAP NILAI PERUSAHAAN	TRISAKTI SCHOOL OF MANAGEMENT		
4	AKPM 104	Yoga Andriawan Novia Wijaya	PENGARUH TATA KELOLA PERUSAHAAN, KARAKTERISTIK PERUSAHAAN DAN FAKTOR LAINNYA TERHADAP MANAJEMEN LABA	TRISAKTI SCHOOL OF MANAGEMENT		



**SESI II : 15 MARET 2019, 10:00 - 11:30 WIB**

NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
1	CSRS 09	Afridah Silmi Sovi Ismawati Rahayu	PROFITABILITAS, UKURAN PERUSAHAAN, LEVERAGE DAN PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY (STUDI EMPIRIS PADA SEKTOR INDUSTRI DASAR DAN KIMIA DI BEI)	UNIVERSITAS YARSI	405	Dr. Ririn Breliastiti, S.E., M.M.
2	CSRS 12	Amri Amrulloh Yosef Rago Andalan Nusa Putra Amir Indrabudiman Sugeng Riyadi Wuri Septi Handayani	PENGARUH CSR TERHADAP TAX AVOIDANCE SERTA DAMPAKNYA PADA FIRM VALUE	UNIVERSITAS BUDI LUHUR		
3	CSRS 13	Ni Putu Rusmitha Cintya Dewi Fransisca Ninik Yudianti Reni Retno Anggraini	KUALITAS ASSURANCE STATEMENT ATAS SUSTAINABILITY REPORTS STUDI EMPIRIS DI INDONESIA	UNIVERSITAS SANATA DHARMA YOGYAKARTA		
4	CSRS 101	Herlin Oktaviani Dewi Kurnia Indrastuti	FAKTOR-FAKTOR YANG MEMENGARUHI PENGUNGKAPAN TANGGUNG JAWAB SOSIAL PERUSAHAAN PADA PERUSAHAAN MANUFAKTUR	TRISAKTI SCHOOL OF MANAGEMENT		
5	CSRS 102	Yohana Lystia Herdiana Apit Susanti	FAKTOR-FAKTOR YANG MEMPENGARUHI PENGUNGKAPAN TANGGUNG JAWAB SOSIAL PERUSAHAAN	TRISAKTI SCHOOL OF MANAGEMENT		

**SESI III : 15 MARET 2019, 13:15 - 14:45 WIB**

NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
1	APJK 02	Calista Setiahadhi Agustine Dwianika David Pangaribuan	KEPATUHAN WAJIB PAJAK: SEJAUH APA MORALITAS, BUDAYA DAN KUALITAS PELAYANAN FISKUS DAPAT MEMPENGARUHINYA? (SURVEI PADA WAJIB PAJAK YANG TERCATAT PADA KPP PRATAMA WILAYAH KERJA TANGERANG SELATAN)	UNIVERSITAS PEMBANGUNAN JAYA	304	Dr. Wiwiek Prihandini, Ak., M.M., CA.

**SESI III : 15 MARET 2019, 13:15 - 14:45 WIB**

NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
2	APJK 03	Kitto Dananto Indra Pahala	PENGARUH SISTEM PERPAJAKAN, TARIF PAJAK, DISKRIMINASI DAN TEKNOLOGI PERPAJAKAN TERHADAP PERSEPSI WAJIB PAJAK MENGENAI PENGGELAPAN PAJAK	UNIVERSITAS NEGERI JAKARTA	304	Dr. Wiwiek Prihandini, Ak., M.M., CA.
3	APJK 04	Reskino Kerja Rama Lumbangaol	FAKTOR-FAKTOR DETERMINAN <i>TAX AVOIDANCE</i> (STUDI EMPIRIS PADA PERUSAHAAN MANUFAKTUR LQ45)	UIN SYARIF HIDAYATULLAH JAKARTA, UNIVERSITAS MERCU BUANA		
4	APJK 05	Gwenyulita Situmorang Krisnawati br Tarigan	ANALISIS KESADARAN DAN KEPATUHAN MEMBAYAR PAJAK SERTA PENGETAHUAN PERPAJAKAN TERHADAP PERILAKU BISNIS <i>FRANCHISE</i>	UNIVERSITAS KRISTEN KRIDA WACANA		

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NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
1	APJK 06	Paulina Sutrisno	<i>CEO OVERCONFIDENCE</i> , UKURAN KANTOR AKUNTAN PUBLIK & PENGHINDARAN PAJAK	TRISAKTI SCHOOL OF MANAGEMENT	305	Dr. Nera Marinda Machdar, S.E., Ak., Pg.Dipl.Bus., M.Com.
2	APJK 07	Sulhendri	DETERMINAN KEPATUHAN WAJIB PAJAK	UNIVERSITAS MUHAMMADIYAH JAKARTA		
3	APJK 08	Pratana Puspa Midiastuty Eddy Suranta Andini Tiara Dianty	SIKLUS HIDUP PERUSAHAAN DAN PENGHINDARAN PAJAK	UNIVERSITAS BENGKULU		

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NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
4	APJK 09	Naomi Silvia Ni Putu Eka Widiastuti Fitri Yetti	MENGGALI POTENSI PAJAK DARI SALAH SATU PERUSAHAAN <i>E-COMMERCE</i>	UNIVERSITAS PEMBANGUNAN NASIONAL VETERAN JAKARTA	305	Dr. Nera Marinda Machdar, S.E., Ak., Pg.Dipl.Bus., M.Com.

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NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
1	APJK 13	Marko S Hermawan Pamela Abigail Yanthi Hutagaol-Martowidjojo Valentina Tohang	<i>TAX AMNESTY AND THE PERCEPTION TOWARDS TAX COMPLIANCE IN INDONESIA; AN INSTITUTIONAL APPROACH</i>	UNIVERSITAS BINA NUSANTARA	306	Dr. Sugeng Riyadi, Ak., M.Si.
2	APJK 15	Ahmad Burhan Zulhazmi Febrian Kwarto	PENGARUH PENERAPAN SISTEM <i>E-FILING</i> , PENGETAHUAN PERPAJAKAN DAN KESADARAN WAJIB PAJAK TERHADAP KEPATUHAN WAJIB PAJAK (STUDI PADA WAJIB PAJAK ORANG PRIBADI YANG MELAKUKAN KEGIATAN USAHA BEBAS DI BINTARO TRADE CENTER)	UNIVERSITAS MERCU BUANA		
3	APJK 16	Siti Salwah Eva Herianti	PENGARUH AKTIVITAS <i>THIN CAPITALIZATION</i> TERHADAP PENGHINDARAN PAJAK	UNIVERSITAS MUHAMMADIYAH JAKARTA		
4	APJK 18	Alfian Suradiansyah Ni Putu Eka Widiastuti Alfida Aziz	MAKNA YANG TIMBUL DARI KESADARAN MEMBAYAR PAJAK RESTORAN	UNIVERSITAS PEMBANGUNAN NASIONAL VETERAN JAKARTA		

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NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
1	APJK 19	Fahreza Utama Dwi Jaya Kirana Kornel Sitanggang	PENGARUH PENGHINDARAN PAJAK TERHADAP BIAYA HUTANG DAN KEPEMILIKAN INSTITUSIONAL SEBAGAI PEMODERASI	UNIVERSITAS PEMBANGUNAN NASIONAL VETERAN JAKARTA	307	Dr. Meinie Susanty, S.E., M.M.
2	APJK 20	Mia Febia Rizky Satria Yudhia Wijaya Toni Priyanto	EFEKTIVITAS PENERIMAAN PAJAK DAERAH	UNIVERSITAS PEMBANGUNAN NASIONAL VETERAN JAKARTA		
3	APJK 21	Eka Septiani Holiawati Endang Ruhiyat	<i>ENVIRONMENTAL PERFORMANCE, INTELLECTUAL CAPITAL</i> , PRAKTIK PENGHINDARAN PAJAK DAN NILAI PERUSAHAAN	UNIVERSITAS PAMULANG		
4	APJK 22	Raden Alem Janitra	KEPATUHAN WAJIB PAJAK KOPERASI DENGAN LINGKUNGAN WAJIB PAJAK SEBAGAI VARIABEL MODERASI PADA KPP PRATAMA YOGYAKARTA	UNIVERSITAS ISLAM INDONESIA		

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NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
1	APJK 23	Siti Sadiatu Rosidah Agustine Dwianika Sila Ninin Wisnantiasri	EFEK FASILITAS PERPAJAKAN SEBAGAI VARIABEL MODERASI PADA HUBUNGAN ANTARA INTENSITAS ASET TETAP, <i>LEVERAGE</i> , DAN PRAKTIK <i>GOOD CORPORATE GOVERNANCE</i> TERHADAP TARIF PAJAK EFEKTIF	UNIVERSITAS PEMBANGUNAN JAYA	308	Dr. Eva Herianti, S.E., M.Ak., CA.

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NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
2	APJK 101	Theresia Anissa Meiriska Febrianti	FAKTOR-FAKTOR YANG MEMPENGARUHI KEPATUHAN WAJIB PAJAK ORANG PRIBADI DI JAKARTA TIMUR	TRISAKTI SCHOOL OF MANAGEMENT	308	Dr. Eva Herianti, S.E., M.Ak., CA.
3	AKMK 02	Sindy Angrayni Resti Yulistia M. Arie Frinola Minovia Dandes Rifa	PENGARUH SIKAP, NORMA SUBYEKTIF DAN KOMITMEN ORGANISASI TERHADAP NIAT UNTUK MELAKUKAN <i>WHISTLEBLOWING</i>	UNIVERSITAS BUNG HATTA		
4	AKMK 03	Muhammad Yusuf Retno Dwi Saputri Dede Marlina	PENGARUH KARAKTERISTIK TOP MANAJEMEN TIM (TMT) TERHADAP KINERJA PERUSAHAAN	UNIVERSITAS NEGERI JAKARTA		

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NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
1	AKMK 04	Lucia Ari Diyani Made Gita Anggraini	PRAKTIK <i>TRANSFER PRICING</i> DAN BERBAGAI ASPEK YANG MEMPENGARUHINYA	AKADEMI AKUNTANSI BINA INSANI	402	Dr. Ririn Breliastiti, S.E., M.M.
2	AKMK 05	Dina Martina Luisa Agata Athalia Ariati Hidayat Retno Yuliati	PENGARUH <i>PRODUCT MARKET COMPETITION</i> TERHADAP <i>NORMAL RELATED PARTY TRANSACTION</i>	UNIVERSITAS PRASETIYA MULYA		
3	AKMK 06	Fauziah Hanum Septi Wulandari	PENGARUH NILAI PERUSAHAAN DAN <i>TUNNELLING INCENTIVE</i> TERHADAP <i>TRANSFER PRICING</i> (STUDI EMPIRIS PADA PERUSAHAAN OTOMOTIF YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2014-2017)	UNIVERSITAS MUHAMMADIYAH JAKARTA		

**SESI III : 15 MARET 2019, 13:15 - 14:45 WIB**

NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
4	AKMK 07	Dina Afriana Toni Priyanto Ayunita Ajengtiyas Saputri Mashuri	ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI KEPUTUSAN <i>TRANSFER PRICING</i> PADA PERUSAHAAN DI INDONESIA	UNIVERSITAS PEMBANGUNAN NASIONAL VETERAN JAKARTA	402	Dr. Ririn Breliastiti, S.E., M.M.

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NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
1	AKMK 09	Widad Umaimah Yunika Murdayanti Susi Indriani	PENGARUH KOMITMEN ORGANISASI DAN Keadilan Prosedural Terhadap Penganggaran Partisipatif dan Implikasinya Terhadap Kinerja Manajerial (Studi Empiris pada Satuan Kerja Perangkat Daerah Pemerintah Provinsi DKI Jakarta)	UNIVERSITAS NEGERI JAKARTA	403	Dr. Oktavia
2	AKMK 11	Anggita Nurindah Sari Akhmad Saebani	DETERMINASI SENJANGAN ANGGARAN	UNIVERSITAS PEMBANGUNAN NASIONAL VETERAN JAKARTA		
3	SPEP 01	Wenderlin Koswara Antonius Herusetya	PENGARUH <i>ACCOUNTING RESTATEMENTS</i> TERHADAP PERGANTIAN AUDITOR: STUDI EMPIRIS DI INDONESIA	UNIVERSITAS PELITA HARAPAN		
4	SPEP 04	Michelle Kristian	PENGARUH PENGETAHUAN AUDITOR, PENGALAMAN KERJA AUDITOR, DAN MOTIVASI AUDITOR TERHADAP KUALITAS AUDIT	UNIVERSITAS TARUMANAGARA		

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NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
1	AKPM 39	Rona Tumiur Mauli Carolin Simorangkir	PENGARUH <i>RETURN ON ASSETS (ROA)</i> , <i>RETURN ON EQUITY (ROE)</i> , DAN <i>NET PROFIT MARGIN (NPM)</i> TERHADAP <i>RETURN SAHAM</i> PERUSAHAAN PERTAMBANGAN YANG LISTING DI BURSA EFEK INDONESIA (BEI) TAHUN 2013-2017	UNIVERSITAS MERCU BUANA	304	Dr. Meinie Susanty, S.E., M.M.
2	AKPM 41	Ahmad Gusti Subagja Litdia	PENGARUH <i>GOOD CORPORATE GOVERNANCE</i> , KEPUTUSAN PENDANAAN DAN KINERJA KEUANGAN TERHADAP NILAI PERUSAHAAN (STUDI EMPIRIS PADA PERUSAHAAN MANUFAKTUR SUB SEKTOR INDUSTRI MAKANAN DAN MINUMAN YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI) TAHUN 2014-2017)	UNIVERSITAS MUHAMMADIYAH JAKARTA		
3	AKPM 42	Claudia Prananda Ulysvashtien Utama Rinaningsih Vania Pradipta Gunawan	FAKTOR PENENTU STRUKTUR MODAL PADA PERUSAHAAN KELUARGA DAN NON KELUARGA DI INDONESIA	UNIVERSITAS PRASETIYA MULIYA		
4	AKPM 43	Yetty Murni Atika Rales Hotman Freddy	FAKTOR - FAKTOR YANG MEMPENGARUHI RENTANG WAKTU PUBLIKASI LAPORAN KEUANGAN	UNIVERSITAS PANCASILA		

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NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
1	AKPM 105	Mahesa Darmawan	FAKTOR-FAKTOR YANG MEMPENGARUHI MANAJEMEN LABA PADA PERUSAHAAN MANUFAKTUR TERDAFTAR DI INDONESIA	TRISAKTI SCHOOL OF MANAGEMENT	305	Dr. Rini, Ak.,CA.



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NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
2	AKPM 106	Aulia Nur Hasanah Widyawati Lekok	FAKTOR-FAKTOR YANG MEMPENGARUHI NILAI PERUSAHAAN PADA PERUSAHAAN NON KEUANGAN DI INDONESIA	TRISAKTI SCHOOL OF MANAGEMENT	305	Dr. Rini, Ak.,CA.
3	AKPM 107	Thelesia Muhammad Arief Effendi	FAKTOR - FAKTOR YANG MEMPENGARUHI NILAI PERUSAHAAN NON KEUANGAN YANG TERDAFTAR DI BURSA EFEK INDONESIA	TRISAKTI SCHOOL OF MANAGEMENT		
4	AKPM 108	Victoria Aprilia Nico Alexander	PENGARUH TATA KELOLA PERUSAHAAN TERHADAP MANAJEMEN LABA	TRISAKTI SCHOOL OF MANAGEMENT		

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NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
1	AKPM 109	Vico Aries Jonathan	ANALISIS FAKTOR-FAKTOR YANG MEMENGARUHI NILAI PERUSAHAAN PADA PERUSAHAAN NON KEUANGAN	TRISAKTI SCHOOL OF MANAGEMENT	306	Dr. IGKA Ulupui, S.E., M.Si., Ak.
2	AKPM 111	Rachel Monica Teja Tantra Frestin Chrisnanti	FAKTOR-FAKTOR YANG MEMPENGARUHI NILAI PERUSAHAAN NON KEUANGAN DI BURSA EFEK INDONESIA	TRISAKTI SCHOOL OF MANAGEMENT		
3	AKPM 112	Johanna Iline Yulius Kurnia Susanto	MANAJEMEN LABA PADA PERUSAHAAN NON KEUANGAN DI INDONESIA	TRISAKTI SCHOOL OF MANAGEMENT		
4	AKPM 113	Haya Rahmawati Nicken Destriana	FAKTOR-FAKTOR YANG MEMENGARUHI MANAJEMEN LABA PADA PERUSAHAAN NON KEUANGAN DI INDONESIA	TRISAKTI SCHOOL OF MANAGEMENT		



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NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
1	AKPM 114	Sugeng Raksono Ricardo Suhendra Wirjawan	PENGARUH <i>GOOD CORPORATE GOVERNANCE</i> , UKURAN PERUSAHAAN, DAN KINERJA KEUANGAN TERHADAP NILAI PERUSAHAAN	TRISAKTI SCHOOL OF MANAGEMENT	307	Dr. Etikah Karyani, M.SM., CA., Ak.
2	AKPM 115	Luh Priyanka Padma Primaditha Harrie Supriatna Harahap	FAKTOR-FAKTOR YANG MEMPENGARUHI NILAI PERUSAHAAN PADA PERUSAHAAN NON KEUANGAN DI INDONESIA	TRISAKTI SCHOOL OF MANAGEMENT		
3	AKPM 116	Messy Novira Susanti Deasy Ariyanti Rahayuningsih	PENGARUH <i>CORPORATE GOVERNANCE, FIRM SIZE, DEBT, FIRM PERFORMANCE, DAN LOSS</i> TERHADAP <i>EARNINGS MANAGEMENT</i>	TRISAKTI SCHOOL OF MANAGEMENT		
4	AKPM 117	Felicia Arwina Karmudiandri	PENGARUH <i>CORPORATE GOVERNANCE</i> DAN KARAKTERISTIK PERUSAHAAN TERHADAP NILAI PERUSAHAAN	TRISAKTI SCHOOL OF MANAGEMENT		

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NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
1	AKPM 118	Nurindah Kusuma Dewi Agustin Palupi	PENGARUH ASIMETRI INFORMASI, TATA KELOLA PERUSAHAAN, DAN RASIO KEUANGAN TERHADAP MANAJEMEN LABA	TRISAKTI SCHOOL OF MANAGEMENT	308	Prof. Wiwik Utami, S.E., M.Si., Ak., CA.
2	AKPM 120	Raisya Fathia Azhar Agustin Palupi	FAKTOR-FAKTOR YANG MEMPENGARUHI PERATAAN LABA PADA PERUSAHAAN NON- KEUANGAN	TRISAKTI SCHOOL OF MANAGEMENT		
3	AKPM 121	Ivan Geovani Listiadi Titik Aryati	PENGARUH STRUKTUR KEPEMILIKAN DAN KARAKTERISTIK PERUSAHAAN TERHADAP NILAI PERUSAHAAN	TRISAKTI SCHOOL OF MANAGEMENT		
4	AKPM 122	Fajaria Rahmawati Titik Aryati	PENGARUH STRUKTUR MODAL, KEBIJAKAN DIVIDEN, UKURAN PERUSAHAAN DAN LIKUIDITAS TERHADAP NILAI PERUSAHAAN	TRISAKTI SCHOOL OF MANAGEMENT		

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NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	MODERATOR
1	AKPM 123	Dian Marlina Titik Aryati	PENGARUH TATA KELOLA PERUSAHAAN DAN KARAKTERISTIK PERUSAHAAN TERHADAP NILAI PERUSAHAAN	TRISAKTI SCHOOL OF MANAGEMENT	402	Dr. Eva Herianti, S.E., M.Ak., CA.
2	AKPM 124	Agnes Dea Monica Friska Firnanti	FAKTOR-FAKTOR YANG MEMPENGARUHI MANAJEMEN LABA PADA PERUSAHAAN NON KEUANGAN DI INDONESIA	TRISAKTI SCHOOL OF MANAGEMENT		
3	AKPM 125	Melindawaty Sugiarto Prajitno	FAKTOR-FAKTOR YANG MEMPENGARUHI NILAI PERUSAHAAN PADA PERUSAHAAN NON KEUANGAN	TRISAKTI SCHOOL OF MANAGEMENT		
4	AKPM 126	Yohanna Rosa Angeline Rudi Setiadi Tjahjono	FAKTOR-FAKTOR YANG MEMPENGARUHI NILAI PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BEI	TRISAKTI SCHOOL OF MANAGEMENT		

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NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	PENILAI
1	AKPM 02	Nelli Novyarni Ade Muhrozi	PENGARUH BIAYA KUALITAS TERHADAP PROFITABILITAS PERUSAHAAN (STUDI KASUS PADA PT. GSC PERIODE 2015 - 2017)	SEKOLAH TINGGI ILMU EKONOMI INDONESIA	407	<ol style="list-style-type: none"> <li>1. Prof. Dr. Sukrisno Agoes, Ak., M.M., CPA.</li> <li>2. Prof. Wiwik Utami, S.E., M.Si., Ak., CA.</li> <li>3. Dr. Istianingsih, M.S.Ak., CA., CSRA., CMA., CACP.</li> </ol>
2	AKPM 04	Dian Maulita Eva Samania	MENGUJI DAMPAK FAKTOR EXTERNAL TERHADAP RETURN SAHAM	UNIVERSITAS SERANG RAYA		
3	AKPM 05	Tio Prasetyo Martini	MODEL PENGELOLAAN PIUTANG PERUSAHAAN PADA PT IDEA BESAR KOMUNIKA JAKARTA PERIODE 2017	UNIVERSITAS BUDI LUHUR		
4	AKPM 08	Nova Novita Rhesa Yasviandra Putra Putri Vienna Melinda Khairranny Astari Muhammad Alfarezi	KUALITAS PELAPORAN KEUANGAN DAN EFISIENSI INVESTASI	INDONESIA BANKING SCHOOL		
5	AKPM 09	Siti Asmanah Suryani Rini Utami	PENGARUH KEPUTUSAN INVESTASI, KEPUTUSAN PENDANAAN DAN KEBIJAKAN DIVIDEN TERHADAP NILAI PERUSAHAAN (STUDI EMPIRIS PADA PERUSAHAAN PROPERTI DAN REAL ESTATE YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2012-2017)	UNIVERSITAS MUHAMMADIYAH JAKARTA		
6	AKPM 14	Dewi Oktaviani Erna Hernawati Nunuk Triwahyuningtyas	MENYIBAK PENYEBAB KETERLAMBATAN PELAPORAN KEUANGAN PADA PROSES PELAPORAN KEUANGAN UNIVERSITAS PEMBANGUNAN NASIONAL VETERAN JAKARTA	UNIVERSITAS PEMBANGUNAN NASIONAL VETERAN JAKARTA		
7	AKPM 15	Tony Sudirgo Nurainun Bangun Yuniarwati	PENGARUH <i>FINANCIAL DISTRESS</i> , <i>FINANCIAL PERFORMANCE</i> DAN <i>LIQUIDITY</i> TERHADAP <i>STOCK RETURN</i>	UNIVERSITAS TARUMANAGARA		

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NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	PENILAI
8	AKPM 31	Mochamad Kohar Mudzakar Acep Edison Eddy Winarso	PENGARUH <i>DEBT TO ASSET RATIO</i> DAN <i>RETURN ON INVESTMENT</i> TERHADAP HARGA SAHAM (STUDI KASUS PADA INDUSTRI SEKTOR PERTAMBANGAN BATU BARA YANG TERDAFTAR DI BURSA EFEK INDONESIA DARI TAHUN 2012 - 2016)	UNIVERSITAS WIDYATAMA BANDUNG	407	<ol style="list-style-type: none"> <li>1. Prof. Dr. Sukrisno Agoes, Ak., M.M., CPA.</li> <li>2. Prof. Wiwik Utami, S.E., M.Si., Ak., CA.</li> <li>3. Dr. Istianingsih, M.S.Ak., CA., CSRA., CMA., CACP.</li> </ol>
9	APJK 14	Dinda Aprilla Chris Sabdo Herlina Lusmeida	ANALISIS FAKTOR KEPATUHAN WAJIB PAJAK ORANG PRIBADI DI KPP PRATAMA JAKARTA KEBON JERUK SATU DAN KPP PRATAMA JAKARTA KEMBANGAN	UNIVERSITAS PELITA HARAPAN		
10	APJK 17	Siti Hartinah	DAMPAK KINERJA KEUANGAN TERHADAP <i>TAX AVOIDANCE</i> (STUDI PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BEI TAHUN 2012-2017)	UNIVERSITAS MUHAMMADIYAH JAKARTA		
11	APJK 102	Yogi Gunawan Meiriska Febrianti	PENGARUH PENERAPAN <i>E-SYSTEM</i> PERPAJAKAN TERHADAP TINGKAT KEPATUHAN WAJIB PAJAK ORANG PRIBADI DI JAKARTA BARAT	TRISAKTI SCHOOL OF MANAGEMENT		
12	APJK 103	Laras Angriani Yohanes	FAKTOR FAKTOR YANG MEMPENGARUHI PENGHINDARAN PAJAK PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA 2015-2017	TRISAKTI SCHOOL OF MANAGEMENT		
13	APJK 104	Okki Wijaya Rian Sumarta	FAKTOR - FAKTOR YANG MEMPENGARUHI KEPATUHAN WAJIB PAJAK DALAM MEMBAYAR PAJAK KENDARAAN BERMOTOR DI SAMSAT JAKARTA UTARA	TRISAKTI SCHOOL OF MANAGEMENT		
14	APJK 105	Yeni Saputri Mohammad Eddy Rosyadi	ANALISIS PERHITUNGAN PENYETORAN PELAPORAN DAN PENCATATAN PPH PASAL 23 PADA PT DIVERSEY INDONESIA TAHUN 2017	TRISAKTI SCHOOL OF MANAGEMENT		

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NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	PENILAI
15	AKMK 01	Nawang Dyah Prameswari Ni Putu Eka Widiastuti Nunuk Triwahyuningtyas	ANALISIS PENERAPAN SISTEM PENGENDALIAN INTERNAL PENERIMAAN DAN PENGELUARAN KAS PADA PT ABC JAKARTA	UNIVERSITAS PEMBANGUNAN NASIONAL VETERAN JAKARTA	407	<ol style="list-style-type: none"> <li>1. Prof. Dr. Sukrisno Agoes, Ak., M.M., CPA.</li> <li>2. Prof. Wiwik Utami, S.E., M.Si., Ak., CA.</li> <li>3. Dr. Istianingsih, M.S.Ak., CA., CSRA., CMA., CACP.</li> </ol>
16	AKMK 08	Levana Virginia Winahyu Ni Putu Eka Widiastuti Ayunita Ajengtyas Saputri Mashuri	PERLAKUAN AKUNTANSI ASET BIOLOGIS DAN TANAMAN PRODUKTIF	UNIVERSITAS PEMBANGUNAN NASIONAL VETERAN JAKARTA		
17	CGFA 08	David Pangaribuan	<i>THE INFLUENCES OF INSTITUTION GOVERNANCE, RISK MANAGEMENT AND ACCOUNTABILITY PERFORMANCE SYSTEM IMPLEMENTATION TO FRAUD PREVENTION (STUDIES AT INTEGRATED GOVERNMENT CENTRALIZED OF BANTEN PROVINCE)</i>	UNIVERSITAS PEMBANGUNAN JAYA		
18	CGFA 09	Mutia Hasanah Rini	ANALISIS ISLAMIC CORPORATE SOCIAL RESPONSIBILITY, GOOD CORPORATE GOVERNANCE, REPUTASI DAN KINERJA KEUANGAN BANK SYARIAH	UNIVERSITAS ISLAM NEGERI (UIN) SYARIF HIDAYATULLAH JAKARTA		
19	CGFA 11	Rahutomo Fajar Kusumo Lailah Fujianti Hotman Fredy	PENGARUH MEKANISME <i>GOOD CORPORATE GOVERNANCE</i> DAN KARAKTERISTIK PERUSAHAAN TERHADAP <i>VOLUNTARY DISCLOSURE</i>	UNIVERSITAS PANCASILA		
20	APSP 01	Mia Hardiyati Permana Erna Hernawati Munasiron Miftah	PENGELOLAAN DANA OPERASIONAL RUKUN TETANGGA DALAM LINGKAR AKUNTABILITAS DAN TRANSPARANSI	UNIVERSITAS PEMBANGUNAN NASIONAL VETERAN JAKARTA		

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NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	PENILAI
21	APSP 03	Aulia Nurushifa Ni Putu Eka Widiastuti Noegrahini Lastiningsih	MENGUAK AKUNTABILITAS PENGELOLAAN ALOKASI DANA DESA PADA BADAN USAHA MILIK DESA SEJAHTERA MANDIRI	UNIVERSITAS PEMBANGUNAN NASIONAL VETERAN JAKARTA	407	<ol style="list-style-type: none"> <li>1. Prof. Dr. Sukrisno Agoes, Ak., M.M., CPA.</li> <li>2. Prof. Wiwik Utami, S.E., M.Si., Ak., CA.</li> <li>3. Dr. Istianingsih, M.S.Ak., CA., CSRA., CMA., CACP.</li> </ol>
22	APSP 07	Faranty Danang Mintoyuwono Alfida Aziz	FAKTOR-FAKTOR YANG MEMPENGARUHI KUALITAS LAPORAN KEUANGAN PEMERINTAH DAERAH	UNIVERSITAS PEMBANGUNAN NASIONAL VETERAN JAKARTA		
23	APSP 08	Immanuel Liman Subagyo	FAKTOR- FAKTOR YANG MEMPENGARUHI PENDAPATAN ASLI DAERAH, DAN ANALISIS EFEKTIVITAS SERTA KONTRIBUSINYA DI PROVINSI DKI JAKARTA	UNIVERSITAS KRISTEN KRIDA WACANA		
24	APSP 09	Inge Damayanti Erna Hernawati Danang Mintoyuwono	ANALISIS EFEKTIVITAS SISTEM DAN PROSEDUR AKUNTANSI BELANJA KEMENTERIAN PUPR (ETNOMETODOLOGI SATUAN KERJA NON VERTIKAL TERTENTU PENGEMBANGAN, PENGENDALIAN, PELAKSANAAN PEKERJAAN STRATEGIS BIDANG PU DAN PR LAINNYA)	UNIVERSITAS PEMBANGUNAN NASIONAL VETERAN JAKARTA		

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NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	PENILAI
1	AKPM 33	Raymond Antonius TP. Siahaan Yosman Bustaman	<i>DETERMINANTS OF CAPITAL STRUCTURE STUDIES OF CONSUMER GOODS INDUSTRY IN INDONESIA</i>	SWISS GERMAN UNIVERSITY	408	<ol style="list-style-type: none"> <li>1. Prof. Dr. Sukrisno Agoes, Ak., M.M., CPA.</li> <li>2. Prof. Wiwik Utami, S.E., M.Si., Ak., CA.</li> <li>3. Dr. Istianingsih, M.S.Ak., CA., CSRA., CMA., CACP.</li> </ol>
2	AKPM 35	Fitriyatur Rohmah Sparta	DAMPAK MANAJEMEN LABA TERHADAP NILAI PERUSAHAAN YANG TERDAFTAR DALAM INDEKS LQ45	INDONESIA BANKING SCHOOL		
3	AKPM 110	Tory Laulul Maknun Haryo Suparmun	DETERMINAN NILAI PERUSAHAAN PADA PERUSAHAAN NON KEUANGAN DI BURSA EFEK INDONESIA	TRISAKTI SCHOOL OF MANAGEMENT		
4	AKPM 119	Clarista Dewi Agustina	FAKTOR-FAKTOR YANG MEMPENGARUHI NILAI PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA	TRISAKTI SCHOOL OF MANAGEMENT		
5	APJK 01	Endang Suci Maharrini Eva Herianti	PENGARUH STRATEGI <i>TRANSFER PRICING</i> TERHADAP EFISIENSI PEMBAYARAN PAJAK	UNIVERSITAS MUHAMMADIYAH		
6	APJK 10	Larasaty Putri Irdi Febrian Kwarto	PENGARUH KUALITAS AUDIT, PROFITABILITAS, DAN UKURAN PERUSAHAAN TERHADAP <i>TAX AVOIDANCE</i> (STUDI EMPIRIS PERUSAHAAN MANUFAKTUR SEKTOR INDUSTRI BARANG KONSUMSI YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2013-2017)	UNIVERSITAS MERCU BUANA		
7	APJK 11	Gabryella Kezia Sianturi Eindye Taufiq Danang Mintoyuwono	MENELUSURI TINGKAT KEPATUHAN WAJIB PAJAK UMKM DALAM MEMENUHI KEWAJIBAN PAJAK MELALUI <i>TAX AMNESTY</i>	UNIVERSITAS PEMBANGUNAN NASIONAL VETERAN JAKARTA		



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NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	PENILAI
8	APJK 12	Jemima Christy Subagyo	EFEK MODERASI KOMITE AUDIT PADA PENGARUH <i>FIRM SIZE</i> , <i>SALES GROWTH</i> , DAN ROA TERHADAP PENGHINDARAN PAJAK (STUDI KASUS PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA 2015-2017)	UNIVERSITAS KRISTEN KRIDA WACANA	408	<ol style="list-style-type: none"> <li>1. Prof. Dr. Sukrisno Agoes, Ak., M.M., CPA.</li> <li>2. Prof. Wiwik Utami, S.E., M.Si., Ak., CA.</li> <li>3. Dr. Istianingsih, M.S.Ak., CA., CSRA., CMA., CACP.</li> </ol>
9	AKMK 10	Yulia Putri Novita	PENGARUH PARTISIPASI ANGGARAN TERHADAP KINERJA MANAJERIAL DENGAN KOMITMEN ORGANISASI SEBAGAI VARIABEL MODERATING PADA PERGURUAN TINGGI SWASTA	UNIVERSITAS TRILOGI JAKARTA		
10	SPEP 02	Krisanti Jasmine Pratiwi Satria Yudhia Wijaya Akhmad Saebani	PROFESIONALISME AUDITOR TERHADAP KUALITAS AUDIT	UNIVERSITAS PEMBANGUNAN NASIONAL VETERAN JAKARTA		
11	SPEP 03	Mega Anisha	ANALISIS EFEKTIVITAS SISTEM INFORMASI AKUNTANSI SIKLUS PENDAPATAN PADA PT.GTS	UNIVERSITAS PEMBANGUNAN NASIONAL VETERAN JAKARTA		
12	SPEP 09	Fanny Anugrah Satria Yudhia Wijaya Husnah Nur Laela Ermaya	KEMAMPUAN AUDITOR INVESTIGATIF DALAM PEMBUKTIAN KECURANGAN	UNIVERSITAS PEMBANGUNAN NASIONAL VETERAN JAKARTA		
13	SPEP 11	Nuzul Aryani Sri Ambarwati M Muchlis	KEBERMANFAATAN SISTEM INFORMASI AKUNTANSI BERBASIS KOMPUTER, KOMPETENSI DAN TRANSPARANSI TERHADAP KUALITAS LAPORAN KEUANGAN PADA PEMERINTAHAN DAERAH (PEMDA) KOTA DEPOK	UNIVERSITAS PANCASILA		



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NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	PENILAI
14	CGFA 01	Atrisha Darmawan Antonius Herusetya	INDIKATOR KECURANGAN DAN <i>FRAUDULENT FINANCIAL STATEMENTS</i>	UNIVERSITAS PELITA HARAPAN	408	<ol style="list-style-type: none"> <li>1. Prof. Dr. Sukrisno Agoes, Ak., M.M., CPA.</li> <li>2. Prof. Wiwik Utami, S.E., M.Si., Ak., CA.</li> <li>3. Dr. Istianingsih, M.S.Ak., CA., CSRA., CMA., CACP.</li> </ol>
15	CGFA 02	IGP Ratih Andaningsih	<i>GOOD CORPORATE GOVERNANCE</i> DALAM MENDETEKSI KECURANGAN AKUNTANSI PADA USAHA KECIL DAN MENENGAH DAN KOPERASI PENGARUHNYA TERHADAP KELANGSUNGAN HIDUP PERUSAHAAN DI LINGKUNGAN GLOBAL DI WILAYAH BEKASI JAWA BARAT	SEKOLAH TINGGI ILMU ADMINISTRASI SANDIKTA		
16	CGFA 06	Karlina Erna Hernawati Danang Mintoyuwono	IMPLEMENTASI <i>FRAUD TRIANGLE</i> DALAM MENDETEKSI <i>FRAUD</i> (KANTOR AKUNTAN PUBLIK RAZIKUN TARKOSUNARYO TB. SIMATUPANG)	UNIVERSITAS PEMBANGUNAN NASIONAL VETERAN JAKARTA		
17	AKNL 01	Zulfan Aulia Rahman Krisno Septyan Edi Warman	ANALISIS PENERAPAN PROGRAM PENSIUN IURAN PASTI PADA DANA PENSIUN RUMAH SAKIT ISLAM JAKARTA	UNIVERSITAS PEMBANGUNAN NASIONAL VETERAN JAKARTA		
18	AKNL 04	Sovi Ismawati Rahayu	AKUNTABILITAS KEUANGAN PARTAI POLITIK	UNIVERSITAS YARSI		
19	CSRS 04	Weni Apriliyani Novita	IMPLEMENTASI KEGIATAN <i>CSR</i> TERHADAP PENCAPAIAN TARGET <i>SDG's</i> (STUDI KASUS PT HOLCIM INDONESIA TBK)	UNIVERSITAS TRILOGI JAKARTA		
20	CSRS 06	Novi Yati Hidayat Rinaldo	PENGARUH <i>CORPORATE SOCIAL RESPONSIBILITY (CSR)</i> , UKURAN PERUSAHAAN DAN BIAYA HUTANG TERHADAP <i>TAX AVOIDANCE</i> DENGAN MANAJEMEN LABA SEBAGAI VARIABEL MODERASI	UNIVERSITAS MUHAMMADIYAH JAKARTA		

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NO	KODE PAPER	PENULIS	JUDUL PAPER	INSTANSI	RUANG	PENILAI
21	CSRS 11	Ayu Rochima Rini	ANALISIS FAKTOR YANG MEMPENGARUHI PENGUNGKAPAN <i>ISLAMIC SOCIAL REPORTING</i>	UNIVERSITAS ISLAM NEGERI (UIN) SYARIF HIDAYATULLAH JAKARTA	408	1. Prof. Dr. Sukrisno Agoes, Ak., M.M., CPA. 2. Prof. Wiwik Utami, S.E., M.Si., Ak., CA.
22	CSRS 14	Astried Ilrhomiyah Septemberizal	PENGARUH <i>CORPORATE SOCIAL RESPONSIBILITY</i> DAN <i>CAPITAL INTENSITY</i> TERHADAP <i>TAX AVOIDANCE</i> DENGAN MANAJEMEN LABA SEBAGAI VARIABEL MODERASI	UNIVERSITAS MUHAMMADIYAH JAKARTA		3. Dr. Istianingsih, M.S.Ak., CA., CSRA., CMA., CACP.

# **ABSTRAK PAPER**

## **AKUNTANSI KEUANGAN DAN PASAR MODAL (AKPM)**

KIA6\_AKPM 01

**DAMPAK PERBEDAAN LABA AKUNTANSI DAN LABA FISKAL  
(BOOK TAX DIFFERENCES) DAN FAKTOR YANG MEMPENGARUHI  
PERILAKU PERSISTENSI LABA PERUSAHAAN MANUFAKTUR DI  
INDONESIA**

**Lim Thingthing<sup>1</sup>, Almatius Setya Marsudi<sup>2</sup>**

<sup>1,2</sup>FEB Universitas Katolik Atma Jaya

<sup>1</sup>thingthinglim@gmail.com, <sup>2</sup>almatius.marsudi@atmajaya.ac.id

***ABSTRACT***

The purpose of this study is to provide empirical evidence of the effect of differences in accounting earnings and fiscal profits (book tax differences), operating cash flows and accrual amounts on the persistence behavior of corporate earnings. This study uses data from manufacturing companies in the Indonesian stock exchange during the period 2015 to 2017. The sample selection was done by purposive sampling method and obtained a sample of 71 manufacturing companies in Indonesia that met the research criteria. Data is analyzed with multiple regression to see the effect of independent variables on earnings persistence. The results showed that differences in accounting profit and taxable income and the magnitude of accrual did not affect earnings persistence while operating cash flow had an effect on earnings persistence.

***Keywords:*** Book tax differences, operating cash flows, magnitude of accrual

**PENGARUH UKURAN PERUSAHAAN DAN *CORPORATE GOVERNANCE* TERHADAP KINERJA KEUANGAN DENGAN PENGUNGKAPAN *SUSTAINABILITY REPORT* SEBAGAI VARIABEL *INTERVENING***

**Ananda Muliaturrohmah Ikhwani<sup>1</sup>, Irma Paramita Sofia<sup>2</sup>, Karsam Sunaryo<sup>3</sup>**

<sup>1,2,3</sup> Universitas Pembangunan Jaya

<sup>3</sup>karsam.sunaryo@upj.ac.id

***ABSTRACT***

Financial performance can provide an overview of past performance and future prospects of a company. Many companies carry out business activities related to nature but do not disclose sustainability reports. Companies that have a large company size should disclose more information than small companies, including disclosures about the implementation of Corporate Governance and sustainability reports disclosure. With these disclosures of information, it is expected to increase public trust in the company and improve the company's financial performance. This research aims to obtain evidence that company size and Corporate Governance influence financial performance, and the role of Sustainability Report disclosure as mediating the relationship between these variables in nine state-owned enterprises and the mining sector for five years (2013-2017). The results of this study indicate that (1) company size has effects on financial performance; (2) audit committee has effects on financial performance; (3) the board of directors does not affect financial performance; (4) company size has not affect the disclosure of sustainability report; (5) the audit committee has not affect the disclosure of sustainability report; (6) the board of directors has effect the disclosure of sustainability report; and (7) Sustainability Report disclosure can't mediate the influence between company size/Corporate Governance on financial performance.

***Keywords:*** Size company, corporate governance, audit committee, the board of directors, sustainability report disclosure, financial performance

KIA6\_AKPM 06

## FAKTOR-FAKTOR YANG MEMPENGARUHI PERSISTENSI LABA

Ainun Uswatul Khasanah<sup>1</sup>, Jasman<sup>2</sup>

<sup>1,2</sup>Fakultas Ekonomi dan Bisnis, Perbanas Institute

<sup>1</sup>ainunuswah@gmail.com

### *ABSTRACT*

This research aims to determine the effect of independent cash flow volatility, sale volatility, operating cycle, level of debt, size of firm and book tax differences in earnings persistence. The data used in this research is obtained from the annual report of financial statements on manufacturing companies listed in the Indonesian Stock Exchange period 2015-2017. Sample selection method used is purposive sampling method. Analytical techniques used in this research using multiple linear regression which include normality test, test classic assumptions and hypothesis testing. The total sample in this research is 49 companies. The result shows that cash flow volatility, sale volatility, level of debt, size of firm and temporary different have an effect on earnings persistence. Meanwhile, the operating cycle and permanent different no effect on earnings persistence

**Keywords:** Cash flow volatility, sale volatility, operating cycle, level of debt, size of firm, book tax differences

KIA6\_AKPM 07

## ***EARNINGS RESPONSE COEFFICIENT: PERSPEKTIF TEORI EFISIENSI PASAR***

**Putri Syifa Amalia<sup>1</sup>, Irwansyah<sup>2</sup>, Zaki Fakhroni<sup>3</sup>**

<sup>1,2,3</sup> Akuntansi, FEB Universitas Mulawarman

<sup>3</sup>zaki.fakhroni@feb.unmul.ac.id

### ***ABSTRACT***

The purpose of this research is to examine the effect of leverage, growth opportunities and voluntary disclosure on earnings response coefficient and prove the effect of growth opportunities in mediating the relationship between leverage and earnings response coefficient in the perspective of market efficiency theory. In this research earnings response coefficient was measured by regressing unexpected earnings (UE) and cumulative abnormal return (CAR), leverage was measured by debt to asset ratio, growth opportunities was measured by market to book ratio and voluntary disclosure was measured by 33 items of information disclosure contained in the company. There were 450 samples found using the purposive sampling method on financial sector company that were listed in Indonesia Stock Exchange. Period in this research was using panel data between 2010-2016. The results of this study show that (1) leverage has a significant negative effect on earnings response coefficient (2) leverage has a significant positive effect on growth opportunities (3) growth opportunities has a significant negative effect on earnings response coefficient (4) growth opportunities proved to be mediating variabel in influencing the relationship between leverage and earnings response coefficient (5) growth opportunities has non significant positive effect on voluntary disclosure (6) voluntary disclosure has a significant positive effect on earnings response coefficient.

***Keywords:*** Earnings response coefficient, leverage, growth opportunities, voluntary disclosure

KIA6\_AKPM 10

**PENGARUH LAPORAN ARUS KAS, LABA DAN UKURAN  
PERUSAHAAN TERHADAP *ABNORMAL RETURN* SAHAM PADA  
PERUSAHAAN MANUFAKTUR YANG TERDAFTAR  
DI BURSA EFEK INDONESIA**

**Nelli Novyarni<sup>1</sup>, Supriyono<sup>2</sup>**

<sup>1,2</sup>Sekolah Tinggi Ilmu Ekonomi Indonesia, Jakarta

<sup>1</sup>sweetynovyarni@gmail.com, <sup>2</sup>supriinhere@yahoo.com

***ABSTRACT***

The purpose of this study is to examine whether there is a partial or simultaneous influence on cash flow statements from operating activities, cash flows from investment activities, cash flows from funding activities, gross profit and firm size to abnormal stock returns. The object of research used is manufacturing companies in the consumer goods industry sector that are listed on the Indonesia Stock Exchange (IDX) during 2014-2016. The sample was determined based on the purposive sampling method, with a sample size of 34 manufacturing companies so that the total observations in this study were 102 observations. The data used in this study is secondary data. The data collection technique uses the documentation method through the official IDX website: [www.idx.co.id](http://www.idx.co.id) and [www.yahoofinance.com](http://www.yahoofinance.com) testing the hypothesis using the t-test. The test results show that the partial hypothesis of the statement of cash flows from operating activities has a significant positive effect on abnormal stock returns, gross profit has a significant positive effect on abnormal stock returns, firm size has a positive effect on stock abnormal returns while cash flow from investment activities no effect on stock abnormal returns. Cash flow flows from funding activities have no effect on stock abnormal returns. The results of simultaneous hypothesis testing or together with operating cash flow, investment cash flow, funding cash flow, gross profit and firm size have an effect on abnormal stock returns.

***Keywords:*** Operating cash flow, investment cash flow, funding cash flow, gross profit, company size



## KIA6\_AKPM 11

# PENGARUH KOMPENSASI, *LEVERAGE*, UKURAN PERUSAHAAN, DAN DEVIDEN TERHADAP *TURNOVER*: STUDI EMPIRIS PADA PERUSAHAAN PERBANKAN DI INDONESIA

Evy Rahman Utami<sup>1</sup>, Etik Kresnawati<sup>2</sup>, Eka Dwiyaniti Putje<sup>3</sup>

<sup>1,2,3</sup>Universitas Muhammadiyah Yogyakarta

<sup>1</sup>evyrahmanutami@yahoo.com atau evy.rahman@umy.ac.id

### *ABSTRACT*

This study aimed to show empirical evidence of the correlation between compensation, leverage, dividend and firm size with the turnover of banking companies in Indonesia. This study used banking companies in 2009 – 2016. The total research samples were 41 companies. The data analysis used multiple regression. The data were processed using SPSS software version 21. The result of the study indicated that compensation, leverage and firm size had no correlation with the turnover of the banking companies. However, the dividend had positive and significance influence towards the turnover of the directors. Compensation given to the board of directors were unable to align the interests of managers and shareholders. Besides, the directors did not take leverage and total assets in the turnover consideration. Nevertheless, they consider dividend distribution conducted by the company.

**Keywords:** Turnover, compensation, leverage, firm size, dividend

KIA6\_AKPM 12

## EFEK INTERAKSI SKEMA KOMPENSASI DAN LEVEL ETIKA TERHADAP MANAJEMEN LABA

Agus Munandar<sup>1</sup>, Dade Nurdiniah<sup>2</sup>

<sup>1,2</sup>Institut Teknologi dan Bisnis Kalbis

<sup>1</sup>agus.munandar@kalbis.ac.id

### *ABSTRACT*

This study aims to investigate the influence of ethical levels and compensation schemes on earnings management practices. Financial statements should present information accurately and reliably. The practice of earnings management is something that biases the company's financial information. The subjects of this study were students. Data collection in this study used the experimental method. Testing statistics using the General Linear Model. The results of the study show that the level of ethics and compensation schemes have a significant effect on earnings management.

**Keywords:** Earnings management, experiments, level of ethics, compensation scheme

KIA6\_AKPM 13

## **PENGARUH PENGUNGKAPAN TANGGUNG JAWAB SOSIAL TERHADAP VOLATILITAS HARGA SAHAM DENGAN NILAI PERUSAHAAN SEBAGAI VARIABEL *MODERATING***

**Alven<sup>1</sup>, Nera Marinda Machdar<sup>2</sup>**

<sup>1,2</sup>Akuntansi, Fakultas Bisnis, Institut Teknologi dan Bisnis Kalbis

<sup>1</sup>alvenjoe94@gmail.com, <sup>2</sup>nera.marinda@kalbis.ac.id

### ***ABSTRACT***

This study aims to determine a negatively effect of corporate social responsibility disclosure on stock prices volatility, and also to test firm value weakens the effect of corporate social responsibility disclosure on stock prices volatility. The population in this study is the manufacturing companies listed on the Indonesian Stock Exchange during the period 2010-2015. The determination of the sample used a purposive sampling method and obtained 107 companies as a sample. The result showed that (a) corporate social responsibility disclosure affect a negatively stock prices volatility, (b) firm value weakens the effect of corporate social responsibility disclosure on stock prices volatility, and (c) firm size dan leverage as control variable do not affect stock price volatility.

***Keywords:*** Corporate social responsibility disclosure, stock price volatility, firm value

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## **PENGARUH *LEVERAGE*, UKURAN PERUSAHAAN, DAN ARUS KAS OPERASI TERHADAP PEMILIHAN METODE REVALUASI ASET TETAP**

**Fadel Muhamad Fadillah<sup>1</sup>, Yoyoh Guritno<sup>2</sup>, Husnah Nur Laela Ermaya<sup>3</sup>**  
<sup>1,2,3</sup>Fakultas Ekonomi dan Bisnis, Universitas Pembangunan Nasional Veteran Jakarta,  
<sup>1</sup>fadel.fadillah21@gmail.com

### ***ABSTRACT***

This research is aimed to see whether there are influence of leverage, firm size, and cash flow from operating activities in choosing the revaluation method on fixed asset. In this research, leverage measured by proxy of debt to equity ratio, firm size measured by natural logarithm of total asset, cash flow from operating activities measured by change of cash flow from operating activities over two years divided by total tangible assets, and choosing the revaluation method measured by dummy variable. This study uses manufacturing companies listed in Indonesian Stock Exchange for period 2015-2017 as population. Sample selected by purposive sampling and collected 390 datas. The amount of sample after outlier is 374 datas. Testing the hypothesis in this study was used Regression Logistic Analisis using SPSS version 25 analysis tool with a significant level of 0.05%. The result of these test indicate that (1) leverage has a significant positive influence in choosing the revaluation method on fixed asset (2) firm size has no significant influence in choosing the revaluation method on fixed asset (3) cash flow from operating activities has no significant influence in choosing the revaluation method on fixed asset (4) leverage, firm size, and cash flow from operating activities have been able to explain choosing revaluation method on fixed asset about 5.5%.

***Keywords:*** Leverage, firm size, cash flow from operating activities, choosing the revaluation method

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## PENGARUH KINERJA PERUSAHAAN, IMBAL HASIL SAHAM, DAN UKURAN PERUSAHAAN TERHADAP KOMPENSASI EKSEKUTIF

**Jamal<sup>1</sup>, Praptiningsih<sup>2</sup>**

<sup>1,2</sup>Fakultas Ekonomi dan Bisnis Universitas Pembangunan Nasional Veteran Jakarta

<sup>1</sup>jamal.helmi@outlook.com

### *ABSTRACT*

This research was conducted to examine the influence of firm performance, stock returns, and firm size on executive compensation. This study uses the state-owned enterprises listed in Indonesia Stock Exchange as a sample. The sampling in this study of 17 state-owned enterprises listed in Indonesia Stock Exchange 2015-2017 by purposive sampling method. Testing the hypothesis in this study using Multiple Linear Regression Analysis with SPSS 23 and a significance level of 5 %. Testing the coefficient of determination in this study using R Square score analysis with SPSS 23 and significance level of 5 %. The results of the testing showed that: (1) Firm Performance has a significant influence on the Executive Compensation (2) Stock Returns has no significant influence on the Executive Compensation (3) Firm Size has a significant influence on the Executive Compensation (4) Firm Performance, Stock Returns, and Firm Size have been able to explain Executive Compensation about 90.8 %.

**Keywords:** Firm performance, stock returns, firm size, executive compensation

**PENGARUH ARUS KAS TERHADAP INVESTASI YANG  
DIMODERASI OLEH *CORPORATE SOCIAL RESPONSIBILITY* DAN  
DIMEDIASI OLEH *AGENCY COST***

**Heru Julianto<sup>1</sup>, Eddy Suranta<sup>2</sup>, Pratana Puspa Midiastuty<sup>3</sup>**

<sup>1,2,3</sup>Program S1 Akuntansi Fakultas Ekonomi dan Bisnis Universitas Bengkulu

<sup>1</sup>herujlnt@gmail.com, <sup>2</sup>eddysuranta123@gmail.com, <sup>3</sup>pratanamidiastuty@yahoo.com

***ABSTRACT***

This research is to document the relation between investment cash flow sensitivity and firms engagement in corporate social responsibility (CSR) activities and the effect of moderating will be mediated with Agency Cost. This researches use 2 hypothesis that is prove the effect of CSR moderation the sensitivity between investment-cash flow sensitivity and how CSR reducing agency cost. The data used in this research is secondary data and data was analyzed using panel data using Eviews 9 program. This study using a sample of 166 observation of agriculture, mining, and manufaktur companies in Indonesia during 2015-2016 and CSR in this research use index GRI-G4. The results showed that CSR performances weakens the sensitivity of investment to internal funds, agency cost of free cash flow mediate the negative moderating effect of CSR on investment-cash flow sensitivity

***Keywords:*** Cash flow; investment, corporate social responsibility, agency cost

**PENGARUH TEKANAN, PELUANG DAN RASIONALISASI  
TERHADAP DETEKSI KECURANGAN LAPORAN KEUANGAN PADA  
PERUSAHAAN BUMN YANG TERDAFTAR DI BURSA EFEK  
INDONESIA (BEI) PERIODE 2013-2017**

**Annisa Fitri Islamiy<sup>1</sup>, Indah Masri<sup>2</sup>**

<sup>1,2</sup>Fakultas Ekonomi dan Bisnis Universitas Pancasila

<sup>1</sup>annisaislamiy@gmail.com

***ABSTRACT***

The purpose of this study was to determine the effect Froud detecting fraud triangle in the financial statements. Variables of Fraud Triangle is pressuure proxy with financing stability (ACHANGE), opportunity proxy with ineffective monitoring (BDOUT), and razionalization proxy with change in auditor (AUDREPORT). Fraudulent Statementproxy with earnings management. The sample used in this study as many as 19 companies ( of BUMN state owned enterprises ) who are actually enrolled in the indonesia stock exchange ( IDX )and data used from 2013 up to 2017. These results indicate that pressuure proxy with financing stability (ACHANGE), opportunity proxy with ineffective monitoring (BDOUT), and razionalization proxy with change in auditor (AUDREPORT) significantly affect the financial statement fraud or earning management.

***Keywords:*** Fraudulent statement, pressure, opportunity, rationalization

## PROGRAM OPSI SAHAM DAN PERILAKU PENGAMBILAN RISIKO MANAJEMEN: PENGUJIAN MEDIASI MODERASIAN

Etik Kresnawati<sup>1</sup>, Anang Alwy Shihab<sup>2</sup>, Nurul Hidayati<sup>3</sup>

<sup>1,2,3</sup>Universitas Muhammadiyah Yogyakarta

<sup>1</sup>e\_kresna@yahoo.com

### *ABSTRACT*

The management stock option program (POSM) is a type of equity compensation that is theoretically predicted to encourage risk alignment between management and principals, which in turn will encourage goal alignment. This study examines this argument on companies that adopted POSM during the period 1999-2016. Utilizing moderated mediation model, we find that management team's risk taking behavior mediate the effect of POSM on company performance as measured by ROA, but not so when performance is measured by ROE and stock performance index. We also provide evidence that management team considers the company's capital structure, measured by the level of debt, in their risky policy making. Overall, our study documents the critical role of management team's risk behavior to encourage goal alignment between management and principals.

**Keywords:** POSM, risk taking behavior, capital structure, performance



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## DATA AKUNTANSI DALAM MEMPREDIKSI KEBANGKRUTAN: PERSPEKTIF HISTORIS DAN KONTEMPORER

Salis Musta Ani<sup>1</sup>, Amelia Oktrivina Siregar<sup>2</sup>

<sup>1,2</sup>Universitas Pancasila

<sup>1</sup>salisaeffendy@gmail.com, <sup>2</sup>ameliaoktrivina@univpancasila.ac.id

### *ABSTRACT*

This paper discusses the development of the use of accounting data in predicting corporate bankruptcy (financial distress) and the role of accounting data in predicting bankruptcy. Research completion will be divided into several developments, covering the 1930s until the 2000s.

**Keyword:** Financial distress, accounting data, bankruptcy

**PENGARUH ASSET INSTRUMEN KEUANGAN DAN *FREE CASH FLOW* TERHADAP NILAI PERUSAHAAN DENGAN *DIVIDEND PAYOUT RATIO* SEBAGAI PEMODERAT**

**Suwaldiman<sup>1</sup>, Jamhari Ramadhan<sup>2</sup>**

<sup>1,2</sup>Universitas Islam Indonesia

<sup>1</sup>suwallen@gmail.com

***ABSTRACT***

This research examines the impact of financial instrument assets and free cash flow on the firm value. This research also tests the dividend payout ratio as the moderating variables. Data sample were taken out of the manufacturing companies listed in BEI for period of 2014 – 2016. Firm value is defined and measured as the share market price five days as the audit report released. Financial instrument assets is defined and measured by the ratio of the total financial assets to the total assets. Meanwhile free cash flow is measured by comparing the operating cash flows less by capital expenditure to the operating cash flow. Finally, dividend payout is measured by the ratio of dividend per share to the earnings per share. Regression analysis is employed to test relationship among those variables. This research reveals that the financial instrument assets have a positive and significant impact on the firm value. However, this research does not prove that the free cash flow has a positive and significant impact on the firm value. Moreover, the dividend payout ratio strengthens the impact of financial instrument assets on the firm value, but not the free cash flow. It can be concluded that market will respond positively to the information of increasing in the financial instrument assets. And the increasing in the dividend payout ratio will strengthen to the relationship. In contrast, free cash flow is not significantly responded by the market and either the dividend payout ratio.

***Keywords:*** Financial instrument assets, free cash flow, dividend payout ratio, firm value

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### ADAKAH PENGARUH *FREE FLOAT* TERHADAP PELAKU PASAR SAHAM DI INDONESIA?

**Putri Mutira**

Universitas Pembangunan Jaya  
pmutira25@gmail.com

#### **ABSTRACT**

Indonesian Stock Exchange has released free float adjustment index on November 2018 and composite index declined about 3,2%. Free Float will be an additional reference for the exchange in compiling an index which previously used market capitalization and total transaction value. This study examines the average daily price changes of LQ45 stocks within 60 days before and after the announcement. The daily closing price changes are calculated as a percentage increase or decrease of stock prices according to the previous day, then, the average value is calculated for all the trading days. There are differences in the average stock price changes 60 days before and after the announcement date. After dropped, the price rebound and make a new higher high price two days after the announcement. Bank BCA, Bank Mandiri, Bank BRI, Bank BNI, Astra International and Telkom are companies which increase the weight of the free float meanwhile Unilever and H.M Sampoerna were the opposite.

**Keyword:** Free float, LQ45, Indonesian stock exchange

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## THE IMPACT OF DEFERRED TAX EXPENSE AND TAX PLANNING TOWARD EARNINGS MANAGEMENT AND COMPANY'S PROFITABILITY

Rocky Alfrian Bunaca<sup>1</sup>, Nurdayadi<sup>2</sup>

<sup>1</sup>KPMG

<sup>2</sup>Accounting Study Program, Swiss German University

<sup>2</sup>nurdayadi@sgu.ac.id

### *ABSTRACT*

The aim of this research is to analyze the impact of Deferred Tax Expense and Tax Planning toward Earnings Management and Company's Profitability. The sample of this research are taken from 24 companies from Consumer Goods Sector that listed in Indonesia Stock Exchange from 2013 – 2017. The variables of this research are Deferred Tax Expense and Tax Planning as Independent Variables, Earnings Management as Intervening Variable, and Company's Profitability as Dependent Variable. This research use Path Regression Analysis to analyze the role of Intervening Variables in influence other variables. The result of this research, it is found that Deferred Tax Expense has a significant influence toward Earnings Management, but has no influence toward Company's Profitability. Tax Planning has no significant influence to Earnings Management, but has a significant influence toward Company's Profitability. It also found that Earnings Management as intervening variable strengthen the influence from Deferred Tax Expense toward Company's Profitability, but weaken the influence from Tax Planning toward Company's Profitability

**Keywords:** Deferred tax expense, tax planning, earnings management, profitability

***AGENCY COST, KEPEMILIKAN MANAJERIAL, LIKUIDITAS,  
LEVERAGE DAN FINANCIAL DISTRESS  
(Studi Empiris Pada Perusahaan Manufaktur di BEI)***

**Anifah Yuni Setyarini<sup>1</sup>, Sovi Ismawati Rahayu<sup>2</sup>**

<sup>1,2</sup>Fakultas Ekonomi dan Bisnis Universitas YARSI

<sup>1</sup>anifahyunis@yahoo.com

***ABSTRACT***

This study aims to examine the effect of Agency Cost, Managerial Ownership, Liquidity and Leverage on Financial Distress. The agency cost in this study is measured using asset turnover, managerial ownership is measured by the percentage of ownership of management, liquidity is measured by the current ratio and leverage is measured by debt to total assets. This study uses a sample of manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the period 2013-2017. The sampling technique in this study was purposive sampling and obtained a sample of 40 companies. This study uses secondary data, namely the company's financial statements obtained from the official website of the Indonesian Stock Exchange (IDX). The analytical method used is logistic regression. The results of the study show that the agency cost, liquidity and leverage variables have a significant effect on financial distress. Managerial ownership does not have a significant effect on financial distress.

***Keywords:*** Agency cost, managerial ownership, liquidity, leverage, financial distress

**PENGARUH PROFITABILITAS, LIKUIDITAS DAN SOLVABILITAS  
TERHADAP *RETURN* SAHAM SYARIAH DENGAN *DIVIDEN PAYOUT  
RATIO* SEBAGAI VARIABEL *INTERVENING* PADA PERUSAHAAN  
YANG TERDAFTAR DI JAKARTA ISLAMIC INDEX (JII) PERIODE  
2012-2016**

**Inggak Chintya Wangsih**  
Universitas Pramita Indonesia  
chintya.wangsih@gmail.com

***ABSTRACT***

Return of Syariah shares is return or return on a securities or capital investment, the amount is expressed in an annual percentage rate. Return is the result obtained from the investment, the return can be a realized return that already happened which is calculated based on historical data and expected return that has not happened and is expected to occur in the future. The development of syariah capital market in Indonesia, generally marked by various indicators of which is the increasingly widespread of syariah capital market actors issuing syariah securities that are stocks incorporated in the Jakarta Islamic Index (JII). This study aims to determine the influence between Profitability, Liquidity and solvency of Return of Syariah shares with Dividend payout Ratio as intervening variable at companies listed in Jakarta Islamic Index (JII). The population in this study were all companies registered in JII in 2012-2016 while the sample of this study using non probability sampling with purposive sampling so that produced 17 sample companies. Based on the results of multiple linear regression analysis, the first linear regression results of this study concluded that: Return On Assets, Current Ratio, and Debt to Equity Ratio has no effect on Dividend Payout Ratio. The second linear regression result of this research concludes that: Return On Asset have positive and significant effect to Sharia Return Shares while variable of Current Ratio, and Debt to Equity Ratio have no effect to Sharia Return Shares. Findings in this research is There is a positive influence of ROA on Stock Return. Investors are investing today not only for short-term goals but also for long-term, high-asset owned companies can increase corporate profits. The value paid by the investor must be equal to the par value of the stock. Sharia transaction issuance transaction based on syirkah transaction principle or partnership.

***Keywords:*** Return on aset, current ratio, debt to equity ratio, dividen payout ratio, return of syariah shares

## KONDISI KESULITAN KEUANGAN DAN KUALITAS INFORMASI LABA

**Istianingsih**

Indonesia Banking School

istianingsih@ibs.ac.id

### ***ABSTRACT***

Proper investment decision making will be able to increase the profitability of the company, which in turn will improve the quality of profits generated in the company report. This study aims to test the condition of financial difficulties on the content quality of corporate earnings information by entering the variable Good Corporate Governance, company size, debt level and growth rate as a control variable. This study used 60 samples of manufacturing companies for 4 years (2012 to 2015) with final observation data of 240 observations. The data analysis method used is Moderated Regression Analysis. The test results prove that financial distress is proven to have a positive effect on earnings quality information as measured by ERC. These results prove that more management is depressed, the better they will try to get investor sympathy by making quality financial reports.

**Keywords:** Financial distress, earnings quality information, good corporate governance, company size, debt level, growth rate

**PENGARUH TINDAKAN PAJAK AGRESIF TERHADAP RELEVANSI  
NILAI LABA YANG DIMEDIASI OLEH *GOOD CORPORATE  
GOVERNANCE* (Studi Empiris di Perusahaan Perbankan yang  
Terdaftar di BEI Tahun 2015-2017)**

**Eva Herianti<sup>1</sup>, Devrie Aditya Purnama<sup>2</sup>**

<sup>1,2</sup>Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Jakarta

<sup>1</sup>herantieva@gmail.com, <sup>2</sup>adityapurnama357@gmail.com

***ABSTRACT***

This study aims to estimate and analyze the effect of aggressive tax actions on the relevance of earnings values through good corporate governance. The research sample used banking companies listed on the Indonesia Stock Exchange (IDX) in 2015-2017 which were obtained through a purposive sampling technique so that 13 research samples were obtained for 3 years. Thus, the number of observations is 39 observations. The analysis tool uses eviews 10.0 with a panel data approach. The results of the study show that (1) aggressive tax measures have no significant effect on the relevance of earnings value, (2) aggressive tax actions have a negative and significant effect on good corporate governance, (3) Good corporate governance does not significantly influence the relevance of earnings, and (4) aggressive tax actions have no significant effect on profit relevance through good corporate governance.

***Keywords:*** Aggressive tax actions, good corporate governance, the relevance of earnings value



## **PENGARUH KONDISI RESESI TERHADAP HUBUNGAN MANAJEMEN MODAL KERJA DAN PROFITABILITAS PADA PERUSAHAAN TERBUKA DI ASIA TENGGARA**

**Flora Dhamayanti<sup>1</sup>, Clara Senlia<sup>2</sup>, Rinaningsih<sup>3</sup>, Retno Yuliaty<sup>4</sup>**

<sup>1,2,3,4</sup>Universitas Prasetya Mulya

<sup>1</sup>flora.dhamayanti@gmail.com

### ***ABSTRACT***

The global recession in 2007 has increased the awareness in regards to the importance of working capital management. This study is conducted to examine the effect of recession towards the relationship of working capital management and profitability for public companies in Southeast Asia. Samples of 3,012 public companies are used for the observation period of 2000-2016. CCC and its components are used to measure working capital management, while profitability is calculated using return on assets. Panel-data regression analyses with Driscoll-Kraay's heteroskedasticity and autocorrelation-corrected standard errors are conducted to determine relationship between working capital management and profitability and impact of recessions to relation between the two variables. It is found that the cash conversion cycle has a significant positive relationship towards the profitability of companies. This indicates that companies in the region tend to be conservative indicated by a slower and less efficient working capital turnover. This study also finds that the recession period does not moderate the relationship of the two variables. The weakening of the economic conditions causes the significance of working capital management to not change. It is important for companies to maintain a balance between liquidity and profitability.

***Keywords:*** Working capital, profitability, recession, Southeast Asia

## **PENGARUH *ISLAMIC SOCIAL REPORTING* DAN *ISLAMICITY PERFORMANCE INDEX* TERHADAP KINERJA KEUANGAN BANK SYARIAH**

**Yulianti<sup>1</sup>, Rini<sup>2</sup>**

<sup>1,2</sup>Universitas Islam Negeri (UIN) Syarif Hidayatullah Jakarta

<sup>2</sup>rini@uinjkt.ac.id

### ***ABSTRACT***

This research aim was to examine and analyze the effect of Islamic Social Reporting and Islamicity Performance Index on Financial Performance of Islamic Banks. The populations of this research were Islamic Bank in five (5) ASEAN country and listed in Islamic Finance Country Index (IFCI) like Indonesia, Malaysia, Brunei Darussalam, Thailand, and Philippines. The number of islamic bank sample in this research were 20 islamic banks for 4 years. Based on purposive sampling method, total sample of this research were 80 samples. Hypothesis testing was performed using multiple linear regression method with the support of SPSS 22 version of software with a significance level of 5%. The results analysis of this research showed that Islamic Social Reporting, Profit Sharing Ratio, and Islamic Income Ratio had significant impact on financial performance of islamic banks. Meanwhile, Zakat Performing Ratio and Equitable Distribution Ratio had no effect on financial performance of islamic banks.

**Keywords:** Islamic social reporting, islamicity performance index, profit sharing ratio, zakat performing ratio, equitable distribution ratio, islamic income ratio, financial performance, islamic banks

## DETERMINASI PERAN EFISIENSI SEBAGAI VARIABEL PEMODERASI KINERJA PERBANKAN DI INDONESIA

Taufiq Akbar<sup>1</sup>, Inung Wijayanti<sup>2</sup>

<sup>1,2</sup>IKPIA Perbanas

taufiq.akbar@perbanas.id

### *ABSTRACT*

This study aims to analyze and obtain an evidence about the role of efficiency in the banking industry. The variables that become the object of this study are Net Interest Margin (NIM), Loan to Deposit Ratio (LDR), Non-Performing Loans (NPL), Operational Costs to Operating Income (OEOI) and Return on Assets (ROA). The research method used in this study is a quantitative method that used structural equation modeling in analyzing variabel. The population of this study is banking companies listed on the Indonesia Stock Exchange from 2012 to 2016. Samples were selected using the purposive sampling method. This study results that OEOI can moderate the influence of Net Interest Margin (NIM), Loan to Deposit Ratio (LDR), Non-Performing Loans (NPL) to Return on Assets (ROA).

**Keywords:** Loan to deposit ratio, non-performing loan, net interest margin, operating expense to operating income, return on assets

## **PENGARUH *DEBT COVENANT*, *BONUS PLAN*, DAN *POLITICAL COST* TERHADAP KONSERVATISME AKUNTANSI**

**Okto Reyhansyah Iskandar<sup>1</sup>, Sparta<sup>2</sup>**

<sup>1,2</sup>STIE Indonesia Banking School  
sparta@ibs.ac.id

### ***ABSTRACT***

This research aims to understand and analyzes the effect of debt covenant, bonus plan, and political cost against company's accounting conservatism. Independent variable for which used in this research was debt covenant measured by the ratio of leverage, bonus plan measured by company share ownership by managers, and political cost measured by the size of the company. While the dependent variable measured by accounting conservatism. The sample selection is using purposive sampling method, in order to obtain 36 observations of manufacturing company which narrowed to subsector industrial consumer goods and consistently listed at Indonesia Stock Exchange during the period 2012-2015. This research uses secondary data from company financial statements obtained from the Indonesia Stock Exchange. Multiple linear regression technique is used in this research to achieve analytical results. The result showed that debt covenant have negative insignificant effects to accounting conservatism, bonus plan have negative and significant effects to accounting conservatism, and political cost it has positive effects and significant to accounting conservatism.

***Keywords:*** Accounting conservatism, debt covenant, bonus plan, political cost

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## **PENGARUH PROFITABILITAS DAN STRUKTUR MODAL TERHADAP NILAI PERUSAHAAN DENGAN *CORPORATE SOCIAL RESPONSIBILITY* SEBAGAI VARIABEL MODERASI**

**Tri Agnes Lestari<sup>1</sup>, Dade Nurdiniah<sup>2</sup>**

<sup>1,2</sup>Akuntansi, Fakultas Bisnis, Institut Teknologi dan Bisnis Kalbis

<sup>1</sup>triagnes08@gmail.com, <sup>2</sup>dade.nurdiniah@kalbis.ac.id

### ***ABSTRACT***

Some of the companies do not care about the activities of CSR , where is the activity was aimed to to express its strongest the companys sense of care on the community which have been impacted by from the activities of of its activity. The disclosure of the disclosure of CSR report measured by a score based on an indicator CSRDIGlobal Reporting Initiative ( GRIGuidelines 4.0 ) and aims to know whether CSR can affect between independent variable ( profitability and capital structure ) with dependent variable for ( a value of companies ). The technique of sampling using purposive samplingso 42 companies have been selected as sample period 2013-2017. The result of this research shows thatprofitability has significant affect to a value of companies, while capital structure has been affect to a value of companies and CSR capable of moderate profitability with a value of companies but CSR not capable of moderate capital structure with a value of companies.

***Keywords:*** Profitability, capital structure, a value of companies, CSR

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## **PENGARUH PENGUNGKAPAN *SUSTAINABILITY REPORT* TERHADAP *ABNORMAL RETURN* DENGAN NILAI PERUSAHAAN SEBAGAI MEDIASI**

**Syafa Kamila<sup>1</sup>, Ari Purwanti<sup>2</sup>**

<sup>1,2</sup>Fakultas Ekonomi dan Bisnis Universitas Islam As Syafi'iyah – Jakarta

<sup>2</sup>aripurwanti2501@yahoo.com

### ***ABSTRACT***

The purpose of research in this thesis is to know the influence of sustainability report disclosure in economic, environmental and social aspects to abnormal return with company value proxied in price to book value as mediation. The sample in this research is taken by using purposive sampling method. The number of samples used are 20 companies. The data obtained were analyzed by using PLS analysis technique (Partial Least Square) through SmartPLS software. The results showed that the disclosure of sustainability report in the economic, environmental and social aspects had no significant effect on the abnormal return. Furthermore, the disclosure of sustainability report on the economic aspects has no significant effect on firm value. While on the environmental and social aspects provide results that significantly affect the value of the company proxies with price to book value. This study shows that the value of companies proxied by price to book value has no significant effect on the abnormal return. The results of this study also indicate that firm value proxies with price to book value cannot mediate the relationship between sustainability reports against abnormal return.

***Keywords:*** Sustainability report, abnormal return, corporate value, price to book value

## **PENGARUH *VOLUNTARY DISCLOSURE* YANG DIMODERASI OLEH *TIMELY DISCLOSURE* TERHADAP *COST OF DEBT***

**Elsa Imelda<sup>1</sup>, Henny Wirianata<sup>2</sup>, Adelia Suryani<sup>3</sup>**

<sup>1,2,3</sup>Universitas Tarumanagara

elsai@fe.untar.ac.id

### ***ABSTRACT***

The purpose of this research is to analyze the moderating effect of timely disclosure on the association between voluntary disclosure and cost of debt. This research is conducted by using 267 samples of manufacturing companies listed in Indonesia Stock Exchange in the period of 2015–2017 and processed using EViews 10. The result shows that voluntary disclosure has significant effect on cost of debt, while timely disclosure has no significant effect on cost of debt. This means that voluntary disclosure may decrease the company's risk measured by creditors. Timely disclosure could be used as a moderating variable on the association between voluntary disclosure and cost of debt. If company publish the annual report on time just before the maximum time set by Bapepam, the effect of voluntary disclosure to cost of debt is stronger.

***Keywords:*** Voluntary disclosure, timely disclosure, cost of debt

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**PENGARUH *RETURN ON ASSETS* (ROA), *RETURN ON EQUITY* (ROE),  
DAN *NET PROFIT MARGIN* (NPM) TERHADAP *RETURN SAHAM*  
PERUSAHAAN PERTAMBANGAN YANG *LISTING* DI BURSA EFEK  
INDONESIA (BEI) TAHUN 2013-2017**

**Rona Tumiur Mauli Carolin Simorangkir**

Universitas Mercu Buana Jakarta  
rona\_caroline@mercubuana.ac.id

***ABSTRACT***

This research aims to know the influence of Return On Asset (ROA), Return On Equity (ROE) and Net Profit Margin (NPM) to the stock return. The population used Mining Company on the BEI with the observation periods during 2013 until 2017 as many as 13 companies. The source of the secondary data has been obtained from Indonesia Stock Exchange. The data analysis technique has been carried out by using multiple linear regressions analysis, and the SPSS program 20. Based on the result of the analysis indicate that Return On Asset (ROA), Return On Equity (ROE) and Net Profit Margin (NPM) simultaneous significant effect on stock return of banking company. Based on the test results are partially, Return On Asset (ROA) has a negative and significant effect on stock returns, Return On Equity (ROE) and Net Profit Margin (NPM) have influence to the stock return of Mining company.

***Keywords:*** ROA, ROE, NPM, stock return



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**PENGARUH *GOOD CORPORATE GOVERNANCE*, KEPUTUSAN  
PENDANAAN DAN KINERJA KEUANGAN TERHADAP NILAI  
PERUSAHAAN (Studi Empiris Pada Perusahaan Manufaktur  
Sub Sektor Industri Makanan Dan Minuman Yang Terdaftar  
Di Bursa Efek Indonesia (BEI) Tahun 2014-2017)**

**Ahmad Gusti Subagja<sup>1</sup>, Litdia<sup>2</sup>**

<sup>1,2</sup>Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Jakarta  
<sup>1</sup>ahmadbagja.16@gmail.com, <sup>2</sup>litdia.koto@gmail.com

***ABSTRACT***

This study aims to examine and analyze the effect of good corporate governance, funding decisions and financial performance on firm value. Using purposive sampling technique, the subjects are six samples taken from food and beverage sub-sector manufacturing company listed on Indonesia Stock Exchange (IDX) in 2014-2017. Therefore, it allowed 24 observations of each. Analysis tools using SPSS 23 software. The result showed that (1) good corporate governance has no significant, (2) funding decisions have a positive and significant, (3) financial performance has a positive and significant effect on firm value, (4) simultaneously, there is positive and significant effect between the variables of good corporate governance, funding decisions and financial performance together on the firm value.

***Keywords:*** Good corporate governance, decision on funding, financial performance, corporate value

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## FAKTOR PENENTU STRUKTUR MODAL PADA PERUSAHAAN KELUARGA DAN NONKELUARGA DI INDONESIA

Claudia Prananda<sup>1</sup>, Ulysvashtien Utama<sup>2</sup>, Rinaningsih<sup>3</sup>, Vania Pradipta Gunawan<sup>4</sup>  
<sup>1,2,3,4</sup>Universitas Prasetya Mulya, Jakarta

<sup>1</sup>claudia.prananda@student.pmsbe.ac.id, <sup>2</sup>ulysvashtien.utama@student.pmsbe.ac.id,  
<sup>3</sup>rinaningsih@pms.ac.id, <sup>4</sup>vania.gunawan@pms.ac.id

### *ABSTRACT*

This research aims to examine and analyze the determinants of capital structure in family business and nonfamily business. This research uses sample of 370 companies listed on BEI from 2012 to 2016 using the purposive sampling method. This research uses determinants of capital structure, such as, growth opportunities, debt cost, age, cash flow, size, non-debt tax shield, and investment. Debt to asset ratio is used as the proxy of capital structure. Results show growth opportunities and debt cost have negative relationship with capital structure, however size has positive relationship with capital structure in all firms in Indonesia. Furthermore, family ownership strengthens the negative relationship of debt cost, age, and cash flow on capital structure, however size weakens the positive relationship with capital structure.

**Keywords:** Capital structure, family, debt, equity

## FAKTOR-FAKTOR YANG MEMPENGARUHI RENTANG WAKTU PUBLIKASI LAPORAN KEUANGAN

Yetty Murni<sup>1</sup>, Atika Rales<sup>2</sup>, Hotman Freddy<sup>3</sup>

<sup>1,2,3</sup>Fakultas Ekonomi dan Bisnis Universitas Pancasila

<sup>2</sup>atikarales4@gmail.com

### *ABSTRACT*

The purpose of this research is to determine the effect of profit / loss, total sales, solvency and reputation of the Public Accountant Office on the time period for the publication of financial statements listed on the Indonesia Stock Exchange (IDX) in 2014-2017. The data used are secondary data, namely financial statements for 2014-2017. The sampling technique with purposive sampling and the sample that was included were 28 companies so that there were a total sample of 112 data. The data analysis method used is logistic regression. The test results show that the profit / loss variable has a significant effect on the time span of the publication of financial statements. While the total sales, solvability and reputation of the Public Accountant Office have no significant effect on the time span of the publication of financial statements.

**Keywords:** Time span, profit or loss, total sales, solvency, KAP reputation

KIA6\_AKPM 101

## **PENGARUH KARAKTERISTIK PERUSAHAAN, *CORPORATE GOVERNANCE* DAN KUALITAS AUDIT TERHADAP MANAJEMEN LABA**

**Hendric<sup>1</sup>, Tjhai Fung Jin<sup>2</sup>**  
<sup>1,2</sup>Trisakti School of Management  
<sup>1</sup>Hendric.201550542@gmail.com

### ***ABSTRACT***

This research was started with the aim to find out several factors that can influence the practice of earnings management on manufacturing companies in Indonesia. These factors are the characteristics of the company represented by the size of the company, firm corporate strategy, firm leverage, company age, and firm loss as well as corporate governance represented by audit quality, audit committee size, board size, and board meeting. This study applies a modified Jones model to estimate the discretionary accruals. The sample of this study was 93 manufacturing companies listed on the Indonesia Stock Exchange from 2015 to 2017 with a total of 279 data. The relationship between company characteristics and corporate governance with earnings management was determined using multiple regression models. The results of this study indicate firm corporate strategy and firm leverage affect earnings management while firm size, audit quality, board size, board meeting, audit committee size, firm age, and firm loss do not show influence on earnings management.

***Keywords:*** Earnings management, corporate governance, firm characteristics, firm corporate strategy

KIA6\_AKPM 102

## FAKTOR-FAKTOR YANG MEMPENGARUHI NILAI PERUSAHAAN PADA PERUSAHAAN NONKEUANGAN DI BURSA EFEK INDONESIA

Marcella<sup>1</sup>, Mungniyati<sup>2</sup>

<sup>1,2</sup>Trisakti School of Management

<sup>1</sup>Marcella.201550259@gmail.com, <sup>2</sup>Mungniyati@gmail.com

### *ABSTRACT*

The purpose of this research is to obtain empirical evidence about the effect of independent variables on firm value. This study used performance ratio, leverage ratio, profit sustainability ratio, shareholder's equity ratio, profitability, dividend payout ratio, firm size, firm productivity and firm age as the independent variables. The population in this study was non-financial companies listed on the Indonesia Stock Exchange from 2015 to 2017. There were 118 non-financial companies selected to be used as the final sample and the hypothesis tested using multiple regression analysis. This study shows that the performance ratio, dividend payout ratio, firm productivity and firm age have an influence on firm value, while the leverage ratio, profit sustainability ratio, shareholder's equity ratio, profitability, and firm size do not affect the firm's value.

**Keywords:** Firm value, performance ratio, dividend payout ratio, firm productivity, firm age

## **PENGARUH *GOOD CORPORATE GOVERNANCE*, KARAKTERISTIK PERUSAHAAN, DAN RASIO KEUANGAN TERHADAP NILAI PERUSAHAAN**

**Lilies<sup>1</sup>, Yohanes<sup>2</sup>**

<sup>1,2</sup>Trisakti School of Management

<sup>2</sup>joe\_zhongsuan@yahoo.com.sg

### ***ABSTRACT***

The purpose of this research is to obtain empirical evidence about the effect of good corporate governance (managerial ownership, board of independent commissioner, audit committee), company's characteristics (firm size and return on equity), and financial ratios which in this research measured by using sales growth, leverage and activity ratio to firm value. Sample used in this research are all manufacturing companies listed in Indonesia Stock Exchange during the research period from 2014 until 2016. Sample selection method used is purposive sampling, in which 64 companies meet the criteria, resulting 192 data are taken as sample. Research data is analyzed by doing hypothesis test using multiple regression method to determine the model of research. The results of this research show that board of independent commissioners, firm size, return on equity, leverage, and activity affect firm's value, while managerial ownership, audit committee, and sales growth have no effect to firm's value.

***Keywords:*** Firm value, good corporate governance, company's characteristics, leverage, activity

KIA6\_AKPM 104

## PENGARUH TATA KELOLA PERUSAHAAN, KARAKTERISTIK PERUSAHAAN DAN FAKTOR LAINNYA TERHADAP MANAJEMEN LABA

Yoga Andriawan<sup>1</sup>, Novia Wijaya<sup>2</sup>

<sup>1,2</sup>Trisakti School of Management

<sup>2</sup>novia@stietrisakti.ac.id

### *ABSTRACT*

The purpose of this study is to obtain an empirical evidence about the factors which influence earnings management. Independent variables used in this research are board size, board independence, institutional ownership, firm performance, firm size, audit quality, firm growth and leverage. This research used companies listed in non-financing sector in Indonesian stock exchange over three years period 2015 until 2017. This research used purposive sampling method. The samples of this research consist of 313 companies with 407 data taken as sample. This research uses multiple regression analysis. The result of this research show that firm performance and leverage has influence on earnings management, whereas board size, board independence, institutional ownership, firm size, audit quality and growth do not have influence on earnings management.

**Keywords:** Earnings management, corporate governance, firm characteristic, firm performance, institutional ownership

KIA6\_AKPM 105

## **FAKTOR-FAKTOR YANG MEMPENGARUHI MANAJEMEN LABA PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI INDONESIA**

**Mahesa Dharmawan**  
Trisakti School of Management  
dharmawan\_mahesa@yahoo.com

### ***ABSTRACT***

The aim of this research presented in this paper is to examine the influence of firm size, profitability, financial leverage, audit quality, board size, institutional ownership, managerial ownership, and firm age on discretionary accruals, as a measure of earnings management, on manufacturing companies listed in Indonesia Stock Exchange. This research used 107 listed manufacturing companies listed in Indonesia Stock Exchange and the data were selected using purposive sampling method, during the research period 2015 until 2017. Data were analyzed using multiple regression method. Modified Jones model approach was employed in this research. The empirical findings indicated that profitability, financial leverage, and institutional ownership had significant influence on earnings management practices while firm size, audit quality, board size, managerial ownership, and firm age had no significant influence on earnings management practices.

**Keywords:** Earnings management, firm size, profitability, financial leverage



KIA6\_AKPM 106

## FAKTOR-FAKTOR YANG MEMPENGARUHI NILAI PERUSAHAAN PADA PERUSAHAAN NON KEUANGAN DI INDONESIA

Aulia Nur Hasanah<sup>1</sup>, Widyawati Lekok<sup>2</sup>

<sup>1,2</sup>Trisakti School of Management

<sup>1</sup>widyaron@yahoo.com

### *ABSTRACT*

The purpose of this study is to test (1) the influence of managerial ownership, financial leverage, profitability, firm size, investment opportunity, dividend policy, cash holdings, and number of independence board to the firm value; (2) the influence of managerial ownership, financial leverage, profitability, firm size, and investment opportunity to the firm value which is mediated by dividend policy. The population are non-financial companies listed in Indonesia Stock Exchange (IDX) from the period of 2014 to 2016. This study used 55 samples and samples selection procedure used purposive sampling. Data were analyzed using multiple regression method and path analysis. The result of this study shows that: (1) financial leverage, profitability, and dividend policy have influence toward firm value, while managerial ownership, firm size, investment opportunity, cash holdings and independence board have no influence toward firm value; (3) dividend policy mediate the correlation of managerial ownership and firm size to the firm value, while dividend policy does not mediate financial leverage, profitability, and investment opportunity to the firm value.

**Keywords:** Firm value, managerial ownership, financial leverage, investment opportunity, dividend policy

KIA6\_AKPM 107

## **FAKTOR-FAKTOR YANG MEMPENGARUHI NILAI PERUSAHAAN NON KEUANGAN YANG TERDAFTAR DI BURSA EFEK INDONESIA**

**Thelesia<sup>1</sup>, Muhammad Arief Effendi<sup>2</sup>**

<sup>1,2</sup>Trisakti School of Management

<sup>1</sup>Thelesia97yahoo.com

### ***ABSTRACT***

The purpose of this study is to examine the factors that influence firm value of non-financial companies that listed in Indonesia Stock Exchange. The independent variables that used are leverage, liquidity, profitability, size, investment policy, activity, dividend policy, and company growth. The population of this research are non-financial companies listed in Indonesia Stock Exchange during 2015-2017. Sample used in this research are 117 companies which had fulfilled the criteria. The hypothesis in this research is tested using multiple regression analysis method. The result of this study shows that leverage, profitability, and investment policy have influence on firm value, while liquidity, size, activity, dividend policy, and company growth have no influence on firm value.

**Keywords:** Firm value, leverage, liquidity, profitability, size

KIA6\_AKPM 108

## PENGARUH TATA KELOLA PERUSAHAAN TERHADAP MANAJEMEN LABA

Victoria Aprilia<sup>1</sup>, Nico Alexander<sup>2</sup>

<sup>1,2</sup>Trisakti School of Management, Jl. Kyai Tapa No.20 Jakarta

<sup>2</sup>nico@stietrisakti.ac.id

### *ABSTRACT*

The purpose of this research is to examine the effect of corporate governance to earnings management in non-financial companies listed in Indonesia Stock Exchange. Corporate governance in this research measured by managerial ownership, institutional ownership, audit quality, and independence board. Population of this research are all non-financial companies listed in Indonesia Stock Exchange during 2015 to 2017. Samples are obtained through purposive sample method and 86 companies were choose as sample on this research. This research is using multiple regression method to test the hypothesis. The result shows that corporate governance do not effect the earnings management practice.

**Keywords:** Earnings management, corporate governance, non-financial companies

## ANALISIS FAKTOR-FAKTOR YANG MEMENGARUHI NILAI PERUSAHAAN PADA PERUSAHAAN NON KEUANGAN

Vico<sup>1</sup>, Aries Jonathan<sup>2</sup>

<sup>1,2</sup>Trisakti School of Management

<sup>1</sup>vico.201550514@gmail.com

### *ABSTRACT*

This research was conducted to examine the effect of good corporate governance (managerial ownership, board of commissioner, independent commissioner and audit committee), CSR disclosure, dividend policy, and company's characteristics (profitability, firm size, leverage and liquidity) in affecting firm value in non-financial companies listed in Indonesia Stock Exchange. This research used 67 non-financial companies listed in Indonesia Stock Exchange since 2015 until 2017 and selected by purposive sampling method. Multiple linear regression is used to analyze the data in this study. The research results show that the independent commissioner, audit committee, dividend policy, profitability and firm size had influence towards firm value and for the managerial ownership, board of commissioner, CSR disclosure, leverage and liquidity had no influence towards firm value.

**Keywords:** Firm value, good corporate governance, CSR disclosure, dividend policy, company's characteristics

KIA6\_AKPM 111

## FAKTOR-FAKTOR YANG MEMPENGARUHI NILAI PERUSAHAAN NON KEUANGAN DI BURSA EFEK INDONESIA

Rachel Monica Teja Tantra<sup>1</sup>, Frestin Chrisnanti<sup>2</sup>

<sup>1,2</sup>Trisakti School of Management

<sup>2</sup>frestin\_13@yahoo.com

### *ABSTRACT*

The purpose of this research is to analyze factors influencing firm value on non-financial companies listed in Indonesia Stock Exchange. These factors are board of independent commissioner, institutional ownership, managerial ownership, quality auditor, capital structure, firm size, profitability. Population of this research is non-financial companies which are consistently listed in Indonesia Stock Exchange from 2015 to 2017. The sample of this research are selected by using purposive sampling method, and 330 datas are taken. Multiple regression and hypotheses testing are used as the data analysis method in this research. The result of this research shows that board of independent commissioner, capital structure and profitability have influence to firm value, whereas institutional ownership, managerial ownership, quality auditor, and firm size do not have influence to firm value.

**Keywords:** Firm value, independent commissioner, capital structure, profitability

KIA6\_AKPM 112

## MANAJEMEN LABA PADA PERUSAHAAN NON KEUANGAN DI INDONESIA

Johanna Iline<sup>1</sup>, Yulius Kurnia Susanto<sup>2</sup>

<sup>1,2</sup>Trisakti School of Management

<sup>2</sup>yulius@tsm.ac.id

### *ABSTRACT*

The purpose of this research is to get empirical evidence about the factors which will affect earnings management in non-financial company in Indonesia. These factors are managerial ownership, institutional ownership, board size, committee audit, leverage, firm size, and profitability. Discretionary accrual is used as the proxy of earnings management. The samples of this research used 96 non-financial companies which listed in Indonesia Stock Exchange during period 2014 to 2016, using purposive sampling method. This research used multiple regression as a method of analysis data. The result of this research shows that board size and profitability had an effect to earnings management, while managerial ownership, institutional ownership, committee audit, leverage, and firm size had no effect to earnings management.

**Keywords:** Earnings management, board size, profitability, non-financial company

## FAKTOR-FAKTOR YANG MEMENGARUHI MANAJEMEN LABA PADA PERUSAHAAN NON KEUANGAN DI INDONESIA

Haya Rahmawati<sup>1</sup>, Nicken Destriana<sup>2</sup>

<sup>1,2</sup>Trisakti School of Management

<sup>1</sup>hayarahma@gmail.com, <sup>2</sup>ndestriana@stietrisakti.ac.id

### *ABSTRACT*

The purpose of this study is to investigate the impact of managerial ownership, institutional ownership, board size, return on asset, firm size, leverage, operating cash flow, free cash flow, and firm age as independent variables to earnings management as dependent variable on non-financial companies in Indonesia. This study use discretionary accruals calculated with Modified Jones Model as proxy of earnings management. Samples are obtained through purposive sampling method, in which 65 non-financial companies listed in Indonesia Stock Exchange for the period 2014 to 2017 meet the criterias needed and resulting 195 data for this study. Multiple linear regression and hypothesis testing are used to analyze the data in this study. The study finding can be summarized as follows. First, managerial ownership, board size, and leverage statistically do not have effect on earnings management. Second, institutional ownership, return on asset, firm size, operating cash flow, free cash flow, and firm age statistically have effect on earnings management.

**Keywords:** Earnings management, managerial ownership, institutional ownership, firm age, operating cash flow, free cash flow

KIA6\_AKPM 114

## **PENGARUH *GOOD CORPORATE GOVERNANCE*, UKURAN PERUSAHAAN, DAN KINERJA KEUANGAN TERHADAP NILAI PERUSAHAAN**

**Sugeng Raksono<sup>1</sup>, Ricardo Suhendra Wirjawan<sup>2</sup>**

<sup>1,2</sup>Trisakti School of Management

<sup>2</sup>ricardosw@yahoo.com

### ***ABSTRACT***

The purpose of this research is to obtain empirical evidence about the effect of good corporate governance (managerial ownership, independent commissioner, audit committee, and board of commissioner), firm size, and financial performance which in this research measured by using financial ratio such as profitability, activity, solvability, and liquidity to firm value. Sample used in this research are all non-financial companies listed in Indonesia Stock Exchange during the research period from 2015 until 2017. Sample selection method used is purposive sampling, in which 94 companies meet the criteria, resulting 282 data are taken as sample. Research data is analysed by doing hypothesis test using multiple regression method to determine the model of research. The empirical evidence of this research indicated that audit committee, profitability, activity, and solvability affect firm value, while managerial ownership, independent commissioner, board of commissioner, firm size, and liquidity have no effect to firm value.

***Keywords:*** Firm value, good corporate governance, firm size, profitability, activity, solvability



KIA6\_AKPM 115

## FAKTOR-FAKTOR YANG MEMPENGARUHI NILAI PERUSAHAAN PADA PERUSAHAAN NONKEUANGAN DI INDONESIA

Luh Priyanka Padma Primaditha<sup>1</sup>, Harrie Supriatna Harahap<sup>2</sup>

<sup>1,2</sup>Trisakti School of Management

<sup>2</sup>harrie\_gantang@yahoo.com

### *ABSTRACT*

The objective of this study is to obtain empirical evidence about the influence of managerial ownership, independent board of commissioner, audit committee, firm size, profitability, sales growth, firm age, dividend policy, board size, and debt policy to value of corporate that listed in Indonesian Stock Exchange for the period from 2015-2017. The analysis purposive sampling method in the sample selection. There is 55 companies that selected to be final sample. The findings of this study shows that independence board of commissioner, profitability, sales growth, and debt policy affected corporate value. On the other hand, managerial ownership, audit committee, firm size, firm age, dividend policy, and board size did not affect corporate value.

**Keywords:** Managerial ownership, independent board of commissioner, audit committee, firm size, profitability, sales growth, firm age, dividend policy, board size, debt policy

***PENGARUH CORPORATE GOVERNANCE, FIRM SIZE,  
DEBT, FIRM PERFORMANCE, DAN LOSS TERHADAP  
EARNINGS MANAGEMENT***

**Messy Novira Susanti<sup>1</sup>, Deasy Ariyanti Rahayuningsih<sup>2</sup>**

<sup>1,2</sup>Trisakti School of Management

<sup>1</sup>Messynovira07@gmail.com

***ABSTRACT***

The purpose of this research was to test corporate governance (Internal Ownership, Ownership Concentration, Institutional Ownership, Board Size, Board Independent, Board Activity, Audit Quality), firm performance (Growth, Return on Asset), and other factors like firm size, debt to earnings management in non-financial sectors in Indonesia Stock Exchange. Sample of this research are companies listed in non-financial sectors in Indonesia Stock Exchange during 2013-2017. Sample selection method used was purposive sampling and there are 59 companies meet the criteria. Hypothesis were analyzed using multiple regression method. The result of this study shows that ownership concentration and growth have influence to earnings management, On the other hand, Internal ownership, Institutional ownership, board size, board independent, board activity, audit quality, firm size, debt, return on asset, and loss have no influence to earnings management.

***Keywords:*** Earnings management, corporate management, debt, firm performance, loss

KIA6\_AKPM 117

## PENGARUH CORPORATE GOVERNANCE DAN KARAKTERISTIK PERUSAHAAN TERHADAP NILAI PERUSAHAAN

Felicia<sup>1</sup>, Arwina Karmudiandri<sup>2</sup>

<sup>1,2</sup>Trisakti School of Management

<sup>2</sup>arwina@stietrisakti.ac.id

### *ABSTRACT*

The aim of this research is to acquire managerial ownership, institutional ownership, audit committee, board of commissioner, independent commissioner, firm size, profitability, and financial leverage in affecting firm value in non-financial companies listed in Indonesia Stock Exchange. In this study, the researcher used 94 listed non-financial companies in Indonesia Stock Exchange since 2015 until 2017 that have been selected by purposive sampling method. Multiple linear regressions method is used to analysis data. The result of this research indicates that independent commissioner, profitability, and financial leverage have affect to firm value. While managerial ownership, institutional ownership, audit committee, board of commissioner, and firm size did not significantly impact on firm value.

**Keywords:** Firm value, independent commissioner, profitability, financial leverage

KIA6\_AKPM 118

## PENGARUH ASIMETRI INFORMASI, TATA KELOLA PERUSAHAAN, DAN RASIO KEUANGAN TERHADAP MANAJEMEN LABA

Nurindah Kusuma Dewi<sup>1</sup>, Agustin Palupi<sup>2</sup>

<sup>1,2</sup>Trisakti School of Management

<sup>1</sup>nurindahkusumadewi@gmail.com

### *ABSTRACT*

The purpose of this study is to obtain empirical evidence about the effect of asymmetry information, firm size, leverage, profitability, corporate governance (audit committees size, the proportion of independent commissioners, institutional ownership, managerial ownership, the size of commissioner's board) on earnings management. Samples of this research is the non-financial companies listed on the Indonesia Stock Exchange from period 2015 to 2017, the number of 79 companies were selected using purposive sampling method. This research used multiple regression as a method of analysis data. Earnings Management is analysed in this research using the modified Jones Model. The result of this research shows that asymmetry information, firm size, leverage, audit committees size, proportion of independent commissioners, institutional ownership, and managerial ownership had no effect to earnings management, while profitability and the size of commissioner's board had an effect to earnings management.

**Keywords:** Earnings management, asymmetry information, firm size, corporate governance, financial ratios, modified jones model

KIA6\_AKPM 120

## FAKTOR-FAKTOR YANG MEMPENGARUHI PERATAAN LABA PADA PERUSAHAAN NON-KEUANGAN

Raisya Fathia Azhar<sup>1</sup>, Agustin Palupi<sup>2</sup>

<sup>1,2</sup>Trisakti School of Management

rfathia97@gmail.com

### *ABSTRACT*

The purpose of this study is to verify the influence of managerial ownership, financial risk, value of the company, company size, profitability, dividend payout ratio, net profit margin, and liquidity to income smoothing. Data used in this study is data from 50 companies that listed on the Indonesia Stock Exchange over the three years period 2015-201. The method used for sampling is the purposive sampling method. Analysis of testing data that used in this research is logistic regression. The result of the logistic regression analysis found that value of the company, dividend payout ratio, and net profit margin are significantly proven to increase the probability of income smoothing practices. While profitability are significantly proven to decrease the probability of income smoothing practices. Whereas managerial ownership, financial risk, company size, and liquidity are not significantly proven to increase or decrease the probability of income smoothing practices.

**Keywords:** Income smoothing, managerial ownership, financial risk, value of the company, company size, profitability, dividend payout ratio, net profit margin, liquidity, and logistic regression

## PENGARUH STRUKTUR KEPEMILIKAN DAN KARAKTERISTIK PERUSAHAAN TERHADAP NILAI PERUSAHAAN

Ivan Geovani Listiadi<sup>1</sup>, Titik Aryati<sup>2</sup>

<sup>1,2</sup>Trisakti School of Management

<sup>1</sup>ivangeovanilistiadi@yahoo.com

### *ABSTRACT*

The purpose of this research is to obtain empirical evidence regarding the effect of institutional ownership, managerial ownership, audit committee, company size, profitability, capital structure, investment decisions, company growth and total asset turnover on firm value (PBV) in registered nonfinancial companies on the IDX in 2015-2017. The number of research samples is 71 companies with 213 research data. This study uses regression analysis models. The results of this research are institutional ownership, managerial ownership, audit committee, company size, investment decisions, company growth and total asset turnover that do not affect the value of the company. But on the contrary, profitability and capital structure have an influence on the value of the company.

**Keywords:** Firm value, institutional ownership, managerial ownership, audit committee, company size, profitability, capital structure, investment decision, company growth, total asset turnover

KIA6\_AKPM 122

## PENGARUH STRUKTUR MODAL, KEBIJAKAN DIVIDEN, UKURAN PERUSAHAAN DAN LIKUIDITAS TERHADAP NILAI PERUSAHAAN

Fajaria Rahmawati<sup>1</sup>, Titik Aryati<sup>2</sup>

<sup>1,2</sup>Trisakti School of Management

<sup>1</sup>fajariarahmawati@gmail.com, <sup>2</sup>Titik.aryati@trisakti.ac.id

### *ABSTRACT*

The purpose of this study is to obtain empirical evidence about the factors which will affect firm value in non - financial companies. These factors are performance ratio, leverage, sales growth, shareholder's equity, profitability, dividend payout ratio, firm size, and liquidity. This research used Tobin's Q as proxy of firm value. Samples of this research is the non – financial companies listed on the Indonesia Stock Exchange from period 2015 to 2017, the number of 110 companies were selected using purposive sampling method. This research used multiple regression as a method of analysis data. The result of this research shows that performance ratio, sales growth, and liquidity had no effect to firm value, while leverage, shareholder's equity, profitability, dividend payout ratio, and firm size had an effect to firm value.

**Keywords:** Firm value, performance ratio, leverage, sales growth, shareholder's equity, profitability, dividend payout ratio, firm size, liquidity

KIA6\_AKPM 123

## PENGARUH TATA KELOLA PERUSAHAAN DAN KARAKTERISTIK PERUSAHAAN TERHADAP NILAI PERUSAHAAN

**Dian Marlina<sup>1</sup>, Titik Aryati<sup>2</sup>**

<sup>1,2</sup>Trisakti School of Management

<sup>1</sup>marlinadian670@yahoo.com, <sup>2</sup>titik.aryati@trisakti.ac.id

### ***ABSTRACT***

The purpose of this study is to examine and analyse the influence of good corporate governance and company's characteristics on the firm value. That factors include, Managerial Ownership, Independent Board of Commissioners, Audit Committee, Firm Size, Profitability, Liquidity, Capital Structure, and Earnings per Share. This study used companies listed in no finance sector on the Indonesia Stock Exchange during 2015-2017. There are 93 companies meet the criteria by using purposive sampling method. The data analysis of this study used multiple regression analysis. The result of this study shows that Independent Board of Commissioners, Firm Size, Profitability, and Capital Structure have influence on Firm Value. However, Managerial Ownership, Audit Committee, Liquidity, and Earnings per Share don't have any influence Firm Value.

**Keywords:** Managerial ownership, independent board of commissioners, audit committee, firm size, profitability, liquidity, capital structure, earnings per share



KIA6\_AKPM 124

## FAKTOR–FAKTOR YANG MEMENGARUHI MANAJEMEN LABA PADA PERUSAHAAN NONKEUANGAN DI INDONESIA

Agnes Dea Monica<sup>1</sup>, Friska Firnanti<sup>2</sup>

<sup>1,2</sup>Trisakti School of Management

<sup>2</sup>friska@stietrisakti.ac.id

### *ABSTRACT*

This research purports to examine whether factors such as company size, leverage, company strategy, operating cash flow, audit quality, board size, managerial ownership, audit committee size, company's age, and return on assets are able to influence earnings management. The population is companies listed in Indonesia Stock Exchange beginning in 2015 till 2017. The number of observations are 472 observations. This research uses multiple regression technique. The research found that five independent variables do influence earnings management. Those five variables are company size, leverage, operating cash flow, companies' age, and return on assets. While the other five independent variables do not have significant influence on earnings management.

**Keywords:** Earnings management, company size, leverage, operating cash flow, companies' age

KIA6\_AKPM 125

## FAKTOR-FAKTOR YANG MEMPENGARUHI NILAI PERUSAHAAN PADA PERUSAHAAN NON KEUANGAN

Melindawaty<sup>1</sup>, Sugiarto Prajitno<sup>2</sup>

<sup>1,2</sup>Trisakti School of Management

<sup>2</sup>sugiarto@stietrisakti.ac.id

### *ABSTRACT*

This research has the aim is to get empirical evidence the influence of board size, independent board of commissioners, institutional ownership, managerial ownership, audit committee, size, profitability (roe), financial performance, liquidity, and leverage to the firm value. This research use the population all listed non-financial companies in Indonesia Stock Exchange during 2015 to 2017. Sample is obtained through purposive sampling method, in which 138 listed non-financial companies meet the sampling criteria resulting 414 data available are taken as sample. The examination of the data uses multiple regression analysis. The result of this research showed that the board size and financial performance affected firm value, while the other variables such as independent board of commissioners, institutional ownership, managerial ownership, audit committee, size, profitability, liquidity, and leverage have no effect to firm value.

**Keywords:** Firm value, board size, managerial ownership, profitability, financial performance

KIA6\_AKPM 126

## FAKTOR-FAKTOR YANG MEMPENGARUHI NILAI PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BEI

Yohanna Rosa Angeline<sup>1</sup>, Rudi Setiadi Tjahjono<sup>2</sup>

<sup>1,2</sup>Trisakti School of Management

<sup>2</sup>rudistjahjono@gmail.com

### *ABSTRACT*

The aim of this study is to obtain empirical evidence about the effect of corporate governance (audit committee, size of the commissioner's board, proportion of independent commissioner's board), firm size, and financial ratio (leverage, liquidity, activity, profitability) to firm value. Sample used in this study are all manufacturing companies listed in Indonesia Stock Exchange consistently during the period from 2015 until 2017. Sample selection method used was purposive sampling, there were 69 companies met the criteria, resulting 207 data are taken as sample. Research data were analysed by doing hypothesis test using multiple regression method to determine the model of research. The results of this study show that proportion of independent commissioner's board, leverage, and profitability affect firm value. Audit committee, size of the commissioner's board, firm size, liquidity, and activity have no effect to value of the firm.

**Keywords:** Firm value, corporate governance, firm size, financial ratio

# ABSTRAK PAPER

## AKUNTANSI PERPAJAKAN (APJK)

**KEPATUHAN WAJIB PAJAK: SEJAUH APA MORALITAS, BUDAYA  
DAN KUALITAS PELAYANAN FISKUS DAPAT  
MEMPENGARUHINYA? (Survei pada Wajib Pajak yang Tercatat Pada  
KPP Pratama Wilayah Kerja Tangerang Selatan)**

**Calista Setiahad<sup>1</sup>, Agustine Dwianika<sup>2</sup>, David Pangaribuan<sup>3</sup>**

<sup>1,2,3</sup>Universitas Pembangunan Jaya, Bintaro, Tangerang Selatan

<sup>1</sup>calistaaa21@gmail.com

***ABSTRACT***

This research was conducted to find out and analyze the influence of morality, culture and service quality of tax authorities on taxpayer compliance at KPP Pratama in the working area of South Tangerang. The data collection technique used in this study was a questionnaire. The population used in this study are taxpayers registered KPP Pratama Serpong and Pondok Aren with a total sample of 100 people. The test methods used in this study include descriptive statistical tests, validity tests, reliability tests, classic assumption tests (normality), coefficient of determination test, t test and F test. The results showed that morality and culture influence taxpayer compliance in the positive direction, while quality Fiscal service does not affect taxpayer compliance. The results of the study also show that the morality, culture and service quality of tax authorities simultaneously influence taxpayer compliance in the positive direction.

***Keywords:*** Morality, culture, service quality of tax authorities, taxpayer compliance

## **PENGARUH SISTEM PERPAJAKAN, TARIF PAJAK, DISKRIMINASI DAN TEKNOLOGI PERPAJAKAN TERHADAP PERSEPSI WAJIB PAJAK MENGENAI PENGGELAPAN PAJAK**

**Kitto Dananto<sup>1</sup>, Indra Pahala<sup>2</sup>**

<sup>1,2</sup>Fakultas Ekonomi, Universitas Negeri Jakarta  
Gedung R, Kampus A UNJ, Jl. Rawamangun Muka, Jakarta Timur -13120  
<sup>1</sup>kittod69@yahoo.com, <sup>2</sup>pahala.indra@gmail.com

### ***ABSTRACT***

This study aims to get the right knowledge to obtain empirical data and facts that are appropriate, valid, valid, and reliable and reliable about the influence of the taxation system, tax rates, discrimination and taxation technology on the perception of taxpayers on tax evasion on mandatory tax at Central Jakarta Central KPP. The research method used is a survey method with a descriptive approach, the population used is taxpayers at Central Jakarta Central KPP. The sampling technique used is the convenience sampling technique using the Slovin formula as many as 100 taxpayers. The results of this study indicate that the Taxation and Tax Technology System negatively affects the perception of taxpayers regarding tax evasion. While Tax Rates and Discrimination have a positive effect on the perception of taxpayers regarding tax evasion.

**Keywords:** Taxpayers' perceptions of tax evasion, tax system, tax rates, discrimination, taxation technology

## **FAKTOR-FAKTOR DETERMINAN *TAX AVOIDANCE* (Studi Empiris Pada Perusahaan Manufaktur LQ45)**

**Reskino<sup>1</sup>, Kerja Rama Lumbangaol<sup>2</sup>**

<sup>1</sup>UIN Syarif Hidayatullah Jakarta,

Jl. Ir. H. Djuanda No.95, Ciputat, Tangerang Selatan, Banten 15412

<sup>2</sup>Universitas Mercu Buana,

Jl. Meruya Selatan No.1, RT.4/RW.1, Meruya Sel., Kembangan, Kota Jakarta Barat,  
Daerah Khusus Ibukota Jakarta 11650

<sup>1</sup>reskino@uinjkt.ac.id

### ***ABSTRACT***

Research aims to examine the Effect of Return on Asset, Leverage, Company Size on Tax Avoidance. The study population was 539 manufacturing companies that listed in Indonesia Stock Exchange which are members of LQ45 during 2012 – 2016. The sample used were selected by purposive sampling method. After eliminating data with several criteria, 75 companies are identified as samples during observation period 2012 – 2016. companies are identified as samples during observation period 2012-2014. Hypothesis testing is performed by using the Regression Analysis. The result of this study showed that Return on Assets could not explain the company's Tax Avoidance. Influential Leverage and Company Size for company Tax Avoidance. In the other hand, the higher Leverage and Company Size will lead to increased tax avoidance.

***Keywords:*** Return on asset, leverage, company size, tax avoidance

## **ANALISIS KESADARAN DAN KEPATUHAN MEMBAYAR PAJAK SERTA PENGETAHUAN PERPAJAKAN TERHADAP PERILAKU BISNIS *FRANCHISE***

**Gwenyulita Situmorang<sup>1</sup>, Krisnawati br Tarigan<sup>2</sup>**

<sup>1,2</sup>Fakultas Ekonomi dan Bisnis UKRIDA, Jakarta

<sup>1</sup>gwenyulita.2015ea104@civitas.ukrida.ac.id

### ***ABSTRACT***

This research aims to examine the effect of business franchise behavior, namely awareness of paying taxes, compliance with paying taxes and knowledge of taxation. Data collection techniques used in this study used primary data, through filling out questionnaires. The regression model used in this study is a multiple linear regression model with the help of SPSS 24. The research sample consisted of 103 franchise business actors in the DKI Jakarta area. The results of this study simultaneously indicate that business franchise behavior has a significant effect. Partially, it shows that: (1) awareness of paying taxes, also simultaneously shows that Franchise business behavior has a significant effect. Partially, it shows that: (2) tax paying compliance has a positive significant effect on franchise business behavior. And partially shows that: (3) Knowledge of taxation has a significant negative effect on franchise business behavior.

**Keywords:** Business franchise behavior, paying taxes, compliance with paying taxes and knowledge of taxation



## ***CEO OVERCONFIDENCE, UKURAN KANTOR AKUNTAN PUBLIK & PENGHINDARAN PAJAK***

Paulina Sutrisno<sup>1</sup>

<sup>1</sup>Trisakti School of Management, Jl. Kyai Tapa No. 20 Grogol Jakarta

<sup>1</sup>paulina@stietrisakti.ac.id

### ***ABSTRACT***

This study aims to examine whether the public accounting firm size mitigates the relationship between CEO overconfidence and tax avoidance. CEO overconfidence has the characteristics of a very high level of self-confidence so that it will influence the pattern of thought and the way they make strategic and operational decisions of the company. CEO overconfidence tends to be brave in taking risks, lots of investing activities, raising funds with debt, being reluctant to pay dividends, making earnings manipulation, having high targets and expectations including tax avoidance activities. It aims to show competency and achievement to the public by showing high corporate profits, doing good tax planning as well as raising investment funds. This study then analyzes whether the supervision of external parties, namely the public accounting firm will mitigate the relationship between CEO overconfidence and tax avoidance through an attitude of independence and competence for the function of examining the company's financial reporting. This study divides the public accounting firms size into Big 4 and non-Big KAP 4. This study uses a sample of non-financial companies in Indonesia in the period 2013-2017. The results of this study indicate that CEO overconfidence is positively related to tax avoidance activities, while the public accounting firms size is negatively related to tax avoidance activities. This study also found that the public accounting firms size actually strengthened the relationship between CEO overconfidence and tax avoidance activities.

***Keywords:*** CEO overconfidence, tax avoidance, public accounting firm size

## DETERMINAN KEPATUHAN WAJIB PAJAK

Sulhendri<sup>1</sup>

<sup>1</sup>Universitas Muhammadiyah Jakarta

<sup>1</sup>sulhendri@umj.ac.id

### *ABSTRACT*

The purpose of this study is to examine the effect of applying the self-assessment system and tax administration system on taxpayer compliance with spiritual values as a moderating variable. The population used is a corporate taxpayer registered with the Tax Service Office (KPP) Pratama Jakarta Kebayoran Baru Tiga. This research is quantitative and the data collection techniques used are questionnaires. The sample in this study is a corporate taxpayer registered at the Pratama Tax Office Jakarta Kebayoran Baru Tiga with a method of determining the sample by simple random sampling. The data processing method used by researchers is the Moderated Regression Analysis (MRA) with the help of SPSS version 22.0 software. The results of the study are said to be significant because the results are  $<0.05$  or ( $\alpha = 5\%$ ). Therefore researchers found that 1) the application of self assessment system has a positive and significant effect on taxpayer compliance, 2) the tax administration system has a positive but not significant effect on taxpayer compliance, 3) the value of spirituality as a potential moderating variable in the application of the self assessment system to taxpayer compliance, and 4) spiritual value as a potential moderating variable on tax sanctions on taxpayer compliance.

**Keywords:** Implementation of self assessment system, tax administration system, taxpayer compliance

KIA6\_APJK 08

## SIKLUS HIDUP PERUSAHAAN DAN PENGHINDARAN PAJAK

Pratana Puspa Mdiastuty<sup>1</sup>, Eddy Suranta<sup>2</sup>, Andini Tiara Dianty<sup>3</sup>

<sup>1,2,3</sup>Universitas Bengkulu

<sup>1</sup>ppmidiastuty@unib.ac.id

### *ABSTRACT*

The purpose of this research is to provide the empirical evidence of firm life cycle on corporate tax avoidance. Firm life cycle classified by cash flow pattern. corporate tax avoidance measured by effective tax rate (ETR) and cash effective tax rate (CETR). This research used financial report data of non-financing corporation listed in Bursa Efek Indonesia (BEI) over the 2012-2016. The result of statistics analysis shows that companies at introduction stage are tend to do tax avoidance activity when using ETR and CETR proxy. Companies at growth and mature stage are tend to do tax avoidance activity when using ETR proxy. And companies at decline stage are not tend to do tax avoidance activity, when using ETR and CETR proxy.

**Keywords:** Firm life cycle, tax avoidance

## MENGGALI POTENSI PAJAK DARI SALAH SATU PERUSAHAAN *E-COMMERCE*

Naomi Silvia<sup>1</sup>, Ni Putu Eka Widiastuti<sup>2</sup>, Fitri Yetti<sup>3</sup>

<sup>1,2,3</sup>Fakultas Ekonomi dan Bisnis, Universitas Pembangunan Nasional Veteran, Jakarta

<sup>1</sup>naomisilvia31@gmail.com

### *ABSTRACT*

This study explains how taxation is mainly income tax and value added tax that exist in e-commerce companies PT. XYZ. The purpose of this study is to find out how the taxation aspects that exist in the e-commerce company PT. XYZ by comparing the existing taxation aspects in conventional so that it creates the potential for existing taxes. This study uses a qualitative descriptive method with phenomenological approaches and interpretive paradigms. The object in this study is one of the foreign e-commerce companies, PT. XYZ. The results of this study indicate that with many e-commerce companies in Indonesia that have digital platforms in fact they have not been able to provide potential and full contribution to tax revenue. This happens because there are still many e-commerce companies that have not registered themselves as Corporate Taxpayers, as well as many e-commerce companies that have not fulfilled their tax obligations from their digital platforms. Thus, the role of the government, especially the Director General of Taxes, should conduct special supervision which aims to track the tax potential of the e-commerce sector.

**Keywords:** E-commerce, income tax, value-added tax, potential tax

## ***TAX AMNESTY AND THE PERCEPTION TOWARDS TAX COMPLIANCE IN INDONESIA; AN INSTITUTIONAL APPROACH***

**Marko S Hermawan<sup>1</sup>, Pamela Abigail<sup>2</sup>, Yanthi Hutagaol-Martowidjojo<sup>3</sup>, Valentina Tohang<sup>4</sup>**

<sup>1</sup>Management Department,

Binus Business School International Undergraduate Program, Jakarta, Indonesia

<sup>2,3,4</sup>Faculty of Economics and Communication, Binus University, Jakarta, Indonesia

<sup>1</sup>marko@binus.edu

### ***ABSTRACT***

Tax amnesty is one of the most interesting projects that Indonesia implemented in the year 2016 until 2017. Motivated by one of Joko Widodo's project as a president, which is to build better infrastructure in Indonesia, he uses tax amnesty as a way of receiving undeclared assets with the hope that Indonesia revenues will increase. In addition to that, the Automatic Exchange of Information (AEOI) program was being implemented around the world, which eventually has been used as a momentum to raise Indonesia's income. This study focuses on the perception of both tax consultants and taxpayers. Interviews are conducted to explore the points of interest as it was being developed. Using an institutional theory, analysis and discussion on their behavior towards tax amnesty are given based on the result of the research. This research uses interpretivism perspective to examine the meaning created by a human that differentiate human from physical phenomena. The data collection is taken from secondary data; that is considered as archival data and complemented with semi-structured interviews. The results of the research indicate that this program contributes a lot to Indonesia and both think that it was a program well-done. The pressure in which the institutional approach suggest is mostly generated from coercive isomorphism, as well as normative isomorphism. This paper aims to help all parties to understand the thinking process of different roles, such as taxpayers and tax experts.

***Keywords:*** Tax amnesty, tax compliance, AEOI, institutional theory

**PENGARUH PENERAPAN SISTEM *E-FILING*, PENGETAHUAN  
PERPAJAKAN DAN KESADARAN WAJIB PAJAK TERHADAP  
KEPATUHAN WAJIB PAJAK  
(Studi Pada Wajib Pajak Orang Pribadi Yang Melakukan Kegiatan Usaha  
Bebas di Bintaro Trade Center)**

**Ahmad Burhan Zulhazmi<sup>1</sup>, Febrian Kwarto<sup>2</sup>**

<sup>1,2</sup>Fakultas Ekonomi dan Bisnis, Universitas Mercu Buana

<sup>1</sup>burhanzahmad@gmail.com

***ABSTRACT***

This study aims to determine and analyze the influence of the application of e-filing systems, tax knowledge, and tax awareness to tax compliance. This study uses primary data obtained from questionnaire data distributed to respondents who are required to tax individuals who carry out free business activities at the Bintaro Trade Center (BTC). The sampling technique uses purposive sampling. The analysis technique uses multiple linear regression analysis. The results of this study indicate that simultaneously, the variable implementation of e-filing systems, knowledge of taxation and awareness of taxpayers on tax rates. Application of e-filing system and awareness of taxpayers to mandatory obligations, while knowledge of taxation does not involve taxpayer obligations.

***Keywords:*** E-filing, tax knowledge, tax awareness, tax compliance

## PENGARUH AKTIVITAS *THIN CAPITALIZATION* TERHADAP PENGHINDARAN PAJAK

<sup>1</sup>Siti Salwah,<sup>2</sup>Eva Herianti

<sup>1,2</sup>Universitas Muhammadiyah Jakarta

<sup>1</sup>ms.salwah@gmail.com

### *ABSTRACT*

The purpose of this study is to estimate the effect of thin capitalization activities on tax avoidance. The study sample used the consumer goods industry listed on the Indonesia Stock Exchange (IDX) for the period 2015-2017 through purposive sampling and obtained 24 companies, so that 72 observations were obtained. The results showed that thin capitalization had a negative and significant effect on tax avoidance using both the common effect, fixed effect and random effects methods. The implications of this study prove that after the regulation of the finance minister about the ratio of debt to capital affects the value of the debt to capital ratio (DER) to be lower, thereby reducing tax avoidance (book tax gap).

**Keywords:** Thin capitalization, tax avoidance

## MAKNA YANG TIMBUL DARI KESADARAN MEMBAYAR PAJAK RESTORAN

Alfian Suradiansyah<sup>1</sup>, Ni Putu Eka Widiastuti<sup>2</sup>, Alfida Aziz<sup>3</sup>

<sup>1,2,3</sup>Fakultas Ekonomi dan Bisnis Universitas Pembangunan Nasional Veteran Jakarta, Jakarta

<sup>1</sup>alfiansuradiansyah@gmail.com

### *ABSTRACT*

This research aims to gain an understanding of the meaning of restaurant tax on restaurant taxpayers in South Tangerang City. The method used in this research is a qualitative method with interpretive paradigm and phenomenology approach. The results of the research revealed that the informant had understood about their obligation to pay restaurant taxes to the local government. They understand that restaurant taxation is an obligation as citizens who set up a restaurant business in an area against the regional government which can be used as a source of regional revenue to finance the needs of local governments. The meaning of restaurant tax cannot be separated from their life background, character, culture and philosophy. Informants interpret restaurant taxes as a form of reciprocity to local governments, peace of business, contribute to the region and forming a sense of social responsibility.

**Keywords:** The meaning of restaurant tax, restaurant taxpayer perspective



## **PENGARUH PENGHINDARAN PAJAK TERHADAP BIAYA HUTANG DAN KEPEMILIKAN INSTITUSIONAL SEBAGAI PEMODERASI**

**Fahreza Utama<sup>1</sup>, Dwi Jaya Kirana<sup>2</sup>, Kornel Sitanggang<sup>3</sup>**

<sup>1,2,3</sup> Fakultas Ekonomi dan Bisnis Universitas Pembangunan Nasional Veteran Jakarta,  
Jalan RS. Fatmawati No.1 – Pondok Labu, Jakarta Selatan

<sup>1</sup>fahreza25.fu@gmail.com

### ***ABSTRACT***

The aim of this study is to test the influence of tax avoidance towards the cost of debt moderated by institutional ownership. In this research, tax avoidance measured by proxy of Book Tax Different (BTD) and Cash Effective Tax Rate (CETR). The population in this research is manufacturing firms that listed on Indonesia Stock Exchange (IDX) with 2015-2017 time periods. The amount of sample before outlier is 198 datas collected with purposive sampling method, then the amount of sample after outlier is 187 datas for first model and 186 datas for second model. Cross section data is used in this research. Multiple linear regression, determination coefficients, and partial test (t-test) is used with some help of programming data using SPSS (Statistical Product and Service Solution) 23th version to analyze in this research. The result of this study indicate tax avoidance has not significant influence towards the cost of debt, and institutional ownership can't moderate the relationship between tax avoidance and the cost of debt.

***Keywords:*** Tax avoidance, cost of debt, institutional ownership

## EFEKTIVITAS PENERIMAAN PAJAK DAERAH

Mia Febia Rizky<sup>1</sup>, Satria Yudhia Wijaya<sup>2</sup>, Toni Priyanto<sup>3</sup>

<sup>1,2,3</sup>Fakultas Ekonomi dan Bisnis UPN Veteran Jakarta, Pondok Labu, Jakarta Selatan

<sup>1</sup>miafebria.rizky@gmail.com

### *ABSTRACT*

This research is using quantitative study aimed to determine the level of effectiveness of regional tax revenues and to see whether there are influence of inflation, regional complexity, gross regional domestic product and the number of industries on local tax revenues. This study uses inflation data, population numbers, gross regional domestic products and the number of industries and cities in Central Java Province as a sample. The selection of districts and cities is done through cluster sampling. Testing the hypothesis in the study using Multiple Linear Regression Analysis with SPSS program and a significance level of 5% (0.05). The results of these test indicate that (1) The level of effectiveness of regional tax management in Central Java Province in 2013-2017 has an average value of 99.81% which means effective, (2) there is significant negative effect of inflation on local tax revenues, (3) there is no significant effect of population on local tax revenues, (4) there is positive significant effect of gross regional domestic product on local tax revenues, and (5) there is no significant influence on the number of industries to local tax revenues.

**Keywords:** Regional tax revenue, inflation, regional complexity, gross regional domestic product and number of industries

KIA6\_APJK 21

## ***ENVIRONMENTAL PERFORMANCE, INTELLECTUAL CAPITAL, PRAKTIK PENGHINDARAN PAJAK DAN NILAI PERUSAHAAN***

**Eka Septiani<sup>1</sup>, Holiawati<sup>2</sup>, Endang Ruhiyat<sup>3</sup>**

<sup>1,2,3</sup>Universitas Pamulang

<sup>2</sup>holiawati\_76@yahoo.co.id

### ***ABSTRACT***

This study aims to examine the effect of environmental performance, intellectual capital and tax avoidance practices on company values. This type of research is quantitative by using the population in this study is a manufacturing company that is listed on the Indonesia Stock Exchange in 2012-2016. The selection of data samples using a purposive sampling technique. The analytical method used is multiple linear regression analysis. The results of this study indicate that environmental performance has no effect on company values, intellectual capital has a positive and significant effect on corporate values and tax avoidance practices that have a negative and significant effect on firm value.

***Keywords:*** Environmental performance, intellectual capital, tax avoidance practices, corporate value

## KEPATUHAN WAJIB PAJAK KOPERASI DENGAN LINGKUNGAN WAJIB PAJAK SEBAGAI VARIABEL MODERASI PADA KPP PRATAMA YOGYAKARTA

**Raden Alem Janitra<sup>1</sup>**

<sup>1</sup>Program Pascasarjana Fakultas Ekonomi Universitas Islam Indonesia

<sup>1</sup>janitraalem@gmail.com

### *ABSTRACT*

Tax has a big role as a source of state revenue. Tax has a big role as a source of state revenue. Because taxes have an important role, then the tax sector revenue to be something that is reliable, when the natural resource sector revenue unreliable. Indonesia is one country that has problems related to the lack of awareness of taxpayers to pay taxes. The impact of a lack of public awareness in fulfilling obligations is not achieving the percentage of tax revenue in accordance with previously determined. This study aims to examine the effect of the application of the modernization of the tax administration system, knowledge of taxation and tax sanctions on taxpayer compliance and whether the taxpayer's environmental influence moderates the relationship between the modernization of the administrative system, knowledge of taxation and tax sanctions on taxpayer compliance.

**Keywords:** Tax compliance, modernization of the tax administration system, knowledge of taxation, tax sanctions, taxpayer's environmental

## **EFEK FASILITAS PERPAJAKAN SEBAGAI VARIABEL MODERASI PADA HUBUNGAN ANTARA INTENSITAS ASET TETAP, *LEVERAGE*, DAN PRAKTIK *GCG* TERHADAP TARIF PAJAK EFEKTIF**

**Siti Sadiatu Rosidah<sup>1</sup>, Agustine Dwianika<sup>2</sup>, Sila Ninin Wisnantiasri<sup>3</sup>**

<sup>1,2</sup>Universitas Pembangunan Jaya, Bintaro, Tangerang Selatan

<sup>1</sup>ocirosi123@yahoo.com

### ***ABSTRACT***

The purpose of this study is to prove empirically the effect of fixed asset intensity, leverage, and GCG practices on effective tax rates. This research is a quantitative study using secondary data obtained from the company's annual report. The research population is manufacturing companies listed on the Indonesia Stock Exchange in 2013-2017 with 137 companies. The sampling technique in this study used purposive sampling. Samples that met the criteria in this study were used by 14 companies. Data analysis techniques used were simple linear regression analysis and multiple linear regression using SPSS 20 for Windows. The results of this study indicate that the intensity of fixed assets, leverage, the size of the board of commissioners, the proportion of independent commissioners, and institutional ownership do not affect the effective tax rate. While tax facilities as moderating variables strengthen the influence of fixed asset intensity, leverage, and GCG practices on effective tax rates simultaneously.

***Keywords:*** Fixed asset intensity, leverage, board of commissioners size, board proportion independent commissioner, institutional share ownership, taxation facilities and effective tax rates

## FAKTOR-FAKTOR YANG MEMPENGARUHI KEPATUHAN WAJIB PAJAK ORANG PRIBADI DI JAKARTA TIMUR

Theresia Anissa<sup>1</sup>, Meiriska Febrianti<sup>2</sup>

<sup>1,2</sup>Trisakti School of Management, Jl. Kyai Tapa No.20 Jakarta

<sup>1</sup>aurelly\_mf@yahoo.com

### *ABSTRACT*

This study aims to find out several factors that can influence tax compliance of an individual taxpayer, such as tax consciousness, knowledge and understanding about tax regulations, sanction of tax, service quality of tax authorities, perception of the effectiveness of taxation system, and taxation socialization. This quantitative research uses primary data. This research's object is an individual taxpayer who conducts business activities in East Jakarta. This research was conducted in September and October 2018 with a total sample of 111 respondents. This study using convenience sampling method by distributing questionnaires to respondents in accordance with the criteria. This research uses multiple regression to analyse the data. The results of this research showed that tax consciousness, a perception of the effectiveness of the taxation system, and taxation socialization have an influence on tax compliance of an individual taxpayer while three other variables do not show influence on tax compliance of an individual taxpayer in East Jakarta.

**Keywords:** Tax compliance; tax consciousness; sanction of tax; perception; taxation socialization

# ABSTRAK PAPER

AKUNTANSI MANAJEMEN DAN KEPRIILAKUAN (AKMK)

KIA6\_AKMK 02

## **PENGARUH SIKAP, NORMA SUBYEKTIF DAN KOMITMEN ORGANISASI TERHADAP NIAT UNTUK MELAKUKAN WHISTLEBLOWING**

**Sindy Angrayni<sup>1</sup>, Resti Yulistia M<sup>2</sup>, Arie Frinola Minovia<sup>3</sup>, Dandes Rifa<sup>4</sup>**

<sup>1,2,3,4</sup>Universitas Bung Hatta, Padang

sindyangrayni96@gmail.com

### ***ABSTRACT***

Everyone can become a whistleblower, but they face an ethical dilemma, whether they have to disclose the fraud that they know or not. The purposes of this study were to examine the effect of attitude, subjective norms and organizational commitment on whistleblowing intention. Data were collected using questionnaires and analyzed using multiple linear regressions. The samples of this study were 85 respondents from BPK RI and BPKP West Sumatera. The results showed that subjective norms have positive effect on the intention of whistle-blowing action, while organizational commitment has no effect on whistleblowing intention. Surprisingly, this study found attitude has negative effect on the intention of whistle-blowing action. It means the better attitude, the lower the whistleblowing intention.

**Keywords:** Whistleblowing intention, attitude, subjective norm, organizational commitment



KIA6\_AKMK 03

## PENGARUH KARAKTERISTIK TOP MANAJEMEN TIM (TMT) TERHADAP KINERJA PERUSAHAAN

Muhammad Yusuf<sup>1</sup>, Retno Dwi Saputri<sup>2</sup>, Dede Marlina<sup>3</sup>

<sup>1,2,3</sup>Universitas Negeri Jakarta, Rawamangun Muka, Jakarta

<sup>1</sup>muhammadyusufsemangat@gmail.com, <sup>2</sup>retnodwisaputri12@gmail.com,

<sup>3</sup>sabilahah@gmail.com

### *ABSTRACT*

By using data panel analysis, this study aims to determine the impact of Top Team Management Characteristics (TMT) on company performance. Observation of 45 companies on IDX LQ45. Characteristics of TMT (Board Size, Independent Board Composition and Gender) as independent variables, financial performance as the dependent variable. Based on the results of the research model chosen is random effect, the adjusted R square value has a result of 0.018 which can be interpreted as the variable size of the board, the composition of the board and gender affect financial performance by 1.8%. On the other hand, this study found a significant relationship between TMT characteristics and company financial performance. However, this study (partially) found that only board size had a significant influence while the composition of independent boards and gender had insignificant influence.

**Keywords:** TMT characteristics, board size, board composition, gender, financial performance

## **PRAKTIK *TRANSFER PRICING* DAN BERBAGAI ASPEK YANG MEMPENGARUHINYA**

**Lucia Ari Diyani<sup>1</sup>, Made Gita Anggraini<sup>2</sup>**

<sup>1,2</sup>Akademi Akuntansi Bina Insani, Jl. Rawa Panjang no.6 Bekasi

<sup>1</sup>luciadiyani@gmail.com, <sup>2</sup>madegitaa@gmail.com

### ***ABSTRACT***

This research aimed to determine the effect of audit quality, tax, and leverage on transfer pricing. As dependent variable, transfer pricing measured using related party transaction (RPT). Independent variables was audit quality that used auditor reputation as proxy, tax used effective tax rate (ETR) as proxy, and leverage used long term debt to equity (LTDER) ratio as proxy. This research used a population of all manufacturing companies listed on the Indonesian Stock Exchange (IDX) period 2012-2016. Purposive sampling used as sampling method and there were sixteen companies that passed the sample criteria. Binary logistic used as analysis method. The result of this research showed that audit quality and tax had no effect on transfer pricing, while leverage had positive effect on transfer pricing.

***Keywords:*** Audit quality, leverage, tax, transfer pricing

KIA6\_AKMK 05

## ***PENGARUH PRODUCT MARKET COMPETITION TERHADAP NORMAL RELATED PARTY TRANSACTION***

**Dina Martina<sup>1</sup>, Luisa Agata<sup>2</sup>, Athalia Ariati Hidayat<sup>3</sup>, Retno Yulianti<sup>4</sup>**

<sup>1,2,3,4</sup>Program Studi Akuntansi, Sekolah Bisnis dan Ekonomi, Universitas

Prasetya Mulya; BSD City Kavling Edutown I, Tangerang, Banten

<sup>1</sup>k.dina.martina@gmail.com; <sup>4</sup>retno.yulianti@pmbs.ac.id

### ***ABSTRACT***

The aims to this study is to analyze the effect of Product Market Competition (PMC) proxied by the concentration ratio (CR4) to the Normal Related Party Transaction (NRPT) represented with RPT assets and liabilities (RPTAL) and RPT sales and expenses (RPTSE). The method used in this study is multiple linear regressions. The results show that there is a significant influence between the Product Market Competition (PMC) and the Normal Related Party Transaction (NRPT), especially for sales and expenses of companies listed on the Indonesia Stock Exchange for the period 2012-2016, while the study does not find the effect of Product Market Competition (PMC) to Normal Related Normal Party Transaction (NRPT) in connection with company's assets and liabilities. The limitation in this study are the company that becomes the object of research only comes from several segments contained in Euromonitor, Product Market Competition (PMC) measured using CR4 calculations but the measurement cannot reflect the actual competitive conditions, this study only used published financial report data and can be accessed, as well as data regarding related party transactions for sales and purchases does not reflect the whole. This study implication for management is that this study can be used as input material and be taken into consideration regarding actions that can be taken by the company to produce improvements related to product competition and maximize the Normal Related Party Transaction (NRPT) within the company, especially for RPTSE.

***Keywords:*** Concentration ratio (CR4), product market competition, related party transactions (RPT), normal RPT

KIA6\_AKMK 06

**PENGARUH NILAI PERUSAHAAN DAN *TUNNELING INCENTIVE*  
TERHADAP *TRANSFER PRICING*  
(Studi Empiris pada Perusahaan Otomotif yang Terdaftar di Bursa Efek  
Indonesia Tahun 2014-2017)**

**<sup>1</sup>Fauziah Hanum, <sup>2</sup>Septi Wulandari**

<sup>1,2</sup>Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Jakarta

<sup>1</sup>fauziah.hanumzie@gmail.com, <sup>2</sup>chair.ulandari@gmail.com

***ABSTRACT***

The purpose of this study is to estimate the effect of firm value and tunneling incentive on transfer pricing. The study sample used the automotive industry listed on the Indonesia Stock Exchange (IDX) for the period 2014-2017 through purposive sampling and obtained 12 companies, so that 48 observations were obtained. The results showed that (1) firm value had a positive and significant effect on transfer pricing, and (2) tunneling incentive not effect on transfer pricing. The implications of this study prove that manager use transfer pricing mechanism when higher profitability (ROA).

***Keywords:*** Nilai perusahaan, tunneling incentive, transfer pricing

## **ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI KEPUTUSAN TRANSFER PRICING PADA PERUSAHAAN DI INDONESIA**

**Dina Afriana<sup>1</sup>, Toni Priyanto<sup>2</sup>, Ayunita Ajengtiyas Saputri Mashuri<sup>3</sup>**

<sup>1,2,3</sup>Fakultas Ekonomi dan Bisnis Universitas Pembangunan Nasional Veteran Jakarta

<sup>1</sup>dinaafriana26@gmail.com

### **ABSTRACT**

This paper was aims to determine the effect of Tax, Firm Size, Tunneling Incentives on Transfer Pricing on non-financial companies listed in Indonesia Stock Exchange period 2013-2017. The sampling in this study of 12 non-financial companies listed in Indonesia Stock Exchange period 2013-2017 with purposive sampling method. The analysis technique used is multiple linear regression which is processed through the Statistical Product and Service (SPSS) Software with a significance level of 5%. The limitations of this study is there are many outliers that make data deviation far from the average, thereby reducing many research samples and transfer pricing measurements only come from related party receivable from sales and loan. The results in this study indicates that Tax has significant effect on transfer pricing, Firm size has no significant effect on transfer pricing, and Tunneling incentives has no significant effect on transfer pricing.

**Keywords:** Tax; firm size; tunneling incentives; transfer pricing

KIA6\_AKMK 09

**PENGARUH KOMITMEN ORGANISASI DAN KEADILAN  
PROSEDURAL TERHADAP PENGANGGARAN PARTISIPATIF DAN  
IMPLIKASINYA TERHADAP KINERJA MANAJERIAL  
(Studi Empiris pada Satuan Kerja Perangkat Daerah Pemerintah Provinsi  
DKI Jakarta)**

**Widad Umaimah<sup>1</sup>, Yunika Murdayanti<sup>2</sup>, Susi Indriani<sup>3</sup>**

<sup>1,2,3</sup> Fakultas Ekonomi, Universitas Negeri Jakarta

<sup>1</sup>widadumaimah23@gmail.com

***ABSTRACT***

This research aims to examine: (1) the effect of organization commitment on participative budgeting, (2) the effect of procedural fairness on participative budgeting, (3) the effect of organization commitment on managerial performance, (4) the effect of procedural fairness on managerial performance, and (5) the effect of participative budgeting on managerial performance. The population of this research are structural agencies of SKPD in Jakarta, with 100 structural agencies of SKPD in Jakarta as the sample. This research uses primary data that collected by questionnaires submitted. Data is analyzed with path analysis using SmartPLS to test the direct effect and indirect effect between variables. Validity and reliability of questionnaires were tested before examining the hypothesis. Result of this research shows: (1) organization commitment doesn't have significant effect on participative budgeting, (2) procedural fairness have positive and significant effect on participative budgeting, (3) organization commitment doesn't have significant effect on managerial performance, (4) procedural fairness have positive and significant effect on managerial performance, and (5) participative budgeting have positive and significant effect on managerial performance.

**Keywords:** Organization commitment, procedural fairness, participative budgeting, managerial performance, jakarta capital city government

KIA6\_AKMK 11

## DETERMINASI SENJANGAN ANGGARAN

**Anggita Nurindah Sari<sup>1</sup>, Akhmad Saebani<sup>2</sup>**

<sup>1,2</sup>Universitas Pembangunan Nasional Veteran Jakarta  
Jl. RS. Fatmawati No. 1, Pondok Labu, Jakarta Selatan  
<sup>1</sup>anggita.nurindah72@gmail.com, <sup>2</sup>a.saebani@gmail.com

### *ABSTRACT*

This research is using quantitative study aimed to see whether there are influence of participatory budgeting and information asymmetry on the budgetary slack. This study was conducted on 20 SKPD in the Tangerang City Regional Government, with purposive sampling method. Data collected using by questionnaire. The number of respondents are 79 people that consisting of Head and members of sub financing and planning departments. The data analysis technique used is Multiple Linear Regression Analysis with SPSS (Statistical Product and Service Solutions) version 23 and MSI (Method of Succesive Interval) analysis tools with a significance level of 5% ( $\alpha = 0,05$ ). The result of these tests indicate that (1) there is a significance influence of participatory budgeting on the budgetary slack, and (2) there is a significance influence of information asymmetry on the budgetary slack.

**Keywords:** Participatory budgeting, information asymmetry, budgetary slack

# **ABSTRAK PAPER**

## **SISTEM INFORMASI, PENGAUDITAN DAN ETIKA PROFESI AKUNTAN (SPEP)**



## **PENGARUH *ACCOUNTING RESTATEMENTS* TERHADAP PERGANTIAN AUDITOR: STUDI EMPIRIS DI INDONESIA**

**Wenderlin Koswara<sup>1</sup>, Antonius Herusetya<sup>2</sup>**

<sup>1,2</sup>Universitas Pelita Harapan

<sup>2</sup>antonius.herusetya@uph.edu

### ***ABSTRACT***

This study examines the association of restatement of financial statements with the tendency of voluntary auditor change in Indonesia. This study uses secondary data with a purposive sampling method from public companies listed on the Indonesia Stock Exchange engaged in the manufacturing industry with the observation period of 2013-2016. Based on the final of 300 firms-year observations, and using the logistic regression model, we found a positive relationship between restatements of financial statements with auditor change. Our findings provide an interpretation that auditors tend to avoid audit risk by not accepting the engagement in the following year for clients who restate their financial statements.

***Keywords:*** Restatement, auditor change, public accounting firm, earnings management

KIA6\_SPEP 04

**PENGARUH PENGETAHUAN AUDITOR, PENGALAMAN KERJA  
AUDITOR, DAN MOTIVASI AUDITOR  
TERHADAP KUALITAS AUDIT  
(Studi Pada Kantor Akuntan Publik di Tangerang dan Jakarta)**

**<sup>1</sup>Michelle Kristian**

<sup>1</sup>Universitas Tarumanagara, Jl. S. Parman No. 1, Jakarta

<sup>1</sup>michellek@fe.untar.ac.id

***ABSTRACT***

The objective of this research was to examine the influence of auditors' knowledge, auditors' work experience, and auditor's motivation on audit quality. The research was conducted using a survey method to provide the questionnaires to auditors in CPA firms. The data used in this research was primary data. The population of this research is the auditors that work at CPA firm. The sample of this research is auditors that work at CPA firm in Tangerang and Jakarta that have minimum one year of experience in auditing. There are 259 questionnaires distributed for this research, but only 286 questionnaires returned and 147 questionnaires are used in this research using multiple linear regressions. The results of this study were (1) Auditors' Knowledge has significant influence on audit quality, (2) Auditors' Work experience has significant influence on audit quality, (3) Auditor's motivation has significant influence on audit quality, (4) auditors' knowledge, auditors' work experience, and auditor's motivation simultaneously have significant influence on audit quality.

***Keywords:*** Audit quality, auditors' knowledge, auditors' work experience, auditor's motivation

KIA6\_SPEP 05

## **PENGARUH UKURAN PERUSAHAAN, OPINI AUDIT DAN KERJASAMA INTERNASIONAL KAP TERHADAP *AUDIT DELAY* PADA BANK YANG TERCATAT DI BURSA EFEK INDONESIA**

<sup>1</sup>Kasdanu Arif, <sup>2</sup>Endang Etty Merawati

<sup>1,2</sup>Universitas Pancasila

<sup>2</sup>endang.wda@gmail.com

### ***ABSTRACT***

The purpose of this study is to analyze the effect of firm size, audit opinion and international cooperation of the accounting firm to audit delay on the banking companies listed on the Indonesia Stock Exchange. This research used purposive sampling, from total 41 banks listed on the Indonesia Stock Exchange, only 28 banks on 2011-2014 meet the criteria. The research methodology study is multiple linear regression. The result of the study shows that partially firm size and international cooperation of the accounting firm has significant influence on audit delay. While for audit opinion has no significant effect on audit delay.

***Keywords:*** Company size, audit opinion, international cooperation of the accounting firm, audit delay

KIA6\_SPEP 06

**KAJIAN EMPIRIS TENTANG AUDITOR SWITCHING  
(STUDI EMPIRIS PADA PERUSAHAAN MANUFAKTUR YANG  
TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2015-2017)**

**Resita Sekar Palupi<sup>1</sup>, Nora Hilmia Primasari<sup>2</sup>**

<sup>1,2</sup>Fakultas Ekonomi dan Bisnis Universitas Budi Luhur Jakarta  
JL. Ciledug Raya, Petukangan Utara, Kebayoran Lama, Jakarta 12260  
<sup>2</sup>norahilmia@gmail.com

***ABSTRACT***

This research is conducted to analyze the influence of audit opinion, financial distress, firm size, size of public accountant firm, and growth of company of auditor switching. The population in this research is used secondary data from the financial statement of companies sector manufacture listed in the Indonesia Stock Exchange in 2015-2017 as many as 149 companies. This research used purposive sampling method and obtained 92 companies sample. The data analysis used logistic regression analysis with program SPSS version 19. The result of this research show that audit opinion and size of public accountant firm have negative effect on auditor switching. While financial distress, firm size, and growth of company have not effect on auditor switching.

**Keywords:** Auditor switching, audit opinion, financial distress, firm size, size of public accountant firm, growth of company

KIA6\_SPEP 07

## **PENGARUH INFORMASI DAN SOSIALISASI, TINGKAT PENDIDIKAN, SERTA PERSEPSI PELAKU UMKM TERHADAP PENERAPAN SAK ETAP PADA UMKM DI KABUPATEN SUKOHARJO**

**Lidyana Pangestuti Ningtyas<sup>1</sup>, Endang Masitoh<sup>2</sup>, Riana Rachmawati Dewi<sup>3</sup>**

Fakultas Ekonomi, Universitas Islam Batik Surakarta

Jl. KH. Agus Salim 10, Surakarta, Indonesia

<sup>1</sup>lidya.shyalala@gmail.com

### ***ABSTRACT***

The purpose of this research is to know the influence of information and socialization, educational level and perception of the perpetrator of the micro small and medium enterprises against the application of SAK ETAP in micro enterprises small and medium-sized People. The selection of the sample Slovin formula uses research and obtained samples of research as much as 65 samples of micro small and medium enterprises in Sukoharjo, Central Java. 1 test results explained that information and socialization do not affect the application of the SAK ETAP. The test results of 2 shows education level does not affect the application of the SAK ETAP. 3 test results showed the perception of the application of the effect on perpetrators SAK ETAP.

***Keywords:*** Information, socialization, education, SAK ETAP

KIA6\_SPEP 08

## **PENGARUH INDEPENDENSI AUDITOR, KUALITAS AUDIT, DAN MEKANISME *CORPORATE GOVERNANCE* TERHADAP INTEGRITAS LAPORAN KEUANGAN**

**Sarah Vinia Kusuma<sup>1</sup>, Sila Ninin Wisnantiasri<sup>2</sup>, Karsam Sunaryo<sup>3</sup>**

<sup>1,2,3</sup>Universitas Pembangunan Jaya, Jalan Cenderawasih Raya, Tangerang Selatan

<sup>1</sup>sarahhviniaa@gmail.com

### ***ABSTRACT***

This study aims to determine the effect of auditor independence, audit quality and corporate governance mechanisms on the integrity of financial statements in banking industry companies listed on the Indonesia Stock Exchange in 2013-2017. Data collection by downloading the annual report on the IDX website. The number of samples chosen using purposive sampling was taken by 8 companies with 40 units of data analysis. Hypothesis testing is done using simple and multiple linear regression methods. The results of the study indicate that some managerial ownership affect to the integrity of financial statements. While independent auditors, audit quality, independent commissioners, institutional ownership, and audit boards are not affect of the integrity of financial statements. Simultaneously, the auditor's independence, audit quality, independent commissioners, managerial ownership, institutional ownership, and the audit board affects the integrity of financial statements.

**Keywords:** Auditor independence, audit quality, corporate governance, integrity of financial statements

## **EVALUASI SISTEM PENGENDALIAN MUTU PADA KANTOR AKUNTAN PUBLIK BHARATA, ARIFIN, MUMAJAD, & SAYUTI**

**Siti Nur Halimah<sup>1</sup>, Erna Hernawati<sup>2</sup>, Dahlia Br. Pinem<sup>3</sup>**

<sup>1,2,3</sup>Fakultas Ekonomi dan Bisnis, Universitas Pembangunan Nasional Veteran Jakarta, Jakarta  
<sup>1</sup>nurbamadhij@gmail.com

### ***ABSTRACT***

The purpose of this study was to find out the application of quality control systems at the Bharata, Arifin, Mumajad & Sayuti Public Accounting Firm starting from how input, process, output, and outcome. The method used in this study is a qualitative method with an interpretive paradigm and phenomenology approach. Based on the discussions that have been conducted, the researcher found a finding that the element of monitoring was still considered lacking because there were inequalities between the quality control standards made by KAP Bharata, Arifin, Mumajad, & Sayuti with actual practice. KAP Bharata, Arifin, Mumajad, & Sayuti did not carry out peer review or cross-examination between partners. The purpose of the peer review is to determine and report whether the KAP studied has developed sufficient procedures and policies on the five elements of quality control, and follows those policies and procedures in practice. Peer review as a monitoring mechanism prepared by auditors can improve the quality of accounting and audit services. Related to other quality control system elements, KAP Bharata, Arifin, Mumajad, & Sayuti already have and determine each policy and procedure from the elements of KAP leadership responsibility for quality, applicable professional ethics provisions, acceptance and continuity of relationships with clients and engagement certain, human resources, and engagement implementation that are appropriate and compliant with the quality control standards established by the Indonesian Institute of Certified Public Accountants.

***Keywords:*** Quality control system; public accounting firm; auditor

KIA6\_SPEP 12

**PENGARUH UKURAN KANTOR AKUNTAN PUBLIK, KEBERADAAN ANAK PERUSAHAAN DAN DEWAN KOMISARIS INDEPENDEN TERHADAP *AUDIT FEES* PADA PERUSAHAAN MANUFAKTUR DI INDONESIA**

**Savira Arvianti Putri<sup>1</sup>, Toni Priyanto<sup>2</sup>**

<sup>1,2</sup>Universitas Pembangunan Nasional Veteran Jakarta

<sup>1</sup>s.arvianti@yahoo.com

***ABSTRACT***

This paper aims to determine the effect of audit firm size, subsidiaries and independent commissioner on *audit fees* on all manufacture companies listed in Indonesia Stock Exchange period 2015-2017. The sampling in this study of 93 manufacture companies listed in Indonesia Stock Exchange period 2015-2017 with purposive sampling method. The number of samples was obtained from 93 companies with total 279 sample. After eliminating the outlier data, which eventually resulted 175 observations that ready to be analyzed and tested. The paper builds on cross section data. This paper uses multiple linear regression with some help of programming data using SPSS (Statistical Product and Service Solution) 25th. The finding reveals that Audit Firm Size and subsidiaries have an influence on *Audit fees*. However, independent commissioner have no effect on *audit fees*.

***Keywords:*** Audit firm size; subsidiaries; independent commissioner; audit fees



KIA6\_SPEP 101

## FAKTOR-FAKTOR YANG MEMENGARUHI PERGANTIAN KAP SECARA SUKARELA PADA PERUSAHAAN NON KEUANGAN

Siefra Paskalia Ismail<sup>1</sup>, Aan Marlinah<sup>2</sup>

<sup>1,2</sup>Trisakti School of Management, Jl. Kyai Tapa No. 20 Jakarta

<sup>1</sup>siefrapaskalia@yahoo.com

### *ABSTRACT*

This study aims to obtain empirical evidence and analyze the factors that influence companies to voluntary auditor switching in non-financial companies listed on the Indonesia Stock Exchange. The independent variables tested in this study were audit opinion, change in management, size of the public accounting firm, company size, company growth, financial distress, institutional ownership, changes in return on assets, and audit delay. This study produced a sample of 122 non-financial companies listed on the Stock Exchange in the period 2014 to 2017. The method of sampling used purposive sampling and this study used logistic regression analysis for testing hypotheses. This study provides results that audit opinion, change in management, size of the public accounting firm, company size, company growth, financial distress, institutional ownership, changes in return on assets, and audit delays do not prove to have an effect voluntary auditor switching.

**Keywords:** Voluntary auditor switching, audit opinion, change in management, financial distress, institutional ownership, audit delay

# **ABSTRAK PAPER**

## **AKUNTANSI PENDIDIKAN AKUNTANSI (AKPA)**

**PERILAKU KECURANGAN AKADEMIK MAHASISWA AKUNTANSI:  
DIMENSI *FRAUD PENTAGON*  
(Studi Kasus pada Mahasiswa Prodi Akuntansi Universitas Kristen Krida  
Wacana)**

**Kennedy Fadersair<sup>1</sup>, Subagyo<sup>2</sup>**

<sup>1,2</sup>Fakultas Ekonomi dan Bisnis UKRIDA, Jakarta

<sup>1</sup>kennedy.2015ea060@civitas.ukrida.ac.id

***ABSTRACT***

This research examined factors that influence the behaviour of student's cheating by using the concept of fraud pentagon consisting of pressure, opportunity, rationalization, competence and arrogance. In collecting data using questionnaires with purposive sampling method. The regression model used in this study is the linear regression models with SPSS 24. Participants in this study were 122 accounting students in Faculty of Economics and Business Christian Krida Wacana University. The result of this research shows that simultaneously fraud pentagon have significant effect to student's academic fraud behavior. Partially, pressure and competence have positive significant effect to student's academic fraud behavior. Arrogance have negative significant effect to student's academic fraud behavior. Rationalization and opportunity did not influence.

***Keywords:*** Academic fraud, pressure, opportunity, rasionalization, competence, arrogance

**PENGARUH DUKUNGAN ORGANISASI, *ETHICAL LEADERSHIP*  
DAN *PARTICIPATIVE DECISION MAKING* TERHADAP  
PENGUKURAN KINERJA KOMPREHENSIF DOSEN**

**Ietje Nazaruddin<sup>1</sup>, Hafiez Sofyani<sup>2</sup>, Caesar Marga Putri<sup>3</sup>, Erni Suryandari  
Fatmaningrum<sup>4</sup>**

<sup>1,2,3,4</sup> Department of Accounting Universitas Muhammadiyah Yogyakarta, Indonesia

<sup>1</sup>ietje.nazaruddin@umy.ac.id

***ABSTRACT***

The phenomenon of the low performance of university lecturers in Indonesia led to the initiation of the universities to develop a comprehensive lecturer performance measurement system. Any factor that becomes the key success policy for developing the performance measurement system for lecturers is still an interesting research gap to study. Departing from that, this study aims to examine whether the lecturers' comprehensive performance measurement system is determined by ethical leadership, organizational support, and participative decision-making policies. Using 203 data from questionnaires to lecturers at Indonesian A-accredited private universities and having international classes, the researchers tested the hypothesis of this research using the Partial Least Square (PLS) approach. The results of this study indicate that there is a positive relationship between ethical leadership, organizational support, and participative decision-making to the lecturers' comprehensive performance measurement system. In this paper, the discussion is presented and additional analysis of participative decision-making as intervening is elaborated.

***Keywords:*** Ethical leadership, organizational support, participative decision-making, comprehensive performance measurement system for lecturers, universities

## THE CHANGING LANDSCAPE OF ACCOUNTING EDUCATION IN INDUSTRY 4.0: HOW SHOULD ACCOUNTING EDUCATORS RESPOND?

**Amelia Limijaya**

Accounting Department, Faculty of Economics, Parahyangan Catholic University, Bandung,  
Indonesia

amelia.limijaya@unpar.ac.id

### *ABSTRACT*

Industry 4.0 is the term coined by many to describe the world we are now living in, where technology has been developing to the extent beyond human expectations. It is fair to say that technology affects every aspect of human being, including the accounting profession. There are numerous ways that the profession can benefit from technology, however the profession needs to be cautious as well to the potential negative aspects of it, such as the likelihood of accountants being replaced by machines. Accounting educators, as one of relevant stakeholders, needs to be aware of this situation and respond accordingly. In the midst of the changing landscape of accounting education driven by technology, accounting educators should adapt, transform and embrace the changes, in order to better prepare their students for the ever-changing future jobs and stay relevant in this era. This paper proposes six areas to be considered by accounting educators: (1) to base the education approach with competencies and skills (2) to incorporate more IT-related content into accounting curriculum (3) to build on more generic and soft skills instead of accounting technical skills only (4) to invent more innovative teaching and learning environment and to utilise ICT more (5) to equip students with values, ethics and the ability to make judgments that made up human being (6) to consider the generation next aspect that will shape the future of accounting. To rise to the occasion, accounting educators must be willing to change their mindsets and be adaptive in this disruptive era.

**Keywords:** Accounting education; accounting educators; industry 4.0; technology

# **ABSTRAK PAPER**

## **CORPORATE GOVERNANCE DAN FRAUD & FORENSIC ACCOUNTING (CGFA)**

## DETEKSI KECURANGAN PELAPORAN KEUANGAN DENGAN MENGUNAKAN *FRAUD PENTAGON THEORY*: STUDI PADA PERUSAHAAN PUBLIK NON PERBANKAN DAN KEUANGAN

**Nova Novita**

STIE Indonesia Banking School, Jakarta Selatan

<sup>1</sup> ova.novita@ibs.ac.id

### **ABSTRACT**

The global fraud study released by ACFE in 2016 shows that the losses incurred by Financial Statement fraud is the highest. The global data fraud study also shows that banking industry and financial services, government and manufacturing industries are the most abusive actors. More specifically, the most fraudulent department is the accounting department (16.6%), while the most fraudulent individuals are individuals working in accounting, operations, sales, top management, customer service, purchasing and finance departments. Fraud researchers agree that research on fraud is directed at prevention of fraud because the cost of fraud prevention is cheaper and more effective than the cost of fraud loss itself. Theories that attempt to explain the action of fraud continue to evolve, starting from the Fraud of Triangle Theory, the Fraud of Diamond Theory and the last fraud of the Pentagon Theory. Fraud research in Indonesia in general still focuses on testing the reliability of fraud theory in detecting fraud and using samples from certain types of industries only. In addition, proxy Capability on fraud Diamond Theory and Arrogance at Pentagon Theory fraud still require the development of measurement. This study aims to add and test some new proxy alternatives to measure "capability" ie age, experience and level of education, using organizational and managerial risk to measure "Arrogance". This research also re-examined all the proxies that have been tested using Indonesian setting, this is based on the difference between the capital market situation in Indonesia with America. The test results show that: only CATA and SALAR variables are Financial Stability proxies that are part of Pressure on Pentagon Theory fraud which affects fraud. Proxy Fraud Diamond (Age) and Pentagon fraud (Capability) in this study was not proven to explain the small chance of fraud occurrence.

**Keywords:** Fraud triangle theory, fraud diamond theory, fraud pentagon theory

KIA6\_CGFA 04

## PENGARUH MANAJEMEN LABA, *CORPORATE GOVERNANCE* DAN UKURAN PERUSAHAAN TERHADAP BIAYA MODAL EKUITAS

Dewi Puji Rahayu<sup>1</sup>, Andry Priharta<sup>2</sup>

<sup>1,2</sup>Fakultas Ekonomi dan Bisnis

Universitas Muhammadiyah Jakarta

<sup>1</sup>dewipujirahayu01@gmail.com, <sup>2</sup>andrypriharta@yahoo.co.id

### *ABSTRACT*

This study aims to estimate and analyze the influence of earnings management, corporate governance and firm size on the cost of equity capital. The data used were 24 manufacturing companies with the period 2012-2017 so that the observed data became 170 observations. Data were analysed by multiple linear regression. The results show that earnings management has a negative but not significant effect on the cost of equity capital, institutional ownership and firm size have a negative and significant influence on the cost of equity capital. This indicates that investors are less anticipating the existence of earnings management actions carried out by management, so the rate of return on investment is also getting lower. In addition, it can provide a signal that corporate companies with good governance and the size of the company can minimize the cost of equity capital.

**Keywords:** Earnings management, corporate governance, cost of equity capital



KIA6\_CGFA 05

## **PENGARUH *FRAUD TRIANGLE* SEBAGAI PREDIKTOR KECURANGAN PELAPORAN KEUANGAN**

**Mia Tri Puspitaningrum<sup>1\*</sup>, Eindye Taufiq<sup>2</sup>, Satria Yudhia Wijaya<sup>3</sup>**

<sup>1,2,3</sup>Fakultas Ekonomi dan Bisnis UPN Veteran Jakarta, Jl. RS Fatmawati, Pd. Labu, Cilandak,  
Kota Depok, Daerah Khusus Ibukota Jakarta 12450, Jakarta  
<sup>1</sup>miatripuspita@gmail.com

### ***ABSTRACT***

The purpose of this study is to examine Influence of external pressure, effective monitoring, and rationalitation to financial fraudulent reporting. The sample used in this study is real estate, property, and building construction companies listed on the Indonesia Stock Exchange (BEI) in the period 2016-2017. By using purposive sampling method, it is obtained as many as 57 real-estate, property, and building construction companies as the study sample. The method of analysis used in this study is logistic regression. In this research also include the overall fit model test, hosmer and lemeshow's test, goodness of fit test, and classification matrix. Results of this study indicate that the effective monitoring and rationalitation are not significant to financial fraudulent reporting, while external pressure is significant to financial fraudulent reporting.

***Keywords:*** External pressure, effective monitoring, rationalitation, financial fraudulent reporting

## KECURANGAN LAPORAN KEUANGAN DALAM PERSPEKTIF '*FRAUD DIAMOND THEORY*': STUDI EMPIRIS PADA PERUSAHAAN SUB SEKTOR TRANSPORTASI DI BURSA EFEK INDONESIA

M. Adam Prayoga<sup>1</sup>, Eka Sudarmaji<sup>2</sup>

<sup>1,2</sup>University of Pancasila

<sup>1</sup>madamprayoga@gmail.com, <sup>2</sup>esudarmaji@univpencasila.ac.id

### *ABSTRACT*

This study aims to obtain empirical evidence in detecting fraudulent financial statements from the perspective of 'fraud diamond theory'. The proxy variables used in this study are the influence of pressure, opportunity, rationalization, and ability. This study uses a sample of transportation sub-sector companies listed on the Indonesia Stock Exchange (IDX) with the 2015-2017 research period. This research is expected to contribute to the development of accounting science, especially in the field of forensic accounting regarding factors that can affect companies to conduct fraudulent financial statements by implementing indicators of diamond fraud. Hypothesis testing used multiple linear regression analysis with the help of application eviews software, to help process research data in the form of panel data. The results of this study indicate that pressure, opportunity, rationalization, and ability together were not significantly influence the tendency of fraudulent financial statements.

**Keywords:** Theory of diamond fraud, financial fraud, transportation, IDX report

KIA6\_CGFA 10

## **PERAN *GOOD CORPORATE GOVERNANCE* DAN KARAKTERISTIK MANAJER DALAM MANAJEMEN LABA**

**Septiviani Bhayangkari<sup>1</sup>, Lailah Fujianti<sup>2</sup>, Tri Astuti<sup>3</sup>**

<sup>1,2,3</sup>FEB Universitas Pancasila, Jalan Srengseng Sawah Jagakarsa Jakarta Selatan, DKI Jakarta

<sup>1</sup>lailahfujianti@gmail.com

### ***ABSTRACT***

This research with an objective to verify the correlations between good corporate governance, manager characteristics and company size to the profit. The good corporate governance which includes board of commissioners, audit committee and board of directors. Whereas manager characteristics that's being used is managerial educations. The number of samples that's in use are 14 industrial and chemical companies which shares are registered in Bursa Efek Indonesia in the period of 2015-2017. The research used Eviews program in the 9.0 versions. Based on the research results, shows that the board of commissioners variable is significantly effecting the profit managements. This proves that board commissioners are adequate to subdue the actions of profit managements. While audit committee, board of commissioners, managerial educations and company size to the profit doesn't show same significant effects to profit managements as board commissioners does.

***Keywords:*** Good corporate governance, characteristics manager, size, earning management

# **ABSTRAK PAPER**

## **AKUNTANSI PEMERINTAHAN DAN SEKTOR PUBLIK (APSP)**

**KIA6\_APSP 02**

**PENGARUH PENDAPATAN DAERAH TERHADAP  
PERTUMBUHAN EKONOMI PROPINSI DKI JAKARTA  
DENGAN BELANJA MODAL SEBAGAI VARIABEL MEDIASI**

**Iman Akhadi**

STIE Trisakti - Jakarta

iman.akh@gmail.com

***ABSTRACT***

The objective of this research is to analyze the effect of Capital Expenditures in mediating the relationship between Regional Original Revenue and Profit Sharing Funds for economic growth in DKI Jakarta Province which is measured based on the value of Gross Regional Domestic Product (GRDP) based on constant 2010 prices. Secondary data on variables comes from data on the realization of the DKI Jakarta Provincial Budget between 2013-2017. This research is a quantitative study using multiple regression analysis methods. The results of the study show that simultaneously, Local Original Income and Profit Sharing Funds have a significant effect on economic growth. Partially, only Regional Original Income has a positive effect on economic growth, whereas the Revenue Sharing Fund does not affect the economic growth of DKI Jakarta Province. The results of subsequent research indicate that Capital Expenditures do not mediate the relationship between Regional Original Revenue and Profit Sharing Funds to the economic growth of DKI Jakarta Province.

***Keywords:*** Regional original revenue, profit sharing funds, capital expenditure, economic growth

KIA6\_APSP 04

**ANALISIS PERTUMBUHAN PENDAPATAN DAERAH DAN  
PERTUMBUHAN BELANJA MODAL TERHADAP PERTUMBUHAN  
PRODUK DOMESTIK REGIONAL BRUTO  
(STUDI EMPIRIS PADA PEREKONOMIAN KABUPATEN/KOTA  
PROVINSI JAWA TIMUR PERIODE 2012-2015)**

**Karina Riyadi<sup>1</sup>, Soeratno<sup>2</sup>, Indah Masri<sup>3</sup>**

<sup>1,2,3</sup>FEB Universitas Pancasila, Jalan Srengseng Sawah Jagakarsa Jakarta Selatan, DKI Jakarta  
<sup>1</sup>karinariyadi13@gmail.com

***ABSTRACT***

The purpose of this study is to determine the effect of the regional revenue growth and capital expenditure growth to the regional gross domestic product growth. The data that used in this study were panel data which includes the data of regional generated revenue growth, balancing funds growth, another local revenue growth, and capital expenditure growth as the independent variable, and also regional gross domestic product growth as the dependent variable in some districts and cities in the Province of Jawa Timur, from 2012 to 2015. The analysis method used in this study is multiple regression analysis with Eviews-9. The result of this study showed that the regional generated revenue growth and other regional valid revenue growth were not significantly had an impact on regional gross domestic product growth. But the balancing funds growth had a positively significant impact on regional gross domestic product growth. Also the capital expenditure growth had a negatively significant impact on regional gross domestic product growth.

***Keywords:*** Regional gross domestic product growth, regional generated revenue growth, balancing funds growth, other valid regional revenue growth, capital expenditure growth

KIA6\_APSP 05

## **PENGARUH PENDAPATAN ASLI DAERAH, SILPA DAN BELANJA PEGAWAI TERHADAP BELANJA MODAL PADA PEMERINTAH DAERAH JAWA BARAT**

**Dian Islami<sup>1</sup>, Samin<sup>2</sup>**

<sup>1,2</sup>Program Studi Akuntansi Fakultas Ekonomi dan Bisnis  
Universitas Pembangunan Nasional Veteran Jakarta  
Jl. RS. Fatmawati, Pondok Labu, Jakarta  
<sup>1</sup>islamidian9@gmail.com

### ***ABSTRACT***

This research aims to know the influence of the original Revenue area, the rest of the budget Calculations and shopping More Employees towards capital expenditures. The object of the research used in this study is a Kabupaten/Kota in West Java province, namely 2015-2017 year. The technique of determination of the sample using the method of purposive sampling. The selection of the sample as much as 81 Counties/cities in West Java. Hypothesis testing used was Multiple Linear regression analysis with SPSS programme 24 and the level of significant influence 5% (0.05). The results of this test show that: the original Revenue area, the rest of the More Budget Calculations and influential Employee Spending significantly to capital spending on local Government of West Java province.

**Keywords:** Capital expenditures, income of the original area, the rest of the budget calculations, shopping more employees

## PENGUNGKAPAN LAPORAN KEUANGAN DI WEBSITE PEMERINTAH PROVINSI DI INDONESIA

Wahyudin Nor<sup>1</sup>, Muhammad Hudaya<sup>2</sup>, Rifqi Novriandana<sup>3</sup>

<sup>1,2,3</sup>Universitas Lambung Mangkurat

<sup>1</sup>wahyudinnor@ulm.ac.id, <sup>2</sup>hudaya@ulm.ac.id, <sup>3</sup>rifqinovriandana@ulm.ac.id

### *ABSTRACT*

The aim of this article is to examine the extent of the influence of audit opinion, audit findings, follow up of audit results, level of education, level of welfare and local leader's commitment on disclosure of financial statement on provincial government websites in Indonesia. The data of this research comprise 68 out of 34 provincial governments in Indonesia during 2014-2015, using census method. The analysis techniques used are logistic regression. The results of this study show that the follow up of audit results has positive significant influence on disclosure of financial statement on provincial government websites in Indonesia, while audit opinion, audit findings, level of education, level of welfare and local leader's commitment do not have significant influence on disclosure of financial statement on provincial government websites in Indonesia.

**Keywords:** Disclosure, financial statement, provincial governments' website, audit opinion, audit findings, follow up of audit results, level of education, level of welfare and local leader's commitment



# **ABSTRAK PAPER**

## **AKUNTANSI NIRLABA (AKNL)**

## **IMPLEMENTASI AKUNTABILITAS PELAPORAN KEUANGAN GKJ NEHEMIA JAKARTA**

**Gratia Wardani<sup>1</sup>, Dahlia Br. Pinem<sup>2</sup>, Dwi Jaya Kirana<sup>3</sup>**

Universitas Pembangunan Nasional Veteran Jakarta, Jl. R.S Fatmawati No. 1, Jakarta

<sup>1</sup> gratiawardani@gmail.com

### ***ABSTRACT***

As an example of a non-profit organization, the church needs a resource to carry out its operational activity. The basic difference lies in how a church obtains its resources, where the church gathers its resources from the congregation who do not expect anything in return. Therefore, as a form of responsibility and a good governance principle, the church has a responsibility to give accountability to the congregation, including its financial reporting. This study was conducted to describe how Javanese GKJ Nehemia, Jakarta applied accountability seen from its financial aspect. The methodology for this study is a qualitative methodology, with a phenomenological approach to seek the meaning of an object or phenomena based on an experience from the other people. The data collected using several methods: literature study, observation, and in-depth interview with key and supporting informant. The result from this study shows: (1) Financial report accountability from GKJ Nehemia presented through several stages: budget planning and approval process, implementation of church activities, financial reporting, (2) reporting standard used in GKJ Nehemia are not using PSAK No. 45, (3) Financial report conducted by GKJ Nehemia has been carried out accountable, (4) The congregation still can't feel the transparency from GKJ Nehemia.

***Keywords:*** Non-profit organization, church; accountability, financial reporting

## **ANALISIS SISTEM PENGENDALIAN INTERNAL PADA LEMBAGA AMIL ZAKAT AL AZHAR**

**Andrean Muhammad Anwar<sup>1</sup>, Krisno Septyan<sup>2</sup>**

<sup>1,2</sup>Fakultas Ekonomi dan Bisnis Universitas Pembangunan Nasional Veteran Jakarta, Jakarta  
<sup>1</sup> andre.muhan53@gmail.com

### ***ABSTRACT***

This study aims to analyze the implementation of the internal control system in the collection process until the distribution of zakat funds in this study was conducted at the Al Azhar Amil Zakat Institution, this research is a qualitative research using a phenomenological approach. Based on the results of this study revealed that the Amil Al Azhar Institution in 1) The control environment in the aspect of integrity and ethical values always emphasizes the standards determined by the center. 2) Risk withdrawal is carried out with each transaction known to the Branch Leader and inputted using the system then for internal changes such as the presence of new employees and the risk assessment. 3) Control activities are carried out by ensuring that the quality of transaction authorization is guaranteed by donors coming to the office for transactions to always fill in the proof of deposit. Good safeguards for assets and independent checks are carried out every few months. 4) Information and communication is carried out by always using the customer service and internal information systems. There is good communication between divisions. 5) Monitoring mechanism is carried out by monitoring internal and external parties

***Keywords:*** Internal control, zakat collection, zakat distribution

# ABSTRAK PAPER

## CSR DAN SUSTAINABILITY (CSRS)

## PENGARUH KINERJA LINGKUNGAN DAN KINERJA KEUANGAN TERADAP PENGUNGKAPAN INFORMASI LINGKUNGAN

Nur Chanifah<sup>1\*</sup>, Husnah Nur Laela Ermaya<sup>2</sup>, Ayunita Ajengtyas Saputri Mashuri<sup>3</sup>

<sup>1,2,3</sup>Fakultas Ekonomi dan Bisnis Universitas Pembangunan Nasional Veteran Jakarta,  
Jalan RS. Fatmawati No. 1, Pondok Labu, Jakarta Selatan

<sup>1</sup> nurchanifah298@gmail.com

### *ABSTRACT*

This research is using quantitative study aimed to see whether there are influence of environmental performance and financial performance on environmental disclosure. This study uses non-financial companies listed on the Indonesia Stock Exchange as a population. Sample selected by purposive sampling and collected 20 non-financial companies, with a research period of 2015-2017, but for the measurement of financial performance, the data taken was data for 2014-2016, because in this study, tested is the effect of financial performance in the previous year on disclosure of environmental information in the current year. Testing the hypothesis in this study uses Multiple Linear Regression Analysis with SPSS version 25 and a significance level of 5% (0.05). The results of this study indicate that: (1) environmental performance has a significant positive effect on environmental disclosure, (2) financial performance in the previous year has a significant negative effect on environmental disclosure in the current year. The variables of environmental performance and financial performance can explain the environmental disclosure variable of 26,4%.

**Keywords:** Environmental disclosure, environmental performance, financial performance

## **PENGARUH *CORPORATE SOCIAL RESPONSIBILITY* TERHADAP KINERJA KEUANGAN PERUSAHAAN**

**Nanik Lestari<sup>1</sup>, Novi Lelyta<sup>2</sup>**

<sup>1,2</sup>Jurusan Manajemen Bisnis, Politeknik Negeri Batam  
Jl. Ahmad Yani, Batam Centre, Batam, 29461, Indonesia  
<sup>1</sup>nanik@polibatam.ac.id, <sup>2</sup>novilelyta38@gmail.com

### ***ABSTRACT***

This research aims to obtain empirical evidence on the influence of Corporate Social Responsibility impact on Corporate Financial Performance. Data used are non-financial companies in Indonesia Stock Exchange (IDX) period 2010-2015 as many as 419 samples. Corporate Financial Performance dependent variable is measured by Return on Asset (ROA) and Return on Investment Capital (ROIC). The Independent variables of corporate Social Responsibility is adopted from the Global Reporting Initiative (GRI) G3.1 Guidelines with 6 indicators and 81 items. The control variables is Sales Growth. Data analysis technique used is panel data regression analysis. The results of this study are, the first Corporate Social Responsibility has positive on Corporate Financial Performance proxicated by ROA. The second, Corporate Social Responsibility has positive on Corporate Financial Performance proxicated by ROIC.

***Keywords:*** Corporate social responsibility, financial performance, ROIC, ROA

## **FAKTOR UTAMA PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY* PERUSAHAAN DI BURSA EFEK INDONESIA**

**Haryanti Hasanah<sup>1</sup>, Astrid Rudyanto<sup>2</sup>**

<sup>1,2</sup>Trisakti School of Management, Grogol, Jakarta

<sup>1</sup>hasanahharyanti@yahoo.com

### ***ABSTRACT***

The purpose of this research is to examine the factors affected corporate social responsibility disclosure (women on board, board size, public ownership, firm size, profitability, leverage, firm age and liquidity). The population are manufacturing firms listed in Indonesia Stock Exchange (IDX) from the period of 2014 to 2016. This research uses 99 samples selected by purposive sampling procedures, thus totaled 297 data. Hypothesis were tested using multiple regression method. The empirical evidence of this research indicate that board size, firm size and leverage have statistically influence toward corporate social responsibility disclosure. Women on board, public ownership, profitability, firm age and liquidity have no influence toward corporate social responsibility disclosure.

***Keywords:*** Corporate social responsibility disclosure, board size, firm size, leverage

KIA6\_CSRS 05

**PENGARUH PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY, LEVERAGE, DAN KEPEMILIKAN MANAJERIAL TERHADAP AGRESIVITAS PAJAK***

**Denny Wijaya<sup>1</sup>, Akhmad Saebani<sup>2</sup>**

<sup>1,2</sup>Universitas Pembangunan Nasional Veteran Jakarta, Jl. R.S. Fatmawati No. 1, Jakarta

<sup>1</sup>dennywijaya1296@gmail.com, <sup>2</sup>a.saebani@gmail.com

***ABSTRACT***

This research is using quantitative study aimed to see whether there are influences of Corporate Social Responsibility Disclosure, Leverage, and Managerial Ownership on Tax Aggressiveness. In this research, tax aggressiveness is measured using Cash Effective Tax Rates, corporate social responsibility disclosure is measured using Corporate Social Responsibility Index, leverage is measured using Debt to Total Assets, and Managerial Ownership is measured using dummy variable. This research uses consumer goods industry sector in manufacturing companies listed in Indonesia Stock Exchange for the 2015-2017 financial year. Number of observation of 81 samples obtained through non-probability sampling method is purposive sampling method. Testing the hypothesis in this study was used Multiple Linear Regression Analysis using SPSS 25 analysis tool with a significant level of 5% (0,05). The results of these tests indicate that (1) corporate social responsibility disclosure has a positive significant influence on tax aggressiveness, (2) leverage has no significant influence on tax aggressiveness, (3) managerial ownership has a negative influence on tax aggressiveness.

***Keywords:*** Tax aggressiveness, corporate social responsibility disclosure, leverage, managerial ownership



## **PENGARUH TIPE INDUSTRI, KINERJA LINGKUNGAN, DAN PROFITABILITAS TERHADAP *CARBON EMISSION DISCLOSURE***

**Erika Apriliana<sup>1</sup>, Husnah Nur Laela Ermaya<sup>2</sup>, Krisno Septyan<sup>3</sup>**

<sup>1,2,3</sup>Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Pembangunan Nasional Veteran Jakarta, Jl. RS Fatmawati, Pd. Labu, Cilandak, Kota Jakarta Selatan, Daerah Khusus Ibukota Jakarta 12450

<sup>1</sup>erikaapriliana@gmail.com

### ***ABSTRACT***

The purpose of this study was to examine the effect of Industrial Type, Environmental Performance, and Profitability on Carbon Emission Disclosure. The independent variable in this study is Industry Type which is measured using dummy variables, Environmental Performance is measured using PROPER and Profitability is measured using return on assets. Carbon Emission Disclosure as the dependent variable was measured using a checklist adopted from the research of Choi et al. The population of this study is non-financial companies registered in 2015-2017. By using purposive sampling method and obtained a total sample of 33 companies per year. The method of analysis of this study includes descriptive statistical analysis, classic assumption test, hypothesis testing and multiple linear regression. The results of this study indicate that Industry Type and Profitability have a significant effect on the level of carbon emissions disclosure. Meanwhile, Environmental Performance does not have a significant effect on the level of carbon emissions disclosure. Carbon Emission Disclosure variables can be explained by Industry Type, Environmental Performance and Profitability variables of 17.9%, while the remaining 82.1% are influenced by other variables not examined in this study.

**Keywords:** Carbon emission disclosure, voluntary disclosures, industrial type, environmental performance, profitability

**PENGARUH KINERJA LINGKUNGAN DAN  
KINERJA KEUANGAN PERUSAHAAN TERHADAP  
REAKSI INVESTOR PADA PERUSAHAAN YANG TERDAFTAR DI  
BURSA EFEK INDONESIA**

**Lia Damita Sari<sup>1</sup>, Ririn Breliastiti<sup>2</sup>**

<sup>1,2</sup>Universitas Bunda Mulia, Jl. Lodan Raya No. 2 Ancol, Jakarta

<sup>2</sup>rbreliastiti@bundamulia.ac.id

***ABSTRACT***

The purpose of this study was to examine the effect of environmental performance and corporate financial performance on investor reactions seen from abnormal return on companies listed on the Indonesia Stock Exchange (IDX) during the period 2012-2017. Sample selection is done by using a purposive sampling method, which is to select samples with certain criteria where based on the sample selection method, 204 annual reports were obtained from 34 companies in the 2012-2017 period. The analysis technique used in this study is multiple linear regression analysis. This study uses environmental performance and financial performance variables, environmental performance is measured through PROPER announcements, when information is disclosed it becomes one of the important considerations for investors about social and environment. The financial performance of the second variable as measured by Return on Equity which is information on the ability of the company to provide a return on profit on the capital invested. The results of this study indicate that environmental performance and the company's financial performance has a significant effect on investor reactions. This shows that investors react when announcements of information published by the company as investment decision making. A positive abnormal return indicates that this announcement is good news. To increase investor trust in the company, the company must be able to show good performance that will build a reputation both in the eyes of investors and other stakeholders.

***Keywords:*** Environmental performance, financial performance, investor reaction, proper, abnormal return

**PROFITABILITAS, UKURAN PERUSAHAAN, *LEVERAGE* DAN  
PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY*  
(Studi Empiris Pada Sektor Industri Dasar dan Kimia di BEI)**

**Afridah Silmi<sup>1</sup>, Sovi Ismawati Rahayu<sup>2</sup>**

<sup>1,2</sup>Fakultas Ekonomi dan Bisnis Universitas YARSI

<sup>1</sup> silmiafridah@gmail.com

***ABSTRACT***

This study aims to examine the effect of profitability, company size, and leverage on disclosure of Corporate Social Responsibility (CSR). Profitability in this study is measured using Return On Assets (ROA), the size of the company is measured using the natural value of the logarithm of total assets, and leverage is measured using Debt to Total Assets (DTA). This study uses a sample of basic industrial and chemical manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the period 2012-2017. The sampling technique in this study was purposive sampling and obtained a sample of 30 companies. This study uses secondary data, namely the company's financial statements obtained from the official website of the Indonesian Stock Exchange (IDX). The analytical method used is multiple linear regression. The results of the study indicate that the variable firm size and leverage have a significant effect on the disclosure of Corporate Social Responsibility (CSR). Profitability variables do not affect the disclosure of Corporate Social Responsibility (CSR).

***Keywords:*** Profitability, company size, leverage, the disclosure of corporate social responsibility

***ENVIRONMENTAL PERFORMANCE VERSUS CORPORATE  
FINANCIAL PERFORMANCE: ENVIRONMENTAL MEDIA EXPOSURE  
DI INDONESIA***

**Yohanes Mardinata Rusli**

Universitas Bunda Mulia

Jl. Lodan Raya No.2, Ancol, Pademangan, Kota Jkt Utara, Daerah Khusus Ibukota Jakarta  
14430

yohan10bundamulia@gmail.com

***ABSTRACT***

The purpose of this study is to provide empirical evidence of the effect of differences in accounting earnings and fiscal profits (book tax differences), operating cash flows and accrual amounts on the persistence behavior of corporate earnings. This study uses data from manufacturing companies in the Indonesian stock exchange during the period 2015 to 2017. The sample selection was done by purposive sampling method and obtained a sample of 71 manufacturing companies in Indonesia that met the research criteria. Data is analyzed with multiple regression to see the effect of independent variables on earnings persistence. The results showed that differences in accounting profit and taxable income and the magnitude of accrual did not affect earnings persistence while operating cash flow had an effect on earnings persistence.

***Keywords:*** Book Tax Differences, Operating Cash Flows, Magnitude of Accrual

KIA6\_CSRS 12

## PENGARUH CSR TERHADAP *TAX AVOIDANCE* SERTA DAMPAKNYA PADA *FIRM VALUE*

Amri Amrulloh<sup>1</sup>, Yosef Rago Andalan Nusa Putra<sup>2</sup>, Amir Indrabudiman<sup>3</sup>, Sugeng  
Riyadi<sup>4</sup>, Wuri Septi Handayani<sup>5</sup>

<sup>1,2,3,4,5</sup>Fakultas Ekonomi dan Bisnis, Universitas Budi Luhur, Jakarta

<sup>3</sup>amir.indrabudiman@budiluhur.ac.id

### ***ABSTRACT***

This research aims to analyze and obtain empirical evidence about the effect of Corporate Social Responsibility on Tax Avoidance and its impact on Firm Value. The study used a sample of the Basic Industry and Chemistry sectors for the 2013-2017 period. Hypothesis testing uses the Partial Least Square method with Smart PLS 3.0 software. The results of the study show that CSR does not affect tax avoidance, and CSR does not affect the value of the company through tax avoidance. Nevertheless, CSR has a significant positive effect on firm value and tax avoidance has a significant negative effect on firm value.

***Keywords:*** Corporate social responsibility, tax avoidance, firm value

**KUALITAS ASSURANCE STATEMENT ATAS SUSTAINABILITY  
REPORTS  
Studi Empiris di Indonesia**

**Ni Putu Rusmitha Cintya Dewi<sup>1</sup>, Fransisca Ninik Yudianti<sup>2</sup>, Reni Retno Anggraini<sup>3</sup>**

<sup>1,2,3</sup>Magister Manajemen Universitas Sanata Dharma Yogyakarta

<sup>1</sup> rusmithacintyadewi@gmail.com

**ABSTRACT**

The aim of this research is to determine the quality of assurance statement on sustainability reports in Indonesia, then to find out the differences quality of assurance statements on sustainability reports between of Indonesia Sustainability Reporting Awards (ISRA) participant and non ISRA participant (non ISRA), and then to find out the differences quality of assurance statements on sustainability reports between companies that use assurors from Public Accounting Firm (PAF) and not from Public Accounting Firm (non PAF). Type of this research using quantitative descriptive approach. The target population in this research is companies that listed in Indonesia Stock Exchange (IDX) on 2016 and participant of ISRA on 2017. The target populations are 13 companies, consist of 10 companies that participated in ISRA and 3 companies non ISRA. Data analysis used descriptive content analysis and Mann-Withney U Test with SPSS 24 program. The result of this research found that quality of assurance statement on sustainability reports in Indonesia has average level at high quality with the highest percentage of adherence to AA1000AS standard of 92,9%, then there is no difference quality of assurance statement in company that participated in ISRA and non ISRA, and then there is no difference quality of assurance statement in companies that use assurance services from Public Accounting Firm (PAF) and non PAF.

**Keywords:** Quality, standard, assurance statement, sustainability report

## FAKTOR-FAKTOR YANG MEMENGARUHI PENGUNGKAPAN TANGGUNG JAWAB SOSIAL PERUSAHAAN PADA PERUSAHAAN MANUFAKTUR

**Herlin Oktaviani<sup>1</sup>, Dewi Kurnia Indrastuti<sup>2</sup>**

<sup>1,2</sup> Trisakti School of Management, Jl. Kyai Tapa no.20 Jakarta

<sup>1</sup>herlinlonn@gmail.com

### *ABSTRACT*

The purpose of this study is to obtain empirical evidence about the factors which affect corporate social responsibility on manufacturing company. Independent variables used in this research are firm size, independent board composition, profitability, board's size, board's meetings, women on board, financial leverage, institutional ownership, and audit committee. The population used in this study are manufacturing company which listed in Indonesia Stock Exchange during 2015-2017. There are 69 companies meet the criterias by using purposive sampling method. The result shows firm size, profitability, board's size, women on board, institutional ownership, and audit committee have influence toward corporate social responsibility. Whereas independent board composition, board's meetings and financial leverage have no influence toward corporate social responsibility.

**Keywords:** Corporate social responsibility, firm size, independent board composition, profitability, board's size

## FAKTOR-FAKTOR YANG MEMPENGARUHI PENGUNGKAPAN TANGGUNG JAWAB SOSIAL PERUSAHAAN

Yohana Lystia Herdiana<sup>1</sup>, Apit Susanti<sup>2</sup>

<sup>1,2</sup> Trisakti School of Management, Jl. Kyai Tapa no.20 Jakarta

<sup>1</sup>yohanalystia@gmail.com

### *ABSTRACT*

The purpose of this research is to obtain empirical evidence about the factors that influence Corporate Social Responsibility (CSR). The independent variables used in this research are independent board composition, institutional ownership, managerial ownership, firm age, profitability, firm size, leverage, and public shareholding. This research used manufacturing companies listed on the Indonesia Stock Exchange from 2015-2017. There are 55 companies that meet the criteria using purposive sampling method. The research model used was multiple regression analysis using IBM SPSS Version 21. The results of the research show that profitability and firm size has an influence on CSR. However, independent board composition, institutional ownership, managerial ownership, firm age, leverage, and public shareholding have no influence on CSR.

**Keywords:** Corporate social responsibility, independent board composition, ownership, firm age, profitability, firm size, leverage.



# ABSTRAK POSTER

**PENGARUH BIAYA KUALITAS TERHADAP PROFITABILITAS  
PERUSAHAAN  
(Studi Kasus Pada PT. GSC Periode 2015 – 2017)**

**Nelli Novyarni<sup>1</sup>, Ade Muhrozi<sup>2</sup>**

<sup>1,2</sup>Sekolah Tinggi Ilmu Ekonomi Indonesia, Jakarta

<sup>1</sup>sweetynovyarni@gmail.com, <sup>2</sup>ade.muhrozi@yahoo.com

***ABSTRACT***

This study aims to determine and analyze the effect of prevention costs, valuation costs, internal failure costs, and external failure costs on the profitability of the company at PT. Global Service Company (GSC) for the period of 2015 - 2017. This research uses a quantitative approach to causal research, which is measured using multiple linear regression based methods with SPSS 23.00. The data in this study are the quality cost reports of PT. GSC period 2015 - 2017. Testing hypotheses using partial and simultaneous tests. The results of the study prove that (1) Prevention costs have a positive and significant effect on the profitability of the company. This shows that the profitability of the company will increase if prevention costs increase. (2) The cost of valuation does not have a significant effect on the profitability of the company. This shows that the increase or decrease in valuation costs will not affect the profitability of the company, (3) The cost of internal failure does not significantly influence the profitability of the company. This shows that the increase or decrease in the cost of internal failure will not affect the profitability of the company, (4) The cost of external failure has a negative and significant effect on the profitability of the company. This shows that an increase in external failure costs will cause a decrease in the profitability of the company. Conversely, if there is a decrease in external failure costs, it will increase the company's profitability. (5) Prevention costs, valuation costs, internal failure costs, and external failure costs have a significant effect on company profitability. This shows that together with the greater the value of preventive costs, valuation costs, internal failure costs, and external failure costs in improving quality, the profitability of the company will also increase.

***Keywords:*** Prevention costs, valuation costs, internal failure costs, external failure costs, profitability

## **MENGUJI DAMPAK FAKTOR EXTERNAL TERHADAP RETURN SAHAM**

**Dian Maulita<sup>1</sup>, Eva Samania<sup>2</sup>**  
<sup>1,2</sup>Universitas Serang Raya  
<sup>1</sup>maulita.dian@gmail.com

### ***ABSTRACT***

The purpose of this study was to analyze the effect of Price Earnings ratio, Debt to Equity Ratio, Exchange Rate, Interest Rate and Inflation on Stock Returns in manufacturing companies food and beverage sub sectors listed on the Indonesia stock exchange for the 2012-2016 period. The method of selecting this research sample is based on purposive sampling method. 9 companies were obtained as samples of this study for 5 years. Hypothesis testing is done using multiple linear regression. The test result shows that partially PER, DER, exchange rate, interest rate and inflation have no significant effect on stock returns. Simultaneously PER, DER, Exchange Rate, Interest rate and Inflation together have no significant effect on stock returns.

***Keywords:*** Return stock, inflation, interest rate, exchange rate, ratio

**KIA6\_AKPM 05**

## **MODEL PENGELOLAAN PIUTANG PERUSAHAAN PADA PT IDEA BESAR KOMUNIKA JAKARTA PERIODE 2017**

**Tio Prasetio<sup>1</sup>, Martini<sup>2</sup>**

<sup>1,2</sup>Universitas Budi Luhur Jakarta

<sup>1</sup>tio.prasetio@budiluhur.ac.id, martini@budiluhur.ac.id

### ***ABSTRACT***

This study aims to improve the efficiency of accounts receivable for PT Idea Besar Komunika. Analysis for methods is economic analysis used in this study by collecting data through surveys and observations. The data analysis technique uses data receivables for the period of 2011 to 2017. The research data for the period of collection of accounts receivable in 2011 until 2017 shows the greater the age ratio of accounts receivable so the greater the possibility of uncollectible accounts receivable. This is due to the increase in net sales from 2011 to 2017 followed by a large increase in receivables. The results of this study indicate that the implementation of accounts receivable management in the company is still not effective, because the potential of customers to delay payments is still very likely to occur. So that policies and procedures need to be reviewed and the management of accounts receivable is carried out very tightly and according to the procedure.

***Keywords:*** Accounts receivable, management of accounts receivable

## KIA6\_AKPM 08

### KUALITAS PELAPORAN KEUANGAN DAN EFISIENSI INVESTASI

Nova Novita<sup>1</sup>, Rhesa Yasviandra Putra<sup>2</sup>, Putri Vienna Melinda<sup>3</sup>, Khairranny Astari<sup>4</sup>,  
Muhammad Alfarezi<sup>5</sup>

<sup>1,2,3,4,5</sup>STIE Indonesia Banking School, Jakarta Selatan

<sup>1</sup>ova.novita@ibs.ac.id

#### *ABSTRACT*

This study aims to examine the impact of the quality of financial statements on investment efficiency. This study used 28 sample companies between 2014 to 2017 in Indonesia Stock Exchange. Regression analysis of panel data was applied to analyze the data. The measurement of the quality of financial statements using 4 proxies are: accrual quality, accounting conservatism, earning smoothing and earning value relevant. The results of this study indicate the quality of financial statements measured by accrual quality process, accounting conservatism, the earning value relevance and earning smoothness have no effect to the investment efficiency. This result imply that the quality of financial information in banking sector is proven, so it is no longer influence the investment efficiency.

**Keywords:** Efficiency of investment, underinvestment, overinvestment, the quality of financial reporting, accrual quality, accounting conservatism, earning smoothing, earning value relevant

**KIA6\_AKPM 09**

**PENGARUH KEPUTUSAN INVESTASI, KEPUTUSAN PENDANAAN  
DAN KEBIJAKAN DIVIDEN TERHADAP NILAI PERUSAHAAN  
(Studi Empiris pada perusahaan Properti dan Real Estate yang terdaftar di  
Bursa Efek Indonesia Tahun 2012-2017)**

**Siti Asmanah<sup>1</sup>, Suryani Rini Utami<sup>2</sup>**

<sup>1,2</sup> Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Jakarta  
<sup>1</sup>sitiasmanaharjono@gmail.com, <sup>2</sup>suryaniriniu10@gmail.com

***ABSTRACT***

This study aims to examine the effect of investment decisions, funding decisions and dividend policies on firm value. The value of the company illustrates how good or bad management manages its wealth, it can be seen from the measurement of financial performance obtained. The research sample consisted of 8 property and real estate companies listed on the Indonesia Stock Exchange which were obtained through a purposive sampling technique, with an observation year of 6 years. Thus the number of observations amounts to 48 observations. Analysis tools used by SPSS. 22. The results of the study indicate that investment decisions, funding decisions and dividend policies jointly affect company values, while investment decisions and dividend policies partially do not affect company values but decisions partial funding affect company values. This research is in line with the research of Prasetyo (2013), Riana and Yusuf (2016) and Lestari (2013).

***Keywords:*** Investment decisions, funding decisions, dividend policy, company value

## KIA6\_AKPM 14

# MENYIBAK PENYEBAB KETERLAMBATAN PELAPORAN KEUANGAN PADA PROSES PELAPORAN KEUANGAN UNIVERSITAS PEMBANGUNAN NASIONAL VETERAN JAKARTA

Dewi Oktaviani<sup>1</sup>, Erna Hernawati<sup>2</sup>, Nunuk Triwahyuningtyas<sup>3</sup>

<sup>1,2,3</sup>Fakultas Ekonomi dan Bisnis, Universitas Pembangunan Nasional Veteran Jakarta,  
Jakarta

<sup>1</sup>dewiokta173@gmail.com

### *ABSTRACT*

This research is motivated by a problem where there is a delay in reporting the financial statements of UPN Veteran in Jakarta which have an impact on the delay of reports compiled by the Ministry of Research and Higher Education, thus influencing the delay in obtaining budget funds in the following period. In order to explore the understanding of actors from their experience directly involved in making financial reports and to uncover the process of preparing financial statements, ethnomethodology is used as an approach with an interpretive paradigm. The findings obtained indicate that the cause of the delay in reporting financial statements is an internal problem that exists at UPN Veteran Jakarta. The three main parties that are the source of the causes of delay are the absence of a financial report maker section, incompatible data between BMN and SAIBA and the need for training for employees to be more competent in preparing financial statements.

**Keywords:** Delays, financial statements, reporting process

## **PENGARUH *FINANCIAL DISTRESS*, *FINANCIAL PERFORMANCE* DAN *LIQUIDITY* TERHADAP *STOCK RETURN***

**Tony Sudirgo<sup>1</sup>, Nurainun Bangun<sup>2</sup>, Yuniarwati<sup>3</sup>**  
<sup>1,2,3</sup>Fakultas Ekonomi Universitas Tarumanagara, Jakarta  
<sup>1</sup>t\_sudirgo@yahoo.com

### ***ABSTRACT***

The purpose of this research is to discuss about the effect of financial distress, financial performance, and liquidity of stock returns in manufacturing sector companies listed in Indonesia Stock Exchange from 2015 to 2017. Purposive sampling method is used in this study which obtained a sample of 46 companies and the data used in this study is secondary data. This research also using multiple linear regression analysis and classic assumption test using Statistical Package for Social Sciences (SPSS) 23.00. The results of this study are financial distress variable has a positive and not significant effect of the stock return, financial performance variable has a positive and significant effect of the stock return, and liquidity variable has a negative and not significant effect on the stock return.

***Keywords:*** Stock return, return on assets, current ratio, financial distress



KIA6\_AKPM 31

**PENGARUH *DEBT TO ASSET RATIO* DAN *RETURN ON INVESTMENT* TERHADAP HARGA SAHAM  
(STUDI KASUS PADA INDUSTRI SEKTOR PERTAMBANGAN  
BATU BARA YANG TERDAFTAR DI BURSA EFEK INDONESIA  
DARI TAHUN 2012 – 2016)**

**Mochamad Kohar Mudzakar<sup>1</sup>, Acep Edison<sup>2</sup>, Eddy Winarso<sup>3</sup>**

<sup>1,2,3</sup> Universitas Widyatama Bandung

<sup>1</sup>kohar.mudzakar@widyatama.ac.id, <sup>2</sup>acep.edison@widyatama.ac.id,

<sup>3</sup>edi.winarso@gmail.com

***ABSTRACT***

This study aims to prove the effect of debt to asset ratio and return on investment on stock prices. The research method used is explain with the type of descriptive and verification investigation. The research population is coal mining companies listed on the Indonesia Stock Exchange for the period 2012-2016, totaling 23 companies. The purposive sampling technique amounted to 18 companies with 5 years observation, so the observation data was  $5 \times 18 = 90$  data. Data analysis used multiple linear regression analysis at a significance level of 5%. Data is processed with the program Eviews 8. The results of hypothesis testing indicate that the debt to asset ratio and return on investment partially and simultaneously affect stock prices.

***Keywords:*** Debt to asset ratio, return on investment, stock price

KIA6\_AKPM 33

***DETERMINANTS OF CAPITAL STRUCTURE STUDIES OF CONSUMER  
GOODS INDUSTRY IN INDONESIA***

**Raymond<sup>1</sup>, Antonius TP. Siahaan<sup>2</sup>, Yosman Bustaman<sup>3</sup>**

<sup>1,2,3</sup> Swiss German University

<sup>1</sup>raymond.02808@gmail.com, <sup>2</sup>antonius.siahaan@sgu.ac.id, <sup>3</sup>yosman.bustaman@sgu.ac.id

***ABSTRACT***

This research is conducted to provide evidence on the impact of profitability, liquidity, growth, cash flow volatility, institutional ownership, and firm size on a firm capital structure. The object researched is consumer goods firms in Indonesia that is listed in the Indonesian Stock Exchange. Based on the findings of the panel data analysis during the period 2014-2016, profitability exhibits statistically positive significant relationship with capital structure while liquidity, cash flow volatility, and institutional ownership exhibits a statistically negative significant relationship with capital structure, finally size and growth exhibits a negative but insignificant relationship with capital structure. The theories that are used in this research are the pecking order theory, agency cost, and trade-off theory and results of this research also support those theories.

***Keywords:*** Capital structure, profitability, liquidity, growth, cash flow volatility, institutional ownership, firm size

## DAMPAK MANAJEMEN LABA TERHADAP NILAI PERUSAHAAN YANG TERDAFTAR DALAM INDEKS LQ45

Fitriyatur Rohmah<sup>1</sup>, Sparta<sup>2</sup>

<sup>1</sup>Otoritas Jasa Keuangan, <sup>2</sup>STIE Indonesia Banking School

<sup>1</sup> fitri.baru@gmail.com, <sup>2</sup>sparta@ibs.ac.id

### *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

KIA6\_AKPM 110

## DETERMINAN NILAI PERUSAHAAN PADA PERUSAHAAN NON KEUANGAN DI BURSA EFEK INDONESIA

Tory Laulul Maknun<sup>1</sup>, Haryo Suparmun<sup>2</sup>

<sup>1,2</sup>Trisakti School of Management, Jakarta

<sup>2</sup>haryosuparmun@yahoo.com

### *ABSTRACT*

The research is to examine the effect of good corporate governance (managerial ownership, independent commissioners and audit committee), company's characteristics (size and profitability), company's management policy (usage of hedging derivative's instrument) and company's financial ratio (leverage and liquidity) toward firm value on non-financial company in Indonesia Stock Exchange. The samples used are non-financial company listed in Indonesia Stock Exchange from 2014 to 2017. By using purposive sampling method, total 93 companies are selected and to be examined. The data is analyzed by using linear multiple regression analysis method and statistics descriptive. The results show that independent commissioners, company's size, profitability, hedging derivative's instrument and leverage have impact on firm value. However, managerial ownership, audit committee and liquidity have no impact toward firm value. The good corporate governance, company's characteristics, management policy and financial ratio do influence the value of the firm.

**Keywords:** Firm value, good corporate governance, companies' characteristics, hedging, financial ratio

## FAKTOR-FAKTOR YANG MEMPENGARUHI NILAI PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA

Clarista<sup>1</sup>, Dewi Agustina<sup>2</sup>

<sup>1,2</sup>Trisakti School of Management, Jakarta

<sup>1</sup> ccmclarist@gmail.com

### *ABSTRACT*

The objective of this research is to test and analyze the variables that influence the firm value of manufacturing companies that listed in Indonesia Stock Exchange. Leverage, Liquidity, Profitability, Size of Firm, Investment Opportunity Set, Activity, Dividend Policy, Audit Committee, and Company Growth are the independent variables of this research. The sample of this research consists of 43 manufacturing companies listed in Indonesia Stock Exchange during 2014 to 2016 that has been selected using purposive sampling method. Multiple regression was used as statistical test method. The results of this research revealed that leverage, profitability, investment opportunity set, dividend policy and company growth influence firm's value and other independent variables (liquidity, size of firm, activity, and audit committee) do not have any influence toward firm's value.

**Keywords:** Firm value, leverage, profitability, investment opportunity set, dividend policy, company growth

## PENGARUH STRATEGI *TRANSFER PRICING* TERHADAP EFISIENSI PEMBAYARAN PAJAK

Endang Suci Maharrini<sup>1</sup>, Eva Herianti<sup>2</sup>

<sup>1,2</sup>Universitas Muhammadiyah Jakarta

<sup>1</sup> heriantieva@gmail.com

### *ABSTRACT*

The purpose of this study is to estimate the effect of transfer pricing strategy on efficient of tax expenses. The study sample used the constructions industry listed on the Indonesia Stock Exchange (IDX) for the period 2015-2017 through purposive sampling and obtained 15 companies, so that 45 observations were obtained. The results showed that transfer pricing strategy not effect on efficient of tax expenses. The implications of this study prove that manager can't use transfer pricing strategy inefficient of tax expenses on constructions industry.

**Keywords:** Transfer pricing, efficient of tax expenses

KIA6\_APJK 10

**PENGARUH KUALITAS AUDIT, PROFITABILITAS, DAN UKURAN  
PERUSAHAAN TERHADAP *TAX AVOIDANCE* (Studi Empiris  
Perusahaan Manufaktur Sektor Industri Barang Konsumsi Yang Terdaftar  
di Bursa Efek Indonesia Tahun 2013-2017)**

**Larasaty Putri Irdi<sup>1</sup>, Febrian Kwarto<sup>2</sup>**

<sup>1,2</sup>Universitas Mercu Buana, Meruya Selatan no 1 Kembangan, Jakarta Barat 11650

<sup>1</sup>larasatyputri96@gmail.com, <sup>2</sup>febrian\_kwarto@mercubuana.ac.id

***ABSTRACT***

This study aims to examine the effect of audit quality, profitability and size of the company on tax avoidance (empirical study of manufacturing companies in the consumer goods industry sector listed on the Indonesia Stock Exchange (IDX) in 2013-2017). The sample in this study was 44 out of 21 companies that met the criteria. The sampling technique used in the study was the purposive sampling method. The results of this study indicate that (1) Audit quality has a significant positive effect on tax avoidance, (2) Profitability has a negative effect not significant on tax avoidance, (3) Company size positive effect is not significant for tax avoidance.

***Keywords:*** Audit quality, profitability, company size, tax avoidance

## MENELUSURI TINGKAT KEPATUHAN WAJIB PAJAK UMKM DALAM MEMENUHI KEWAJIBAN PAJAK MELALUI *TAX AMNESTY*

Gabryella Kezia Sianturi<sup>1\*</sup>, Eindy Taufiq<sup>2</sup>, Danang Mintoyuwono<sup>3</sup>

<sup>1,2,3</sup>Universitas Pembangunan Nasional Veteran Jakarta

<sup>1</sup> gaby.kezia@gmail.com

### **ABSTRACT**

The purpose of this study was to determine the compliance of MSME business owners as MSME Taxpayers in Depok City. The method used in this study is a qualitative method with an interpretive paradigm and a case study approach. The sample of this study is MSME business owners in Depok City to examine why the UMKM tax amnesty program has not been maximized. The results of this study indicate that the lack of compliance is caused by several things. These things are still lack of compliance of taxpayers in registering their business, possibility of taxpayers who have reported their assets before the program is implemented, less widespread taxation socialization in Depok City, as well as Individuals who enter their MSME business into types of personal or non-tax. This is due to the lack of socialization to MSME business owners towards taxation because the socialization in the initial stages was socialization to assist the constraints of MSMEs in Depok City, but the socialization was still not optimal. The results of MSME owners who have carried out a tax amnesty are that the level of adherence to MSME owners in after tax amnesty is high, so that it can be said that there is a positive response from MSME owners to taxation.

**Keywords:** Obedience, taxes, MSMEs, tax amnesty, data collection, socialization, taxpayers



**EFEK MODERASI KOMITE AUDIT PADA PENGARUH *FIRM SIZE*,  
*SALES GROWTH*, DAN *ROA* TERHADAP PENGHINDARAN PAJAK  
(STUDI KASUS PADA PERUSAHAAN MANUFAKTUR YANG  
TERDAFTAR DI BURSA EFEK INDONESIA 2015-2017)**

**Jemima Christy<sup>1</sup>, Subagyo<sup>2</sup>**

<sup>1,2</sup>Fakultas Ekonomi dan Bisnis UKRIDA, Jakarta

<sup>1</sup>Jemima.2015ea069@civitas.ukrida.ac.id

***ABSTRACT***

This study aimed to examine the effect of firm size, sales growth, return of asset, the interaction between the audit committee and firm size, the interaction between the audit committee and sales growth as well as the interaction between the audit committee and return of asset on tax avoidance by moderation by the audit committee. The research data uses secondary data (financial statements) with a purposive sampling method. The regression model used in this study is a multiple linear regression model with E-views 9. Research Samples were 258 data of manufacturing companies listed on the Indonesia Stock Exchange in 2015-2017. The results of this study indicate that sales growth and return of assets has no significant effect on tax avoidance, and firm size has a significant effect on tax avoidance. The audit committee cannot moderate the relationship of return of assets and sales growth on tax avoidance, but can moderate the relationship between firm size and tax avoidance.

***Keywords:*** Firm size, sales growth, return of asset, audit committee, tax avoidance

KIA6\_APJK 14

## **ANALISIS FAKTOR KEPATUHAN WAJIB PAJAK ORANG PRIBADI DI KPP PRATAMA JAKARTA KEBON JERUK SATU DAN KPP PRATAMA JAKARTA KEMBANGAN**

**Dinda Aprilla Chris Sabdo<sup>1</sup>, Herlina Lusmeida<sup>2</sup>**

<sup>1,2</sup>Universitas Pelita Harapan

<sup>2</sup>herlina.lusmeida@uph.edu

### ***ABSTRACT***

The purpose of this study was to determine the effect of type of work, total income and education level on individual taxpayer compliance at KPP Pratama Jakarta Kebon Jeruk Satu and KPP Pratama Jakarta Kembangan. This study uses primary data using survey methods by distributing questionnaires to one hundred individual taxpayer respondents who are at KPP Pratama Jakarta Kebon Jeruk Satu and KPP Pratama Jakarta Kembangan. Independent variables in this study are type of work, total income, and level education, while the dependent variable of this study is individual taxpayer compliance. The results showed that the type of work variable and education level had an influence on individual taxpayer compliance, while total income had no effect on individual taxpayer compliance.

***Keywords:*** Type of work, total income, education level, tax compliance

**DAMPAK KINERJA KEUANGAN TERHADAP  
TAX AVOIDANCE (STUDI PERUSAHAAN MANUFAKTUR YANG  
TERDAFTAR DI BEI TAHUN 2012-2017)**

**Siti Hartinah**

Universitas Muhammadiyah Jakarta  
siti.hartinah21@gmail.com

**ABSTRACT**

This research studied the impact of financial statement indicator to tax avoidance. ROA, leverage, and company's size is to used for indicated the impact of financial performace and were used as an independent variable which were assumed have an impact to tax avoidance (dependent variable) proxied by Cash Effective Tax Rates (CETR). This research used purposive sampling criteria and double linear regression analysis test. The result was ROA, leverage; corporate governance, company's size, and fiscal lost compensation had a simultaneous significant impact to tax avoidance in manufactur companies listed in BEI 2012-2017 period. ROA and Leverage influence tax avoidance partially and significantly. Company's size had no partial significant influence to tax avoidance. This result was consistent to previous research of Rinaldi and Caroline Cheiviyanny.

**Keywords:** ROA, leverage, company's size, tax avoidance

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## PENERAPAN *E-SYSTEM* PERPAJAKAN TERHADAP TINGKAT KEPATUHAN WAJIB PAJAK ORANG PRIBADI DI JAKARTA BARAT

Yogi Gunawan<sup>1</sup>, Meiriska Febrianti<sup>2</sup>  
<sup>1,2</sup>Trisakti School of Management, Jakarta  
<sup>2</sup>aurelly\_mf@yahoo.com

### *ABSTRACT*

The purpose of this research is to find out the effect of the implementation of e-taxation system such as e-registration, e-SPT, e-billing, and e-filing towards individual tax compliance. This research was a quantitative research using primary data. The primary data used in this research were 100 individual taxpayers as respondents. Researchers used a questionnaire to collect data in this research. The sampling technique applied in this research was incidental sampling. The technique of data analysis applied was double linear regression analysis assisted by SPSS 19.0 for windows program. The results of the analysis showed that partially the implementation of e-registration, implementation e-SPT, implementation e-billing, and implementation e-filing having a positive effect of tax compliance.

**Keywords:** E-registration, e-SPT, e-billing, e-filing, compliance

**FAKTOR-FAKTOR YANG MEMPENGARUHI PENGHINDARAN  
PAJAK PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI  
BURSA EFEK INDONESIA 2015-2017**

**Laras Angriani<sup>1</sup>, Yohanes<sup>2</sup>**

<sup>1,2</sup>Trisakti School of Management, Jakarta

<sup>2</sup>joe\_zhongsuan@yahoo.com.sg

***ABSTRACT***

The purpose of this research was to determine the effect of the variable profitability, leverage, institutional ownership, audit quality, sales growth and firm's size to the tax avoidance. Tax avoidance is a method of tax saving measures that are still in the lawful fashion. Companies are trying to lower their tax costs in order to earn a higher profit. This research is based on previous research of profitability, leverage, and institutional ownership on tax avoidance and the researcher added variable of audit quality, sales growth, and firm's size. Data were collected from 53 companies from manufacture listed in Indonesia Stock Exchange (IDX) in 2015 to 2017 and based on purposive sampling method. The dependent variable using GETR proxy. This research uses causal research form that have relationship cause and effect. The data in this research was processed using SPSS with multiple linear regression method. Type of data used was secondary data obtained from idx or corporate websites. The result of this research shows that variable profitability and institutional ownership influence to the tax avoidance, while leverage, audit quality, sales growth, and firm's size do not influence to the tax avoidance.

***Keywords:*** Tax avoidance, profitability, institutional ownership

## **FAKTOR-FAKTOR YANG MEMPENGARUHI WAJIB PAJAK DALAM MEMBAYAR PAJAK KENDARAAN BERMOTOR DI SAMSAT JAKARTA UTARA**

**Okki Wijaya<sup>1</sup>, Rian Sumarta<sup>2</sup>**

<sup>1,2</sup>Trisakti School of Management, Jakarta

<sup>1</sup>okkiwijaya.201550265@gmail.com, <sup>2</sup>rian\_sumarta@yahoo.com

### ***ABSTRACT***

This research aims is to determine the factors that effects of taxpayer compliance in paying motor vehicle tax in SAMSAT Office at North Jakarta. This factors consists of tax payer awareness, tax socialization, tax knowledge, tax penalties, service quality and level of income. The population in this research is the vehicle's taxpayer who the Vehicle Registration Certificate was registered in SAMSAT Office at North Jakarta. This research used purposive sampling method, where the data obtained using questionnaire with 100 vehicle taxpayers as a respondent. The result shows that variables of taxpayer awareness, tax penalties and service quality has a positive influence on vehicle's taxpayer compliance. While the variables of tax socialization, tax knowledge and level of income has no influence on vehicle's taxpayer compliance in SAMSAT North Jakarta.

***Keywords:*** Taxpayers awareness, quality of tax services, tax penalties, taxpayer compliance

**KIA6\_APJK 105**

**ANALISIS PERHITUNGAN PENYETORAN PELAPORAN DAN  
PENCATATAN PPH PASAL 23 PADA  
PT DIVERSEY INDONESIA TAHUN 2017**

**Yeni Saputri<sup>1</sup>, Mohammad Eddy Rosyadi<sup>2</sup>**

<sup>1,2</sup>Trisakti School of Management, Jl. Kyai Tapa No.20 Jakarta

<sup>1</sup>Yenisaputri.201550113@gmail.com

***ABSTRACT***

In terms of economics, tax is the most important revenue in Indonesia. Revenue received from the tax side will be used by the government to improve the welfare of the community, one of which is through infrastructure development. One of the tax revenues comes from Income Tax Article 23. Income Tax 23 is a tax that is deducted from income derived from capital, delivery of services, or gifts and awards, other than those already deducted from Article 21 Income Tax. The method in this study is a descriptive analysis with an apprenticeship in one company to collect Income Tax payment data for Article 23 and other supporting documents. Based on the results of the research conducted, the calculation is in accordance with the applicable regulations, but for depositing and reporting the company has been late in depositing and reporting so that the sanctions are applied, while the registration is not in accordance with generally accepted accounting due to differences in account names.

***Keywords:*** Article 23 income tax, calculation, deposit, reporting, recording

## **ANALISIS PENERAPAN SISTEM PENGENDALIAN INTERNAL PENERIMAAN DAN PENGELUARAN KAS PADA PT ABC JAKARTA**

**Nawang Dyah Prameswari<sup>1</sup>, Ni Putu Eka Widiastuti<sup>2</sup>, Nunuk Triwahyuningtyas<sup>3</sup>**  
<sup>1,2,3</sup>Fakultas Ekonomi dan Bisnis Universitas Pembangunan Nasional Veteran Jakarta  
<sup>1</sup>nawangdyahp@gmail.com

### ***ABSTRACT***

This study aims to determine the suitability of the application of the internal control system of cash receipts and disbursement applied to PT ABC Jakarta with internal control standards according to COSO. Internal controls in intended include the control environment, risk assessment, control activities, information and communication, and monitoring. This research uses a descriptive method with qualitative data that uses the interpretive paradigm and ethnomethodology approach. The results of this study indicate that application of internal control of cash receipt and disbursement in PT ABC Jakarta as a whole has referred to five (5) components of internal controls according to COSO and the role of actors in its in accordance with the responsibilities of each actor. However, there are still some weaknesses such as the participation of the board of commissioners & audit committees, as well as inadequate organizational structures.

***Keywords:*** cash internal control system, cash receipt, cash disbursement



## PERLAKUAN AKUNTANSI ASET BIOLOGIS DAN TANAMAN PRODUKTIF

Levana Virginia Winahyu<sup>1</sup>, Ni Putu Eka Widiastuti<sup>2</sup>, Ayunita Ajengtyas Saputri  
Mashuri<sup>3</sup>

<sup>1,2,3</sup>Fakultas Ekonomi dan Bisnis UPN Veteran Jakarta

<sup>1</sup>levanavirginiaw@gmail.com

### *ABSTRACT*

Biological assets are unique assets because these assets experience a biological transformation process. Because of the uniqueness, it causes biological assets require special treatment and using appropriate accounting methods, so that the company can determine the value of assets that describe the real condition of the company. This research took a research site at one of the plantation companies which listed on the IDX. When discussing biological assets in plantation companies, it will be directly related to bearer plants, so this study aims to find out how the accounting treatment of biological assets and bearer plants in PT. ABC. The method used in this study is a qualitative method with ethnometodology approach. The results showed that PT. ABC is guided by PSAK 69 and PSAK 16 in the recognition and measurement of biological asset and bearer plants. PSAK 69 is a new standard that began to be implemented by PT. ABC since January 1, 2018 so that the implementation has not been perfect but it is good enough.

**Keywords:** Size Company, corporate governance, audit committee, the board of directors, sustainability report disclosure, financial performance

KIA6\_AKMK 10

## **PENGARUH PARTISIPASI ANGGARAN TERHADAP KINERJA MANAJERIAL DENGAN KOMITMEN ORGANISASI SEBAGAI VARIABEL *MODERATING* PADA PERGURUAN TINGGI SWASTA**

**Yulia Putri<sup>1</sup>, Novita<sup>2</sup>**

<sup>1,2</sup>Universitas Trilogi, Jakarta

<sup>1</sup>yuliaputri242@gmail.com

### ***ABSTRACT***

This study aims to determine: (1) Effect of Budget Participation on Managerial Performance, (2) Effect of Organizational Commitment on Managerial Performance, (3) Effect of Organizational Commitment to Moderate the Relationship Between Budget Participation and Managerial Performance. The research data was collected using questionnaire techniques. The number of samples in this study were 42 respondents Structural Officials at one of the private universities in Jakarta. The sampling technique uses purposive sampling. Data analysis method uses Partial Least Square (PLS) method, the analysis is carried out through three stages, namely outside model analysis, internal model analysis, and hypothesis testing. The results of this study indicate the effect of budgeting participation has a positive and significant effect on managerial performance, the second hypothesis shows organizational commitment has a positive and significant effect on managerial performance, and the third hypothesis indicates that moderate organizational commitment has a positive influence and significant influence on participation participation relationships budget with managerial performance.

***Keywords:*** Budget participation, organizational commitment, managerial performance

## KIA6\_SPEP 02

### PROFESIONALISME AUDITOR TERHADAP KUALITAS AUDIT

Krisanti Jasmine Pratiwi<sup>1</sup>, Satria Yudhia Wijaya<sup>2</sup>, Akhmad Saebani<sup>3</sup>

<sup>1,2,3</sup>Fakultas Ekonomi dan Bisnis, Universitas Pembangunan Nasional Veteran Jakarta, Jakarta  
<sup>1</sup>krisan0104@gmail.com

#### *ABSTRACT*

This research is using quantitative study aimed to see whether there is influence of competence, independence, auditor's ethic, professional scepticism on audit's quality. This research uses the auditors at Auditorat Keuangan Negara (AKN) BPK RI. Sampling was conducted using convenience sampling method. The analysis technique used is Multiple Linear Regression Analysis with 5% significance level. The result of this study show that (1) Competence has a significant effect on the audit's quality, (2) Independence has no significant effect on the audit's quality, (3) Auditor's ethic has no significant effect on the audit's quality, and (4) Professional Scepticism has a significant effect on the audit's quality.

**Keywords:** Competence, independence, ethic, professional scepticism, audit's quality

KIA6\_SPEP 03

## ANALISIS EFEKTIVITAS SISTEM INFORMASI AKUNTANSI SIKLUS PENDAPATAN PADA PT.GTS

**Mega Anisha**

Universitas Pembangunan Nasional Veteran Jakarta  
megaanisha76@gmail.com

### ***ABSTRACT***

This research aims to know the effectiveness of accounting information systems revenue cycle in PT. GTS engaged in the service of ' umrah and Hajj with an associate on the principal elements of the accounting information system. The methods used in this research is qualitative method with paradigm interpretive and ethnomethodology approach. The research results showed that the system accounting information cycle revenue PT. GTS has been running effectively because it is already in compliance with the principal elements of the accounting information system. But the need for separation of functions in revenue cycle between the marketing function with receipt cash function of companies to prevent fraud carried out by related parts.

***Keywords:*** Accounting information systems, revenue cycle

## KEMAMPUAN AUDITOR INVESTIGATIF DALAM PEMBUKTIAN KECURANGAN

**Fanny Anugrah<sup>1</sup>, Satria Yudhia Wijaya<sup>2</sup>, Husnah Nur Laela Ermaya<sup>3</sup>**

<sup>1,2,3</sup> Fakultas Ekonomi dan Bisnis UPN Veteran Jakarta Jl. RS Fatmawati, Pd. Labu, Jakarta  
<sup>1</sup>fannyanugrah4@gmail.com

### *ABSTRACT*

The purpose of this study was to examine the effect of independence, expertise, professional accuracy and compliance with the code of ethics towards proof of fraud through the effectiveness of the implementation of audit procedures. The population in this study is. Sampling is done using the Slovin method. Data analysis used in this study is multiple linear regression with a significance level of 5%. The results of this study indicate that (1) Independence has a significant effect on evidence of fraud through the effectiveness of the implementation of audit procedures, (2) Expertise, professional precision and compliance with ethical codes have no significant effect on evidence of fraud through the effectiveness of audit procedures, and (3) Implementation effectiveness Audit procedures have a significant influence on proof of fraud.

**Keywords:** Independence, expertise, professional accuracy, code of ethics, proof of fraud, audit procedure

**KEBERMANFAATAN SISTEM INFORMASI AKUNTANSI BERBASIS  
KOMPUTER, KOMPETENSI DAN TRANSPARANSI TERHADAP  
KUALITAS LAPORAN KEUANGAN PADA PEMERINTAHAN  
DAERAH (PEMDA) KOTA DEPOK**

**Nuzul Aryani<sup>1</sup>, Sri Ambarwati, M. Muchlis<sup>2</sup>**

<sup>1,2</sup>Fakultas Ekonomi & Bisnis Universitas Pancasila

<sup>1</sup>ujun.noezul@gmail.com, <sup>2</sup>sriambarwati@univpencasila.ac.id

***ABSTRACT***

This study aims to examine (1) the influence of utilization of computer-based accounting information system (SIA) to the quality of financial statements at the Organization residing in Depok City Government. (2) The influence of competence on the quality of financial statements at the Organization residing in Depok City Government. (3) The effect of transparency on financial statements on the Organization located in Depok City Government. This research uses quantitative research type. Sources of data in this study is to use the primary data obtained from the questionnaire distribution. The population in this research is a number of 13 OPD, 1 Regional Secretariat, and 1 Agency in Depok City. In this study the number of samples is 68 people. This research data is analyzed by using multiple linier regression with statistical program tool (SPSS 21). The results of this study indicate that the utilization of computer-based accounting information system (SIA) does not positively affect the quality of financial statements. Competence has no positive effect on the quality of financial statements and transparency have a positive effect on the quality of financial statements. This study shows that the three variables simultaneously affect the quality of financial statements.

***Keywords:*** Utilization of accounting information system (SIA) computer based, competence, transparency and quality of financial statement

## INDIKATOR KECURANGAN DAN *FRAUDULENT FINANCIAL STATEMENTS*

Atrisha Darmawan<sup>1</sup>, Antonius Herusetya<sup>2</sup>

<sup>1,2</sup>Universitas Pelita Harapan, Tangerang

<sup>2</sup>antonius.herusetya@uph.edu

### *ABSTRACT*

This study investigates the effect of fraud indicators based on the Altman's z-score bankruptcy prediction model and the Pentagon theory Crowe's fraud against the fraudulent financial statements. Fraudulent financial statements is proxied by restatement of financial statements. Data collection is done using a sample of manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the period 2013-2015. The sample selection was done by using a purposive sampling method with a total of 267 firm-year final observation. Using the logistic regression method, this study found strong evidence that companies with indications of financial distress as measured by Altman's z-score bankruptcy prediction models tended to commit fraudulent financial statements using restatement of financial statements. The study has not found evidence that Crowe's fraud pentagon theory influences the existence of fraudulent financial statements. Our studies are robust because they have considered additional testing and sensitivity testing.

**Keywords:** Fraud indicators, fraudulent financial statements, altman z-score, fraud pentagon

***GOOD CORPORATE GOVERNANCE DALAM MENDETEKSI  
KECURANGAN AKUNTANSI PADA USAHA KECIL DAN  
MENENGAH DAN KOPERASI PENGARUHNYA TERHADAP  
KELANGSUNGAN HIDUP PERUSAHAAN DI LINGKUNGAN GLOBAL  
DI WILAYAH BEKASI JAWA BARAT***

**IGP Ratih Andaningsih**

Sekolah Tinggi Ilmu Administrasi Sandikta, Jalan Raya Hankam No 208 Bekasi  
stiasandikta@gmail.com

***ABSTRACT***

This research examines the important of Good Corporate Governance of Fraud detection in accounting of Small Medium Business Entities influence to going concern corporations and development of environment accounting of Global at Bekasi, West Java. The research aims to analyze and to discuss the relationship among variables such business environments of accounting fraudulent. It is also aimed to find the optimal relationship model of the variables mentioned above for optimal entrepreneurship process and competence building and venture growth. The data of this research is obtained from website and literature of secondary data and primary data survey of retail information technology of Small and Medium Entrepreneurs Business Entities of Bekasi area have indicator returned by 50 sample data of 67 respondent of Success Small Medium Entrepreneurs Business Companies in global environment accounting of digital era. Data was collected through direct interview method with respondent to fill the questionnaire prepared for the research. These samples of research were selected by using purposive sampling method and used by quantitative method. Analysis hypothesis is using multiple regression. The result of this research show that Good Corporate Governance of Small Medium Business Entities and Small Medium Business Entities have affect directly positive significance on going concern corporations and development of detection fraudulent environment accounting of global at Bekasi, West Java. This research used to support by qualitative method as compared researching supporting actually database.

**Keywords:** Good corporate governance, fraud detection, small medium business, going concern



**IMPLEMENTASI *FRAUD TRIANGLE* DALAM MENDETEKSI *FRAUD*  
(KANTOR AKUNTAN PUBLIK RAZIKUN TARKOSUNARYO TB.  
SIMATUPANG)**

**Karlina<sup>1</sup>, Erna Hernawati<sup>2</sup>, Danang Mintoyuwono<sup>3</sup>**

<sup>1,2,3</sup>Fakultas Ekonomi dan Bisnis UPN Veteran Jakarta

<sup>1</sup>karlinaaa60@gmail.com

***ABSTRACT***

This research was conducted to analyze the implementation of fraud in implementing fraud at Razikun Tarkosunaryo's Public Accounting Firm. This study uses interview and observation methods in obtaining data and information for analysis. Based on the results of research at Razikun Tarkosunaryo Public Accountant Office that has been able to implement triangle fraud. This study uses qualitative methods with interpretive paradigms with ethnomethodology approaches. The data analysis technique used is source triangulation by conducting interviews with key informants and supporting informants and by collecting documents as supporting data. The results of this study indicate that (1) The implementation of the Fraud Triangle has now been implemented in KAP Razikun Tarkosunaryo (2) and to detecting fraud in KAP companies Razikun Tarkosunaryo has implemented or followed Audit Standards 240 and analytical procedures to detecting fraud

***Keywords:*** Fraud triangle, fraud detection, KAP Razikun Tarkosunaryo

**KIA6\_CGFA 08**

**THE INFLUENCES OF INSTITUTION GOVERNANCE, RISK  
MANAGEMENT AND ACCOUNTABILITY PERFORMANCE SYSTEM  
IMPLEMENTATION TO FRAUD PREVENTION**  
(Studies at Integrated Government Centralized of Banten Province)

**David Pangaribuan**  
Universitas Pembangunan Jaya  
david\_stieku@yahoo.com

***ABSTRACT***

These study aim to analysis how influence institution governance, risk management, accountability performance system to fraud preventive on financial management local government. Unit analysis research, Banten Province government, with respondent are structural of management on government center Provinces, and respondent i.e levels II, III, and IV, are total number 94 respondent. Results hypothesis test shows; (1) institutions governance have positive influences to fraud preventive. (b) institution governance have positive influences to accountability performance systems, (c) risk management have negative influences to fraud preventive, (d) risk management have positive influences to accountability performance systems, and (e) accountability performance system have positive influences to fraud prevention. Results these research give theory implication to developing public sector accounting knowledge and specially develop management accounting public sector, and strategic management accounting. By practice, results of research have implication to improve finance management system local government in Indonesia. For decision maker, results of research more important to approach judgement risk management in arrangement program, plans and public policy decisions making process. Risk approach maybe decision released conflict of interested and focus to improving continuously, ensure to obey regulation. Application principles of risk management have role play on decisions making and underlying policy support accurate, completely and objectively information.

**Keywords:** Institution governance, risk management, accountability performance systems, fraud prevention

## ***ANALISIS ISLAMIC CORPORATE SOCIAL RESPONSIBILITY, GOOD CORPORATE GOVERNANCE, REPUTASI DAN KINERJA KEUANGAN BANK SYARIAH***

**Mutia Hasanah<sup>1</sup>, Rini<sup>2</sup>**

<sup>1,2</sup>UIN Syarif Hidayatullah Jakarta

<sup>1</sup>rini@uinjkt.ac.id

### ***ABSTRACT***

This study aims to examine the effect of Islamic Corporate Social Responsibility (ICSR) and Good Corporate Governance on reputation and financial performance of Islamic bank in Indonesia during period 2013-2017. The sample of this study was chosen by purposive sampling and obtained data 55 banks with 11 banks per year. This hypothesis testing in this study used logistic regression model. The result of this study shows that ICSR significantly influence reputation of Islamic bank, while GCG not influence reputation of Islamic Bank. Then, ICSR and GCG both have significantly influence financial performance (ROE) of Islamic Bank.

***Keywords:*** Islamic corporate social responsibility, good corporate governance, islamic bank, financial performance, ICSR, GCG, ROE

## **PENGARUH MEKANISME *GOOD CORPORATE GOVERNANCE* DAN KARAKTERISTIK PERUSAHAAN TERHADAP *VOLUNTARY DISCLOSURE***

**Rahutomo Fajar Kusumo<sup>1</sup>, Lailah Fujianti<sup>2</sup>, Hotman Fredy<sup>3</sup>**

<sup>1,2,3</sup>Fakultas Ekonomi dan Bisnis Universitas Pancasila

<sup>1</sup>fjaarah410@gmail.com

### ***ABSTRACT***

Voluntary disclosure is the delivery of information carried out exceeds the minimum requirements of applicable capital market regulations. Voluntary disclosure can increase the credibility of corporate financial reporting and help investors understand the company's business strategy so that it attracts interest from stakeholders. This research aims to determine the effect of good corporate governance mechanisms such as the board of commissioners, independent board of commissioners and audit committees and also to examine the characteristics of the company through profitability and profit ratios on voluntary disclosure. The object of this research is property, real estate and building construction companies listed on the Indonesian Stock Exchange in 2017. The method of data analysis used in this research is multiple linear regression analysis and the sampling method used in this research is purposive sampling. The results of this research indicate that the board of commissioners and leverage have a positive impact on voluntary disclosure, while the independent board of commissioners, audit committee and profitability have no impact on voluntary disclosure.

**Keywords:** Voluntary disclosure, good corporate governance mechanism, company characteristics

KIA6\_APSP 01

## PENGELOLAAN DANA OPERASIONAL RUKUN TETANGGA DALAM LINGKAR AKUNTABILITAS DAN TRANSPARANSI

Mia Hardiyati Permana<sup>1</sup>, Erna Hernawati, Munasiron Miftah<sup>2</sup>

<sup>1,2</sup>Fakultas Ekonomi dan Bisnis UPN Veteran Jakarta, Pondok Labu, Jakarta Selatan

<sup>1</sup>hardiyatimia@gmail.com

### *ABSTRACT*

This research is qualitative research which aims to find out how the management of neighborhood operational funds after the enactment of the Decree of the DKI Jakarta Governor No. 184 of 2018 as a basis or guideline for the implementation of the management of neighborhood funds to achieve accountability and transparency. The research site is three neighborhoods under the 014 Pillars of Penggilingan Village, East Jakarta, among them are Rukun Tetangga 008 as the main site and Rukun Tetangga 010 and 011 for comparison. The results of this research are the inaccurate target of the Decree of DKI Jakarta Governor No.184 of 2018 to make the community as supervisors for the management of neighborhood funds and the understanding that rukun tetangga administrator to not required the attachment proof of fund neighborhood management, so that accountability and transparency are weak to the management of neighborhood operational funds 008, 010 and 011.

**Keyword:** Fund management, neighborhood, operational fund of neighborhood, accountability, transparency

## MENGUAK AKUNTABILITAS PENGELOLAAN ALOKASI DANA DESA PADA BADAN USAHA MILIK DESA SEJAHTERA MANDIRI

Aulia Nurushifa<sup>1</sup>, Ni Putu Eka Widiastuti<sup>2</sup>, Noegrahini Lastiningsih<sup>3</sup>

<sup>1,2,3</sup>Fakultas Ekonomi dan Bisnis, Universitas Pembangunan Nasional Veteran Jakarta, Jakarta

<sup>1</sup>aulianurushifa@gmail.com

### *ABSTRACT*

This study describes how accountability of village grants to BUMDes Sejahtera Mandiri in Karya Utama Village, Cikedal Subdistrict, Pandeglang Regency, starting from BUMDes capital budget planning process, BUMDes activity budget planning, and accountability of BUMDes capital participation fund. This study uses descriptive qualitative with the interpretive paradigm and through ethnomethodology studies. The results of this study discuss Financial Management carried out by the village of Karya Utama as a capital fund provider for BUMDes starting from budget planning, implementation, to accountability that has been carried out accountable where it is in accordance with applicable laws and regulations. In contrast to the financial management carried out by the BUMDes Sejahtera Mandiri, there are still several stages that have not been approved by the accountable, in the process of implementation. Suggestions and recommendations that can be given are related to the controls made independently in making financial reports for BUMDes Sejahtera Mandiri.

**Keywords:** Accountability, allocation of village funds, village government, village-owned business entities

## FAKTOR-FAKTOR YANG MEMPENGARUHI KUALITAS LAPORAN KEUANGAN PEMERINTAH DAERAH

Faranty<sup>1</sup>, Danang Mintoyuwono<sup>2</sup>, Alfrida Aziz<sup>3</sup>

<sup>1,2,3</sup>Fakultas Ekonomi dan Bisnis Universitas Pembangunan Nasional Veteran Jakarta

<sup>1</sup>afaranty25@gmail.com

### *ABSTRACT*

This study aims to determine the factors that influence the quality of financial local government reports and the problems/constraints faced by Regional Organizations (OPD) in the preparation of financial statements. The low quality of financial statements can provide accurate information for policy makers, information that is inaccurate can lead to inaccuracies in policy formulation that make a negative impact on institutional development. Based on the quality that is lower than the financial statements of local governments, this needs special attention. The factors studied were the influence of HR competencies, information technology, internal control systems, and regional financial accounting systems. The data collection of this study uses a questionnaire survey. The questionnaire was delivered to 145 South Tangerang City OPD employees who worked in the accounting/finance department, 141 questionnaires (97%) were re-filled and can be processed. The collected data is processed using the SPSS version 25.0 program. The statistical method used to test the hypothesis is multiple linear regression analysis. The results of hypothesis testing are HR competencies, information technology, and regional financial accounting systems that have an influence on the quality of local government financial reports. Meanwhile, the internal control system does not have an influence on the quality of local government financial reports.

**Keywords:** Quality of local government financial reports, HR competencies, information technology, internal control systems, regional financial accounting systems

## **FAKTOR- FAKTOR YANG MEMPENGARUHI PENDAPATAN ASLI DAERAH, DAN ANALISIS EFEKTIVITAS SERTA KONTRIBUSINYA DI PROVINSI DKI JAKARTA**

**Immanuel Liman<sup>1</sup>, Subagyo<sup>2</sup>**

<sup>1,2</sup>Fakultas Ekonomi dan Bisnis UKRIDA, Jakarta

<sup>1</sup>immanuel.2015ea095@civitas.ukrida.ac.id

### ***ABSTRACT***

This study aimed to examine the effect of Motor Vehicle Taxes, Motor Vehicle Name Transfer Charges, Motor Vehicle Fuel Taxes, and the effectiveness and contribution on original local revenues. The research data uses secondary data (provincial revenue data and original regional tax data) with a sample of 24 data. The regression model used in this study is a multiple linear regression model with E-views 7. The results of this study indicate that the Motor Vehicle Tax and Motor Vehicle Fuel Tax have a significant effect on original local revenues, and the Motor Vehicle Transfer Fee has no effect on original local revenues. The effectiveness of tax revenues has a very effective effect and the contribution of provincial tax revenues is quite good on original local revenues.

***Keywords:*** Motor vehicle taxes, motor vehicle name transfer charges, motor vehicle fuel taxes, the effectiveness, the contribution, original local revenues



**ANALISIS EFEKTIVITAS SISTEM DAN PROSEDUR AKUNTANSI  
BELANJA KEMENTERIAN PUPR  
(Etnometodologi Satuan Kerja Non Vertikal Tertentu Pengembangan,  
Pengendalian, Pelaksanaan Pekerjaan Strategis Bidang PU dan PR Lainnya)**

**Inge Damayanti<sup>1</sup>, Erna Hernawati<sup>2</sup>, Danang Mintoyuwono<sup>3</sup>**

<sup>1,2,3</sup>Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis

UPN Veteran Jakarta, Jl. RS Fatmawati, Pondok Labu Jakarta

<sup>1</sup>Idamayanti772@gmail.com

***ABSTRACT***

This research aims to know the effectiveness of the system and procedures cost accounting in the Development, Control, Execution of the Strategic Areas of Non Specific Vertical Work Unit of Ministry of PUPR and identify constraints in the attainment of the realization of the SPM and SP2D through the planning process, implementation up to reporting as an assessment of the achievement of an activity or program that has been planned. This research used the qualitative research paradigm of the interpretive methods with ethnomethodology approach. Data analysis techniques used at the time of data collection in the form of observation, interview and documentation to the key informant and the informant's supporters and by collecting documents as supporting data research. The results of this study showed that the effectiveness of the system and procedure cost accounting are in accordance with the Government Rule No. 71 Year 2010 on Government accounting standards and the results of the evaluation-related constraints in the effectiveness of the system and procedure cost accounting in the Development, Control, Execution of the Strategic Areas of Non Specific Vertical Work Unit.

***Keywords:*** Effectiveness, system and procedure, cost accounting, work unit

## **ANALISIS PENERAPAN PROGRAM PENSIUN IURAN PASTI PADA DANA PENSIUN RUMAH SAKIT ISLAM JAKARTA**

**Zulfan Aulia Rahman<sup>1</sup>, Krisno Septyan<sup>2</sup>, Edi Warman<sup>3</sup>**

<sup>1,2,3</sup>Fakultas Ekonomi dan Bisnis Universitas Pembangunan Nasional  
Veteran Jakarta

<sup>1</sup>rahmanzulfan@gmail.com

### ***ABSTRACT***

This research was conducted with the aim to find out the cause of the Islamic Hospital Pension Fund replacing the Defined Benefit Pension Program into a Defined Contribution and the impact on the estimated liability of the change in the pension program. This research was carried out using a skinative method and ethnometology approach. Based on the results of the discussion conducted, it shows that the factor of the Definite Contribution Pension Program is more profitable for the Employer because the company does not need to cover the lack of funds if the funds to pay the pension benefits due are less than the amount that should be paid to the participant. the participant who participates in the pension program, the amount of contributions to be paid by the employer to the Pension Fund on behalf of each participant depends on the initial ability of the establishment of the pension fund, and the period of employment before the pension program is implemented is not calculated in the payment of pension benefits. Whereas from the participant's point of view, the benefit pension program must be more profitable because participants know the amount of pension benefits to be received.

***Keywords:*** Implementation, pension scheme, pension fund

## AKUNTABILITAS KEUANGAN PARTAI POLITIK

Sovi Ismawati Rahayu  
Fakultas Ekonomi dan Bisnis Universitas YARSI  
sovi.ismawati@yarsi.ac.id

### *ABSTRACT*

The phenomenon of financial accountability of political parties in Indonesia is still low based on several studies related to the accountability of political parties and surveys conducted by Transparency International Indonesia (TII) and Indonesia Corruption Watch (ICW). The low financial accountability of political parties is caused by the lack of clarity in the scope of political parties' financial accountability. Accountability is defined by a variety of diverse meanings. The meaning and implications of the concept of accountability are often interpreted differently according to the context. Each person or institution will give a different understanding of the concept of accountability depending on the perspective of each. Therefore, a study is needed to explore the meaning of accountability from the standpoint of political parties participating in elections in Indonesia as input for policy formulation related to political party financial accountability to produce political parties that are clean and characterized.

**Keywords:** Financial accountability, political parties, the concept of accountability

## IMPLEMENTASI KEGIATAN CSR TERHADAP PENCAPAIAN TARGET *SDG*'s (STUDI KASUS PT HOLCIM INDONESIA TBK)

Weni Apriliyani<sup>1</sup>, Novita<sup>2</sup>

<sup>1,2</sup>Akuntansi, Universitas Trilogi, Jakarta

<sup>1</sup>weniapriliyani@gmail.com, <sup>2</sup>novita\_1210@trilogi.ac.id

### *ABSTRACT*

Preparation of this study aimed to evaluate whether CSR program PT Holcim Indonesia Tbk has met the criteria of GRI-Standard and determine whether CSR program PT Holcim Indonesia Tbk is able to support achievement of *SDG*'s targets in 2030. This study is a qualitative and quantitative research. Research data collection techniques by interviewing the management of PT Holcim Indonesia Tbk namely Community Relations division and the local government. The second data collection techniques is by distributing questionnaires to people who get Holcim CSR program. The results of data analysis in this research produces information that only PT Holcim Indonesia CSR program Tbk economics that has influence on the achievement of target *SDG*'s. While the social and environmental fields have not been proven to have an effect on the achievement of the target *SDG*'s. The results of the data analysis were due largely Holcim CSR program is only focused on the achievement of the economy and the realization of all the indicators for the achievement of *SDG*'s may have been performed by the company as a whole, but doesn't plan implemented CSR programs on community sustainability.

**Keywords:** Program CSR, target *SDG*'s, GRI-standard

## **PENGARUH *CORPORATE SOCIAL RESPONSIBILITY* (CSR), UKURAN PERUSAHAAN DAN BIAYA HUTANG TERHADAP *TAX AVOIDANCE* DENGAN MANAJEMEN LABA SEBAGAI VARIABEL MODERASI**

**Novi Yati Hidayat<sup>1</sup>, Rinaldo<sup>2</sup>**

<sup>1,2</sup>Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Jakarta

<sup>1</sup>noviyati92@yahoo.co.id, <sup>2</sup>aldo2008\_umj@yahoo.co.id

### ***ABSTRACT***

This study aims to determine the Effect of Corporate Social Responsibility (CSR), Company Size and Debt Costs on Tax Avoidance with Profit Management as Moderating Variables in Mining Sector Companies listed on the Indonesia Stock Exchange (IDX) in 2012-2016. The factors tested in this study are CSR, Company Size, Debt Costs and Profit Management as Moderating Variables. The method of selecting this research sample using a purposive sampling technique with a total of 6 mining sector companies on the IDX that meet the criteria. The data obtained is then processed using SPSS (Statistical Program of Social Science) software version 22.0. To find out the magnitude of influence, CSR, Company Size, Debt Cost and Profit Management as Moderating Variables, the analysis of multiple linear regression models, interaction test (MRA), correlation analysis and coefficient of determination was used. The results showed that Corporate Social Responsibility had a significant effect on tax avoidance, while Company Size and Debt Costs did not significantly influence Tax Avoidance. And the results of moderation research indicate that earnings management is not able to be a moderation for the influence of CSR, Company Size, and Cost of Debt to Tax Avoidance, but Profit Management is a potential Moderation (homologiser moderator).

***Keywords:*** Company size, debt costs, corporate social responsibility, corporate governance, tax avoidance

## ANALISIS FAKTOR YANG MEMPENGARUHI PENGUNGKAPAN *ISLAMIC SOCIAL REPORTING*

Ayu Rochima<sup>1</sup>, Rini<sup>2</sup>

<sup>1,2</sup>Universitas Islam Negeri (UIN) Syarif Hidayatullah Jakarta

<sup>1</sup>rini@uinjkt.ac.id

### *ABSTRACT*

This research to examine the effect of company size, profitability, board of commissioner size, and environmental performance on islamic social reporting (ISR). This study used the sample of companies are listed on Indeks Saham Syariah Indonesia (ISSI) during 2015-2017. The number of sample in this study 21 companies for 3 years, total sample were 63 annual report. The method used is purposive sampling method. Hypothesis testing in this research used multiple regression analysis were processed by SPSS version 24. The result of analysis in this research showed that company size and profitability effected toward on the disclosure of islamic social reporting (ISR), while commissioner size and environmental performance did not affect on the disclosure of islamic social reporting (ISR).

**Keywords:** Company size, profitability, board of commissioner size, and environmental performance, islamic social reporting (ISR)

## **PENGARUH *CORPORATE SOCIAL RESPONSIBILITY* DAN *CAPITAL INTENSITY* TERHADAP *TAX AVOIDANCE* DENGAN MANAJEMEN LABA SEBAGAI VARIABEL MODERASI**

**Astried Ilrhomiyah<sup>1</sup>, Septemberizal<sup>2</sup>**

<sup>1,2</sup>Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Jakarta

<sup>1</sup>astried.ilrhomiyah@outlook.com, <sup>2</sup>septemberizal.galib@gmail.com

### ***ABSTRACT***

The purpose of this study is to examine the effect of Social Responsibility and capital intensity on Tax avoidance with earnings management as a moderating variable. Taxes are still considered as a significant cost to the company, moreover the company must consistently carry out social responsibility programs so that the company considers that there are two costs that must be incurred that allow the company to carry out tax avoidance actions. In addition, the company can also make the growth of fixed assets one of the ways to avoid tax due to depreciation costs which are deducted from the tax payable. The study sample used a manufacturing company listed on the Indonesia Stock Exchange (IDX) in 2015-2017 which was obtained through a purposive sampling technique, in order to obtain 15 research samples for 5 years. Thus, the number of observations is 75 observations. The analytical tool used is using SPSS version 22.0 with the measurement used in this study for each variable, namely ETR (Effective Tax Rates) to measure Tax Avoidance, the indicator used for CSR disclosure disclosed Sembiring (2005), Total Fixed Asset divided with Total Assets to measure Capital Intensity and Profit Management using the Modified Jones Model. The results of this study prove that (1) CSR has an effect on Tax Avoidance (2) Capital Intensity does not affect Tax Avoidance (3) CSR does not affect Tax Avoidance which is moderated by Profit Management (4) Capital Intensity does not affect Moderate Tax Avoidance by Profit Management.

**Keywords:** Corporate social responsibility, intensity capital, tax avoidance, earnings management



IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN AKUNTAN PENDIDIK



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**Sekretariat:  
Trisakti School of Management  
Jl. Kyai Tapa No. 20 Grogol  
Jakarta - Indonesia 11440**

**Telp. 021-5666717 / 021-5666715 ext 138 & 283**

Kampus Jakarta:

Jl. Kyai Tapa No. 20 Grogol Jakarta 11440 Indonesia  
Tel. +62 21 5666717/ Fax. +62 21 5635480

Kampus Bekasi:

Jl. Raya Siliwangi No. 74 Rawalumbu Bekasi 17114  
Indonesia Tel. +62 21 82735050 | Fax. +62 21 82735096

Web: [tsm.ac.id](http://tsm.ac.id) | Email: [stie@stietrisakti.ac.id](mailto:stie@stietrisakti.ac.id)