

P R O S I D I N G

SIMPOSIUM NASIONAL AKUNTANSI XXV

***"PELUANG DAN TANTANGAN
PROFESI AKUNTAN DALAM ERA
DIGITALISASI MENUJU INDONESIA MAJU
YANG BERKELANJUTAN"***

7-9 SEPTEMBER 2022

UNIVERSITAS HALU OLEO KENDARI



SIMPOSIUM NASIONAL AKUNTANSI





**PROSIDING
SIMPOSIUM NASIONAL AKUNTANSI XXV**

SIMPOSIUM NASIONAL AKUNTANSI



**“PELUANG & TANTANGAN PROFESI AKUNTAN DALAM ERA
DIGITALISASI MENUJU INDONESIA MAJU YANG BERKELANJUTAN”**

Kendari, 7 – 9 September 2022

Penyunting :

Dr. Muntu Abdullah, SE. M.Si

Dr. Tuti Dharmawati, SE. M.Si. Ak. QIA. CA

Dr. Sulvariany Tamburaka, SE. M.Si

Dr. Erwin Hadisantoso, SE. M.Si. Ak. CA. ACPA



Prosiding

Simposium Nasional Akuntansi XXV

Ikatan Akuntansi Indonesia Kompartemen Akuntan Pendidik

**“PELUANG & TANTANGAN PROFESI AKUNTAN DALAM ERA DIGITALISASI
MENUJU INDONESIA MAJU YANG BERKELANJUTAN”**

Kendari, 7 – 9 September 2022

Penyunting:

Dr. Muntu Abdullah, SE. M.Si

Dr. Tuti Dharmawati, SE. M.Si. Ak. QIA. CA

Dr. Sulvariany Tamburaka, SE. M.Si

Dr. Erwin Hadisantoso, SE. M.Si. Ak. CA. ACPA

Reviewer:

Dr. Oktavia, S.E., M.S.Ak.; Dr. Sekar Mayangsari, Ak., CA., M.Si., CMA; Dr. Wahyu Widarjo, S.E., M.Si.; Dirvi Surya Abbas; Dr. Ickur Rangga Bawono; Rahmat Febrianto; I Putu Sugiarta Sanjaya; Dr. Rudy Badrudin, M.Si.; Prof. Dr. Haliah., SE., M.Si., Ak., CA., CRA., CRP., CWMA; Dr. Fuad; Y. Anni Aryani; Abdul Hamid Habbe; Baldrice Siregar, Prof. Dr.; Prof. Dr. Iskandar Muda, SE, M.Si, Ak, CA, CRP, CSRA, CSRS, IPSAS, CPA; Dr. Sylvia Veronica Siregar; Dr. Yosefa Sayekti; Dr. Elis Mediawati, S.Pd., SE., M.Si., Ak., CA., CFP.; Sri Hastuti; Dian Indri Purnamasari; Meinarni Asnawi; Dr. Harnovinsah, Ak., CA., CIPSAS., CMA., CSRS; Kusharyanti; Priyo Hari Adi; Dr. Amrie Firmansyah, SE, MM, MAk, ME, MA, MH, CSRS, CRP; Dr. Nurul Aisyah Rachmawati, S.E., M.S.Ak.; Prof. Dr. Krismiaji, M.Sc., Ak., CA.; Reskino, SE., M.Si., Ph.D., Ak., CA., CMA., CA., CERA., CBV; Etikah Karyani; Dr. Francisca Reni Retno Anggraini, Ak., CA; Anak Agung Gde Satia Utama; Dodik Ariyanto; Ani Wilujeng Suryani, Ph.D; Dr. I Nyoman Darmayasa, SE., M.Ak., Ak., M.M.; Dr. Baihaqi, SE., M.Si., Ak., CA., CAPM., ACPA.; Dr. Mulyati Akib, Ca., CPA; Dr. Eliada Herwiyanti, SE, MSi, Ak, CA, CRP.; Dr. Rinaningsih, MSi. Ak, CA, CSRA; Dr. Azmi Fitriati, M.Si., Ak., CA; Choirunnisa Arifa; Dr. Wiwi Idawati, SE., M.Si., Ak., CA., ACPA; Dr. Fauzan Misra, M.Sc, Ak, CA, BKP; Ferry Irawan; Dr. Ni Wayan Rustiarini SE., M.Si, Ak, CA; Ersu Tri Wahyuni; Retno Yulianti; Dr. Kiryanto, SE.,MSi.,Ak.,CA; Mediaty; Dr. Judi Suharsono; Agung Dharmawan Buchdadi, MM, Ph.D; Suherman; Adam Zakaria; Dr. Ayatulloh Michael Musyaffi, SE.,Ak.,M.Ak.,CA.; Agung Juliarto, SE, M.Si, Ph.D, Ak, CA; Prof. Dr. Hariyati., Ak., MSi., CA., CMA; Dr. Syahril Djaddang,S.E.,Ak.,M.Si.,CA; Dr. Temy Setiawan, S.E., M.Ak., M.Th., Ak., CA., CIBA., CPMA.; Fitriany; Dr. Sri Suryaningsum, S.E., M.Si., Ak., CA., ERMAP.; Gatot Soepriyanto Ph.D; Unggul Purwohedi; Prof. Erlina, SE, MSi, PhD, Ak, CA, CMA, CPA, CSRA, Cert.IPSAS; Dr. Nur Fadjrih Asyik, S.E., M.Si., Ak., CA.; Prof. Djoko Suhardjanto; Juniati Gunawan, PhD; Ni Putu Sri Harta Mimba, PhD.,MSi.,SE.,Ak.,CA.,CMA; Dr. Nurhastuty Kesumo Wardhani, SE, CA, MSc; Novrys



Suhardianto; Dr, Wiwiek Dianawati, MSi, Ak; Prof. Dr.I Made Narsa, SE.,M.Si.,Ak., CA; Dr. Hamidah, M.Si,Ak; Imam Wahyudi, Drs., Ak., CA., M.Com.(Hons.), Ph.D.; Dr. Luciana Spica

Almilia, SE.,M.Si.; Dr. Sartini Wardiwiyo; Zaenal Fanani (Dr., SE., MSA., Ak.); Dr. Junaidi, M.Si., Ak., CA., CSP; Ronny Prabowo; Dr. Heru Fahlevi, SE. M.Sc; Prof. Rizal Yaya SE., M.Sc., PhD. Ak, CA; Prof. Doddy Setiawan SE., M.Si, IMRI, Ph.D., Ak, CA; Erwin saraswati; Dr. Aviandi Okta Maulana, S.E., M.Acc., Ak., CA.; Nadia Anridho; Rini Indriani; Alfiyatul Qomariyah; Iman Harymawan; Dr. Sri Fadilah, SE. M.SI. Ak. CA. ACPA; Ayu Chairina Laksmi, SE., M.AppCom., M.Res., Ph.D., Ak., CA; Dr. Soni Agus Irwandi, SE, Ak, M.Si, CA, ACPA; Wiwit Apit Sulistyowati; Dian Agustia (Prof., Dr., SE., M.Si., Ak.); Dr. Dyah Setyaningrum, SE, MSM., CPMA., CA; Prof. Dr. Intiyas Utami, M.Si.,Ak., CA., CMA., QIA; Aprilia Beta Suandi; Hasan Mukhibad; Dr. Puji Handayati, SE, MM, Ak . CA, C.MA; Wulan I R Sari; Dr. Harti Budi Yanti; Prof. Dr. Unti Ludigdo, Ak; Prof. Tjiptohadi Sawarjuwono, Drs., M.Ec., Ph.D., Ak.; Dr. Agustine; Dr. Windu Mulyasari, SE.Ak., M.Si; Dr.Naz'aina, S.E., M.Si., Ak., CA; Dr. Dyah Purwanti, SST, Ak., MSi, CA; Dr. Dewi Susilowati.

Desain Sampul dan Tata Letak

Dr. Tuti Dharmawati, SE. M.Si. Ak. QIA. CA
Halifa, SE

Penerbit

Fakultas Ekonomi dan Bisnis, Universitas Halu Oleo Jalan Haji Edy Agus Mokodompit
Kampus Baru.

Cetakan Pertama, September 2022

Hak cipta dilindungi undang – undang. Dilarang memperbanyak (mereproduksi), mendistribusikan, atau memindahkan sebagian atau seluruh isi buku teks dalam bentuk apapun atau dengan cara apapun, termasuk fotokopi, rekaman, atau melalui metode (media) elektronik atau mekanis lainnya, tanpa izin tertulis dari penerbit, kecuali dalam kasus lain, seperti diwujudkan dalam kutipan singkat atau tinjauan penulisan ilmiah dan penggunaan non-komersial tertentu lainnya diizinkan oleh perundangan hak cipta.



KATA PENGANTAR KETUA PANITIA SIMPOSIUM NASIONAL AKUNTANSI XXV KENDARI

Puji syukur kami panjatkan kehadirat Allah SWT, atas karunia dan rahmatNya Kegiatan Simposium Nasional Akuntansi ke XXV Tahun 2022, diselenggarakan di Fakultas Ekonomi dan Bisnis Universitas Halu Oleo. Amanah sebagai tuan rumah kami laksanakan dengan sebaik-baiknya demi terselenggaranya perhelatan akbar para akuntan secara sukses dan meriah tanpa mengurangi muatan akademik yang terkandung dalam siposium dimaksud.

Pertemuan ilmiah tahunan kali ini diselenggarakan secara *hybrid* yaitu campuran antara peserta yang hadir tatap muka langsung (*offline*) untuk mempresentasikan paper di kelas dan presentasi secara *online*. Pada tahun ini jumlah pendaftar yang *submit* paper sebanyak 400 paper. Dari jumlah tersebut yang dinyatakan lolos berjumlah 302 paper.

Panitia mengucapkan terima kasih yang sebesar besarnya kepada semua pihak yang telah membantu, baik moril maupun materil demi suksesnya simposium ini, semoga Allah swt membalasnya dengan kebaikan yang setimpal, dan tak lupa kami mohon maaf jika ada kekurangan yang terjadi. Semoga Allah swt memberikan kekuatan kepada kita semua untuk menjalankan tugas-tugas di masa depan.

Kendari, 1 September 2022

Dr. Muntu Abdullah, SE. M.Si
Ketua Panitia



DAFTAR ISI

KATA PENGANTAR KETUA PANITIA	iii
DAFTAR ISI	iv
SAMBUTAN DEKAN FEB UHO	v
SAMBUTAN REKTOR UNIVERSITAS HALU OLEO	vii
SAMBUTAN KETUA IAI-KAPd	viii
SAMBUTAN KETUA DPN IAI	x
PEMBAHAS	xiii
SUSUNAN PANITIA	xv
RUNDOWN ACARA	xix



SAMBUTAN DEKAN FEB UHO

Assalamualaiakum Wr. Wb.

Selamat datang di Kota Kendari, kami ucapkan kepada seluruh peserta Simposium Nasional Akuntansi ke-25 (SNA XXV) tahun 2022. Mudah-mudahan seluruh peserta yang merupakan tamu kehormatan kami merasa nyaman selama mengikuti berbagai rangkaian kegiatan SNA XXV ini.

Puji syukur kehadiran Allah SWT atas limpahan rahmat karunia Nya sehingga kita semua yang bergabung dalam IAI-KAPd dapat kembali bertemu dan berkumpul untuk menyelenggarakan kegiatan rutin tahunan organisasi kita, yaitu SNA XXV yang merupakan media komunikasi ilmiah di antara para peneliti di bidang akuntansi dari seluruh perguruan tinggi di Indonesia. Kami keluarga besar Fakultas Ekonomi dan Bisnis Universitas Halu Oleo merasa sangat tersanjung dan menyambut gembira atas kepercayaan yang diberikan sebagai tuan rumah dalam pelaksanaan kegiatan nasional ini.

Sebagaimana diketahui bahwa kegiatan SNA ini telah dimulai sejak tahun 1997 di Fakultas Ekonomi Universitas Gajah Mada Yogyakarta. Kemudian secara rutin kegiatan ini terus berlangsung dengan berpindah Perguruan Tinggi sebagai penyelenggara kegiatan SNA di Indonesia. Alhamdulillah pada tahun 2022 ini, kami Fakultas Ekonomi dan Bisnis Universitas Halu Oleo mendapatkan kepercayaan sebagai tuan rumah penyelenggaraan SNA XXV. Tema penyelenggaraan tahun ini adalah **“Peluang dan Tantangan Profesi Akuntansi Dalam Era Digital Menuju Indonesia Maju yang Berkelanjutan”**. Tema ini dipandang sangat tepat dan relevan dengan kondisi saat ini.

Yang menjadi pertanyaan bagi kita dalam hal ini adalah, apakah para akuntan kita akan dapat memperoleh peluang yang tersedia tersebut dengan kemampuan yang dimiliki sehingga dapat mengatasi tantangan yang ada. Hal ini tentu sangat bergantung dengan kompetensi dan profesional yang dimiliki oleh para akuntan kita di era digitalisasi. Bila kemampuan kompetensi dan profesionalisme tinggi, tentu kita tidak hanya menjadi tuan rumah sendiri, melainkan akan menjadi pemain rumah orang lain, dan bukan sebaliknya sebagai penonton di rumah kita sendiri.

Selama SNA XXV ini berlangsung, selain akan dipresentasikan dan dibahasnya berbagai hasil penelitian yang dilakukan oleh para akuntan terutama para akuntan yang berprofesi sebagai akuntan pendidik, juga akan dilaksanakan kegiatan-kegiatan lainnya, berupa workshop, rapat pengurus IAI KAPd, diskusi panel, dan berbagai kegiatan lainnya. Sebagaimana yang sudah dijadwalkan workshop penelitian akan membahas topik-topik



menarik, yang dibawakan oleh para pakar dibadangnya. Begitu pula workshop kurikulum diberbagai jenjang pendidikan akuntansi. Pembahas ini akan memberikan kontribusi yang

sangat signifikan dalam menata dan meningkatkan kualitas kurikulum program studi akuntansi perguruan tinggi kita, yang sudah tentu akan mendorong peningkatan kompetensi para akuntan.

Akhir kata, kami memohon maaf, jika di kegiatan SNA XXV ini, disana sini terdapat kekurangan, kelemahan dan ketidak sempurnaan, hanya Allah SWT lah yang sempurna. Untuk itu kami sebagai tuan rumah, Dekan beserta seluruh Panitia local dan civitas akademika FEB UHO memohon maaf kepada semua peserta dan hadirin sekalian.

Billahi taufiq wal Hidayah, Wassalamu'alaikum Wr. Wb.

Kendari, 1 September 2022

Prof. Dr. H. Arifuddin, SE. M.Si. Ak. CA
Dekan



SAMBUTAK REKTOR UNIVERSITAS HALU OLEO

Assalamu'alaikum wr. wb

Puji syukur dipanjatkan kehadiran Tuhan Yang Maha Kuasa, atas karunia dan inayahNya, pada kesempatan yang mulia ini, Universitas Halu Oleo berkesempatan dan dipercayakan menyelenggarakan kegiatan nasional yaitu Simposium Nasional Akuntansi ke XXV di Universitas Halu Oleo. Selaku Pimpinan Universitas saya menyambut *event* ini dengan rasa bangga dan penuh tanggung jawab karena perhelatan akbar ini tidak saja mempertemukan para peneliti dan akademisi bidang akuntansi, tapi juga para praktisi yang berkecimpung dalam profesi akuntansi.

Atas nama sivitas akademika Universitas Halu Oleo, saya mengucapkan selamat berdiskusi dalam forum Simposium dengan mengusung tema **“Peluang dan Tantangan Profesi Akuntansi Dalam Era Digitalisasi Menuju Indonesia Maju Yang Berkelanjutan”**. Tema yang sangat relevan dengan problematika yang sedang dihadapi bangsa sekarang ini. Semoga forum ilmiah yang digelar mampu menemukan solusi yang sedang dihadapi bangsa dan dapat berkontribusi dalam membangun perekonomian dalam era digital untuk tujuan meningkatkan kesejahteraan rakyat yang berkeadilan, menuju Indonesia maju dan unggul.

Profesi akuntansi merupakan salah satu profesi yang diharapkan mampu mengawal pelaksanaan *good Governance government* menuju tata pemerintahan yang transparan dan akuntabel. Dalam era digitalisasi terjadi perubahan dalam budaya kerja kita. Dimana kerja tatap muka mulai dikurangi dengan kerja dalam jaringan internet. Oleh karenanya prosedur kerja dan validasi tanda tangan secara fisik dapat diganti dengan prosedur sederhana dengan penggunaan QR code sebagai tanda keabsahan suatu dokumen. Profesi akuntansi menghadapi tantangan, sekaligus dapat menjadi peluang, jika mampu meningkatkan *skill* dan kemampuan sumber daya manusia untuk tetap eksis dalam perubahan yang sedang terjadi.

Semoga Simposium Nasional Akuntansi ke XXV dapat memberikan mafaat dan kesan terindah bagi semua peserta, bahwa Sulawesi Tenggara merupakan tempat yang damai bagi semua orang.

Wassalamu'alaikum wr wb

Kendari, 1 September 2022

Prof. Dr. Muhammad Zamrun Firihu, S.Si., M.Si., M.Sc

Simposium Nasional Akuntansi XXI. Kendari 2022 ---Page vii



Rektor

SAMBUTAN KETUA IAI-KAPd

Alhamdulillah rabbilalamin saya ucapkan atas segala nikmat dan karunia ALLAH SWT. Puji syukur senantiasa kita panjatkan kehadirat Allah SWT – Tuhan YME atas limpahan rahmat taufik hidayah serta inayahnya, sehingga pada kesempatan yang baik ini kita masih diberi sempat sehat dan sempat hadir bersama -sama dalam satu tempat di Universitas Halu Oleo dan juga bagi peserta dan pemakalah yang tidak berkesempatan hadir secara luring, bisa juga hadir secara daring pada pembukaan Simposium Nasional Akuntansi (SNA) ke XXV. Suasana yang penuh berkah, penuh rahmat, serta dalam keadaan sehat wal afiat tidak ada aral sesuatu apapun,

Pertama-tama, izinkanlah saya mengucapkan selamat datang di SNA XXV Kendari, tepatnya di Universitas Halu Oleo dengan model pertemuan sama seperti SNA XXIV tahun lalu di Jambi yaitu pertemuan secara *hybrid*, yaitu kombinasi online dan offline dengan menggunakan platform yang telah ditentukan sebelumnya dan juga peserta dapat memilih hadir secara offline di Kendari. Kami ucapkan terima kasih yang sedalam-dalamnya atas kehadiran Bapak Ibu sekalian yang ikut berpartisipasi dalam SNA ke XXV ini. Sebagaimana Kita ketahui bersama bahwa SNA ini merupakan Simposium Nasional Akuntansi yang dilaksanakan setiap tahun oleh Kompartemen Akuntan Pendidik – IAI. Peserta dan pemakalah SNA berasal dari seluruh penjuru tanah air dari sabang sampai Merauke.

Saya juga menyampaikan penghargaan pada rekan-rekan pembicara (narasumber) atas pemikiran-pemikiran yang akan disampaikan nanti dalam workshop sebagai upaya Akuntan Pendidik siap berperan dalam Era Digitalisasi untuk mewujudkan Indonesia maju yang berkelanjutan. Topik ini sangat menarik, dalam melihat peran dan tantangan Akuntan dalam menyambut era *society 5.0* mendatang dimana perubahan paradigma pendidikan sangat dibutuhkan untuk meminimalkan peran sebagai *learning material provider* tapi lebih ke *Smart Learning Environment (SLE)*. Dalam SLE, Akuntan Pendidik berperan dalam menciptakan lingkungan pendidikan yang berprestasi dan nyaman bagi seluruh partisipan sehingga transformasi digital betul-betul terlaksana dengan baik. Akuntan Pendidik akan berperan sebagai fasilitator, tutor, penginspirasi dan pembelajar sejati yang memotivasi mahasiswa untuk “Merdeka Belajar.”

Peralihan masa teknologi mekanik ke digital disambut dengan sangat baik oleh seluruh lapisan masyarakat termasuk dunia Pendidikan. Perkembangan teknologi yang sangat pesat membuat berbagai kemudahan bisa kita rasakan, bahkan tanpa ada batasan lagi. Yang dulunya bersifat lokal, sekarang sudah beralih ke cakupan yang lebih luas, bahkan global. Menelaah topik-topik yang akan disampaikan dalam seminar ini dan dengan kualitas pembicara yang telah memiliki



reputasi yang sudah tidak diragukan lagi kemampuannya dalam bidang akademik, saya sangat menaruh harapan bahwa simposium ini akan menghasilkan konsep dan pemikiran mengenai peran Akuntan dalam Era Digitalisasi. Untuk itu saya menyambut baik dan mendukung sepenuhnya penyelenggaraan SNA XXV Kendari ini.

Perhelatan besar ini didasari dengan niat yang ikhlas dan penuh semangat, semoga senantiasa akan membuahkan hasil yang positif dan ilmu yang bermanfaat bagi kita semuanya. Hasil yang dirumuskan dalam simposium ini dapat bermanfaat dan bisa menjadi ladang ilmu dan amal jariyah bagi Bapak/Ibu sekalian sehingga dapat mengembangkan ilmu akuntansi yang bermanfaat bagi Indonesia Maju yang berkelanjutan.

Kami dari Pengurus Kompartemen Akuntan Pendidik – IAI (KAPd-IAI) sangat gembira bisa melaksanakan perhelatan besar ini yang dilaksanakan setiap tahunnya dengan host salah satu universitas yang tersebar diseluruh penjuru Indonesia, sebagai akhir kata kami berdoa semoga Simposium ini berhasil mendapatkan ide-ide dan issue-issue baru yang mendukung Era Digitalisasi. Sehingga Akuntan Pendidik bisa menjawab berbagai tantangan yang ada.

Oleh karena itu pada kesempatan yang baik ini pula, saya sampaikan sangat mengapresiasi yang setinggi tingginya, kepada semua panitia SNA XXV Kendari yang telah bekerja keras dan bekerja cerdas untuk kelancaran pelaksanaan kegiatan ini, rekan-rekan pengurus KAPd-IAI, jajaran Manajemen Eksekutif, Adek2 mahasiswa dan semua pihak yang telah menyukseskan SNA ke XXV ini. Demikian juga, saya ucapkan terima kasih kepada para pembicara, moderator, pembahas dan semua peserta yang telah meluangkan waktu untuk hadir dalam SNA XXV Kendari ini. Semoga kehadirannya dapat memberikan input pemikiran dan perbaikan komitmen terhadap Pendidikan Akuntansi dan menjadikan sebuah momen yang positif untuk meningkatkan sinergi antara satu dengan lainnya dan saling mendukung dalam menyukses kegiatan SNA, meningkatkan rasa persatuan dan persaudaraan di antara kita, dalam upaya mencerdaskan anak bangsa yang lebih berkualitas yang melahirkan riset-riset yang inovatif menuju Indonesia Maju yang Berkelanjutan

Kendari, 1 September 2022
IAI KAPd

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



SAMBUTAN KETUA DPN IAI

Assalamu'alaikum Wr. Wb.

Puji syukur ke hadirat Allah SWT atas rahmat dan karunia-Nya kita dapat melaksanakan Simposium Nasional Akuntansi (SNA) XXV di Universitas Halu Oleo, Kendari, Sulawesi Tenggara pada 7-9 September 2022. SNA kali ini mengangkat topik “*Peluang dan Tantangan Profesi Akuntan dalam Era Digitalisasi Menuju Indonesia Maju yang Berkelanjutan*” dan merupakan rangkaian acara Kongres XIV dan Peringatan 65 Tahun Ikatan Akuntan Indonesia (IAI) yang puncaknya akan diperingati pada 13-15 Desember 2022 di Jakarta.

Walaupun pandemi Covid-19 sudah semakin mereda, namun situasi yang berkembang tetap harus diwaspadai, sehingga SNA XXV Kendari digelar secara *hybrid*: daring dan luring. Ini merupakan SNA *hybrid* kedua yang diselenggarakan setelah SNA ke-24 di Jambi pada tahun lalu. Berdasarkan pengalaman, secara substansi kondisi ini tidak mengurangi makna penting dari simposium yang kita laksanakan, dan SNA tetap bisa menjadi *flagship* acara IAI yang diselenggarakan oleh Kompartemen Akuntan Pendidik (KAPd) IAI bekerjasama dengan perguruan tinggi setempat.

Seperti telah kita pahami bersama, SNA merupakan ajang pertemuan ilmiah bergengsi para akuntan, baik yang bekerja sebagai akuntan pendidik, akuntan publik, akuntan sektor publik, akuntan perpajakan, dan profesi akuntansi lainnya. Kegiatan ini merupakan wahana untuk melakukan *sharing* dan diskusi, saling bertukar pengetahuan, terutama bagi para akademisi, mahasiswa dan peneliti lainnya terkait dengan hasil riset dalam disiplin ilmu akuntansi. Agenda rutin tahunan ini melibatkan sebagian besar akuntan pendidik di perguruan tinggi di seluruh Indonesia, baik perguruan tinggi negeri maupun swasta.

Sebuah kebanggaan bagi IAI sebagai organisasi profesi yang menaungi Akuntan Profesional di seluruh Indonesia, telah menyelenggarakan kegiatan bergengsi SNA untuk ke-25 kalinya secara rutin setiap tahun. Kita semua menjadi saksi bahwa SNA semakin menunjukkan kualitasnya dari waktu ke waktu, sehingga makin diperhitungkan sebagai ajang riset akuntansi terkemuka di Tanah Air. Kita semua bertanggungjawab untuk terus meningkatkan kualitas SNA, karena ini akan memastikan kualitas pendidikan akuntansi Indonesia terus berkembang dari waktu ke waktu.

Tema SNA ke-25, “*Peluang dan Tantangan Profesi Akuntan dalam Era Digitalisasi Menuju Indonesia Maju yang Berkelanjutan*”, sangat relevan dengan kondisi perekonomian nasional dan global dewasa ini. Riset-riset tentang Akuntansi Keberlanjutan, *Corporate Governance*, dan *Digital Accounting*, melengkapi kajian-kajian yang lebih konservatif di bidang Akuntansi Keuangan dan Pasar Modal, Perpajakan, Akuntansi Syariah, hingga Akuntansi Forensik dan Topik-Topik Kontemporer dalam Akuntansi, merupakan kajian yang sangat dibutuhkan dalam dinamika perekonomian dewasa ini.



Akuntansi Keberlanjutan dan *Corporate Governance* menjadi topik yang relevan dan sangat menarik, terutama jika dihubungkan dengan dinamika keprofesian dan kebutuhan perekonomian akan adanya situasi dan tata kelola keberlanjutan untuk menjamin pertumbuhan di masa depan. Apalagi pada saat ini profesi kita tengah memasuki fase yang sangat dinamis memasuki era *new normal* dan berkembangnya *sustainability* di Indonesia dan dunia. Aspek *sustainability* bahkan menjadi salah satu pembahasan utama dalam rangkaian pertemuan B20 dan G20, di dalam rangkaian acara Presidensi G20 Indonesia tahun 2022.

Dalam hal perkembangan tata kelola dan pelaporan keberlanjutan secara global, *International Sustainability Standards Board* (ISSB) telah didirikan dengan fokus utama menyusun standar keberlanjutan berkualitas tinggi dan komprehensif untuk memenuhi kebutuhan investor global. Pendirian badan baru ini mendapat dukungan dari *standard setter* global, dunia bisnis, dan *stakeholders* terkait lainnya. IAI sebagai *standard setter* telah merespon pendirian ISSB dengan membentuk *Task Force Comprehensive Corporate Reporting* (TF CCR). TF CCR IAI mendukung aspirasi untuk dasar global yang komprehensif untuk pengungkapan informasi keuangan terkait keberlanjutan dan pengungkapan terkait iklim, sambil menyoroti beberapa perbaikan utama yang harus dipertimbangkan oleh ISSB dalam pembahasan lebih lanjut. TF CCR akan mempersiapkan *standard setter* di bawah IAI untuk merumuskan *comprehensive corporate reporting* dan *sustainability reporting* untuk mengikuti dinamika global. Dinamika ini harus diantisipasi KAPd IAI dan seluruh akuntan pendidik karena memiliki akses langsung dalam mempersiapkan generasi muda akuntan dalam mempersiapkan masa depannya.

DPN IAI sangat menghargai dan mengapresiasi keberhasilan KAPd IAI yang dapat mewadahi pertemuan akbar para akademisi untuk menyatukan pemikiran, berbagi ide, sekaligus bergiliran membuat para peserta mengunjungi kampus-kampus penyelenggara SNA di berbagai provinsi di Indonesia. Kegiatan SNA semakin semarak dengan beragamnya acara dan kegiatan dalam rangka meningkatkan kualitas pendidikan akuntansi di Indonesia, termasuk pengenalan *local wisdom* tempat penyelenggara, sehingga kita semua semakin memahami dan mencintai keberagaman Indonesia. Atas nama IAI, kami mengucapkan terima kasih dan penghargaan kepada Universitas Halu Oleo yang telah menjadi tuan rumah SNA ke-25. Terima kasih dan penghargaan juga kami sampaikan kepada semua pihak yang turut membantu sehingga acara ini dapat terlaksana dengan baik.

Pada kesempatan ini dapat saya sampaikan, penataan pendidikan akuntansi yang komprehensif merupakan syarat mutlak bagi setiap upaya menciptakan bahan baku akuntan unggul di Indonesia. Upaya menciptakan akuntan unggul tidak bisa hanya diserahkan kepada satu pihak. Selain sisi akademis, juga perlu keterlibatan optimal dari regulator, profesi, dunia bisnis, hingga publik, agar tercipta kolaborasi yang terarah bagi upaya penciptaan akuntan unggul di Indonesia. Apalagi di era digital ekonomi dan keberlanjutan yang menuntut adaptasi dan fleksibilitas, semua *stakeholders* profesi harus mengerahkan upaya optimalnya untuk



memastikan profesionalise Akuntan Indonesia agar bisa menjadi tuan rumah di negeri sendiri dan mampu berbicara banyak di kawasan regional hingga global.

Terkait hal itu, kita bersama harus melakukan upaya maksimal penguatan *Chartered Accountant* (CA) Indonesia untuk memastikan kompetensi dan profesionalisme akuntan Indonesia mampu bersaing dalam dinamika ekonomi global. KAPd IAI yang beranggotakan para akademisi memiliki peran yang sangat krusial dalam upaya ini. Di tangan akademisi, kita bisa menggantungkan keberlanjutan masa depan profesi.

IAI juga memandang riset-riset yang dilakukan oleh akademisi akuntansi sebagai katalis dalam meningkatkan kualitas profesi akuntan serta akuntabilitas bisnis dan sektor publik di Indonesia. SNA harus terus dan selalu menjadi acuan penting riset akuntansi di Indonesia, dan menjadi referensi utama para periset di seluruh Indonesia. Saya mengucapkan selamat kepada Bapak dan Ibu atas riset dan tulisan yang diterima oleh panitia untuk dapat dipresentasikan dalam kegiatan bergengsi ini. Bagi yang belum diterima, tentunya saya berharap akan lebih bersemangat melakukan riset, menulis, dan mengirimkan karyanya ke SNA berikutnya. Hasil akhir dari simposium ini diharapkan akan melahirkan sejumlah solusi alternatif untuk semakin mengurangi kesenjangan antara teori dan hasil riset di dunia ilmiah dengan realitas praktik di sektor bisnis dan sektor publik.

Harapan saya, melalui SNA ini kita mendapatkan masukan dari seminar dan hasil penelitian yang akan bermanfaat bagi peningkatan kualitas akuntan dan profesi kita secara umum.

Kendari, 1 September 2022
DPN IAI

Prof. Mardiasmo, MBA., Ph.D., CErA., QIA., Ak., CA., FCMA., CGMA., ASEAN CPA., CPA (Aust.), CSFA
Ketua



PEMBAHAS

NO	NAMA	INSTANSI
	Dr. Sekar Mayangsari, Ak., CA., M.Si., CMA	Universitas Trisakti
	Dr. Icut Rangga Bawono	Universitas Jenderal Soedirman
	Dr. I Putu Sugiarta Sanjaya, SE. M.Si. Ak. CA	Universitas Atma Jaya Yogyakarta
	Dr. Rudy Badrudin, M.Si.	STIE YKPN Yogyakarta
	Prof. Dr. Haliah., SE., M.Si., Ak., CA., CRA., CRP., CWMA	Universitas Hasanuddin
	Dr. Dian Indri Purnamasari, SE. M.Si. Ak. CA	Universitas Pembangunan Nasional
	Dr. Meinarni Asnawi, SE., M. Si., CBV., CMA	Universitas Cenderawasih
	Dr.Harnovinsah,Ak.,CA.,CIPSAS.,CMA.,CSRS	Universitas Mercu Buana
	Dr. Amrie Firmansyah, SE, MM, MAk, ME, MA, MH, CSRS, CSRS, CRP	Politeknik Keuangan Negara STAN
	Dr. Nurul Aisyah Rachmawati, S.E., M.S.Ak.	Universitas Trilogi Jakarta
	Prof. Dr. Krismiaji, M.Sc., Ak., CA.	Politeknik YKPN
	Reskino, SE., M.Si., Ph.D., Ak., CA., CMA., CA., CERA., CBV	UIN Syarif Hidayatullah Jakarta
	Dodik Ariyanto	Udayana
	Dr. I Nyoman Darmayasa, SE., M.Ak., Ak., M.M.	Politeknik Negeri Bali
	Dr. Baihaqi, SE., M.Si., Ak., CA., CAPM., ACPA.	Universitas Bengkulu
	Dr. Mulyati Akib, Ca., CPA	Universitas Halu Oleo
	Dr. Azmi Fitriati, M.Si., Ak., CA	Universitas Muhammadiyah Purwokerto
	Choirunnisa Arifa, SE, M.Sc., Ph.D., Ak., CA.	Universitas Gadjah Mada
	Dr. Fauzan Misra, M.Sc, Ak, CA, BKP	Fakultas Ekonomi dan Bisnis, Universitas Andalas
	Ferry Irawan., CPA	Politeknik Keuangan Negara STAN
	Dr. Ni Wayan Rustiarini SE., M.Si, Ak, CA	Universitas Mahasaraswati Denpasar
	Dr. Retno Yulianti	UPN
	Prof. Dr. Mediaty, SE.,M.Si.Ak., CA	Universitas Hasanuddin
	Agung Juliarto, SE, M.Si, Ph.D, Ak, CA	Universitas Diponegoro
	Prof. Dr. Hariyati., Ak., MSi., CA., CMA	Universitas Negeri Surabaya
	Dr. Syahril Djaddang,S.E.,Ak.,M.Si.,CA	Universitas Pancasila
	Prof. Erlina, SE, MSi, PhD, Ak, CA, CMA, CPA, CSRA, Cert.IPSAS	USU
	Dr. Nur Fadjrih Asyik, S.E., M.Si., Ak., CA.	STIESIA Surabaya
	Prof. Dr.I Made Narsa, SE.,M.Si.,Ak., CA	Universitas Airlangga



NO	NAMA	INSTANSI
	Imam Wahyudi, Drs., Ak., CA., M.Com.(Hons.), Ph.D.	Perbanas Institute Jakarta
	Zaenal Fanani (Dr., SE., MSA., Ak.)	Universitas Airlangga
	Dr. Junaidi, M.Si., Ak., CA., CSP	Universitas Teknologi Yogyakarta
	Ronny Prabowo, SE.,M.Com.,Akt., Ph.D	Universitas Kristen Satya Wacana
	Prof. Rizal Yaya SE., M.Sc., PhD. Ak, CA	Universitas Muhammadiyah Yogyakarta
	Dr. Erwin Saraswati, SE., M.Acc. Ak., CPMA	Universitas Brawijaya
	Dr. Aviandi Okta Maulana, S.E., M.Acc., Ak., CA.	Universitas Gadjah Mada
	Dr. Iman Harymawan	Universitas Airlangga
	Dr.Soni Agus Irwandi, SE, Ak, M.Si, CA, ACPA	Universitas Hayam Wuruk Perbanas. Surabaya
	Dr. Harti Budi Yanti	Universitas Trisakti
	Dr. Windu Mulyasari, SE.Ak., M.Si	Universitas Sultan Ageng Tirtayasa
	Dr. Dyah Purwanti, SST, Ak., MSi, CA	PKN STAN
	Dr. Dewi Susilowati, M.Si., Ak	FEB UNSOED
	Dr. Muntu Abdullah, SE., M.Si, AK., CA	Universitas Halu Oleo
	Dr. La Ode Anto, SE. M.Si. Ak. QIA. CA	Universitas Halu Oleo
	Nitri Mirosea, SE. M.Si. M.AAc., Ph.D	Universitas Halu Oleo
	Emilia Nurdin Emilia Nurdin	Universitas Halu Oleo



SUSUNAN PANITIA SIMPOSIUM NASIONAL AKUNTANSI (SNA) XXV

NO	KEDUDUKAN DALAM TIM	NAMA
1	Penasehat	Prof. Dr. Muhammad Zamrun Firihi, S.Si., M.Si., M.Sc (Rektor Universitas Halu Oleo)
2	Penanggung Jawab	Prof. Dr. H. Arifuddin, SE. M.Si. Ak. CA. ACPA (Dekan FEB UHO)
3	Pengarah	1. Dr. La Ode Suriadi (Wakil Dekan Bidang Akademik) 2. Dr. La Ode Asfahyadin Aliddin, SE. MM (Wakil Dekan Bidang Kemahasiswaan dan Alumni) 3. Prof. Dr. H. Hasbudin, SE. M.Si. Ak. QIA. CA (Ketua IAI Wilayah Sulawesi Tenggara) 4. Prof. Dr. H. LM. Harafah, SE. MS (Ketua Senat FEB UHO)
4	Ketua Panitia	Dr. Muntu Abdullah, SE. M.Si. Ak. CA
5	Wakil Ketua	Dr. H. Nasrullah Dali, SE. M.Si. Ak. CA
6	Sekretaris	Dr. Husin, M.Si
7	Bendahara	1. Dr. Sulvarianny Tamburaka, SE. M.Si 2. Untari Endarwati, SE., ME
8	Bidang Kesekretariatan Koordinator Anggota	Dr. Intihanah, SE. M.Si. Ak. QIA. CA 1. Safaruddin, SE. M.SA. Ak 2. Dr. Rosnawintang, SE. M.Si 3. Syaiah, SE. M.Si 4. Karlina Dwiyanti, ST. MT 5. Halifa, SE 6. Nur Azizah Achmad, S.Ak 7. Nurul Azizah 8. Salsabila Khansa 9. Alifah Nagita 10. Zaskya Alda Kirana Dwi Putri 11. Risky Ramadhania Saputri 12. Dea Ika Renaldi 13. Widelfiani. A 14. Silsilya Anugrah Agustiya H 15. Ayu Dyah Marsyadillah 16. Putri Amelia Ponea



9	Bidang Akomodasi dan Transportasi Koordinator Anggota	Dr. Erwin Hadisantoso, SE. M.Si. Ak. CA 1. Satira Yusuf, SE. M.Si 2. Vina Olivia Pebriyanti Z, SE. ME 3. Yunita Abas, SH 4. Irfan 5. Emil 6. Farid 7. Arul 8. Sabil 9. Wa Ode Mustari I A 10. Fardi Arifandi 11. Syahrul R 12. Moh. Firmanto 13. Siska Dwi Sari 14. Ari Azhardi 15. Husnal Shahid 16. Rahmat 17. Sabri 18. Ahmad Adnan W 19. Moga Putra 20. Novan Muzamil 21. Nindya Qamarani 22. Yulianti 23. Sri Wahyuni
10	Bidang Acara dan Pameran Koordinator Anggota	Dr. Emillia Nurdin, SE. M.Si 1. Nitri Mirosea, SE. M.Si. M.AAc. Ph.D 2. Dr. Wahyuniati Hamid, S.Pd. M.Si 3. Dr. Salma Saleh, SE. M.Si 4. Dr. Tajuddin, SE. M.Si 5. Sarmun Rifaat, SE 6. Muh. Tasnim, S.Ak 7. Astro 8. Elna
11	Bidang Wisata dan Jamuan Koordinator Anggota	Dr. Tuti Dharmawati, SE. M.Si. Ak. QIA. CA 1. Dr. Asrip Putra, SE. M.Si 2. Si Made Ngurah Purnaman, S.Ak. M.Ak 3. Andi Muhammad Fuad Ramadhan, Ak 4. Masna, SH. MH 5. Nuri, S.Sos



12	Bidang Konsumsi Koordinator Anggota	Dr. Mulyati Akib, SE. M.Si. Ak. CA. CPA 1. Fitriaman, SE. M.SA. Ak 2. Wa Ode Aswati, SE. M.Si 3. Yuli Lestari Labangu, SE. M.Sc 4. Nurdiaty, SE 5. Desriani 6. Dea Andi Putri 7. Reni Anggraeni 8. St. Syadiyah Putry Utami S 9. Andika Putri Cahyani 10. Fatma Baeri 11. Aulia Dewi P 12. Neni Triana 13. Rahmayani 14. Murni Ningsih 15. Ichsani Devi Syahban 16. Wa Ode Putri Ariyani 17. Regina Anggraeni 18. Susanti 19. Adelia Ramma 20. Tenri Hasfiani Putri 21. Sandela Destri R
13	Bidang Perlengkapan dan Prasarana Koordinator Anggota	Prof. Dr. H. Ishak Awaluddin, SE. M.Si. Ak. CA. CPA 1. Dr. La Ode Anto, SE. M.Si. Ak. QIA. CA 2. Erwing, S.Sos. M.Kes 3. Sahiruddin, SE 4. Hasan Bakri, SE 5. Umar 6. Arifin, SE 7. Saparuddin 8. Stefany Lambe 9. Pitasari 10. Farida 11. Neni Sartika 12. Serling 13. Andini 14. Nur Nadirah 15. Supma Sari 16. Devi Permatasari 17. Muhammad Fachmi Idris



		<ol style="list-style-type: none">18. Fiskal19. Miranty Putri Mashud20. Aldino Pasha21. Indar Wisya22. Dian Puspitasari23. Amin24. Jamia Nugrah25. Megawati Putri26. Muhammad Yusril N27. Salsa Dian Anugrah28. Maulida29. Andika Taramidi30. Rinda31. Ulfiyah Zakia Safda32. Muhammad Bintang Pasya33. Rahmayati Yunus34. Sherli Renata Rasjid35. Muammar Qadafi Muhajir36. Ersya Mayora Putri
14	Bidang Kerjasama dan Pendanaan Koordinator Anggota	Prof. Dr. H. Hasbudin, SE. M.Si. Ak. QIA. CA <ol style="list-style-type: none">1. Dr. Syamsir Nur, SE. M.Si2. Ruslin, S.Ak. CSRS. AAP. CTA
15	Bidang Dokumentasi, Publikasi, dan Humas Koordinator Anggota	Prof. Dr. H. Andi Basru Wawo, SE. M.Si. Ak. CA <ol style="list-style-type: none">1. La Ode Muhidin, SP2. Sitti Nurnaluri, SE. M.Si3. Ika Maya Sari, SE. M.Si. Ak4. Hamdan5. Subardin6. Bachtiar7. Hasmiaty Muin, SE8. Naimun, SE



RUNDOWN ACARA

SIMPOSIUM NASIONAL AKUNTANSI (SNA) XXV

Rabu-Jumat, 7-9 SEPTEMBER 2022 | UNIVERSITAS HALU OLEO,
KENDARI 2022

“Peluang & Tantangan Profesi Akuntan Dalam Era Digitalisasi Menuju
Indonesia Maju yang Berkelanjutan”

Waktu	Kegiatan	Nama Ruangan
Hari Pertama Rabu, 7 September 2022		
07.30 – 08.30 WITA	Registrasi	Studio Mini FEB UHO
08.30 – 10.30 WITA	Poster	Studio Mini FEB UHO
08.30 – 10.30 WITA	Parallel Session I	
	OFFLINE	Nama Ruangan
	Ruang A1 (Kuantitatif) Kode Makalah: AKPM 089, 050, 013, PPJK 044	Akuntansi D1
	Ruang A2 (Kualitatif) Kode Makalah: AKMK 025, 006, AKSR 010, AKMK 004	Akuntansi D2
	Ruang A3 (Kualitatif) Kode Makalah: AKSR 013, 014, AKSP 019 & ETC 028	Akuntansi D3
	Ruang A4 (Kuantitatif) Kode Makalah: PPJK 042, 004, 002, 017	Akuntansi D4
	Ruang A5 (Kuantitatif) Kode Makalah: CG 016, 020, 021, ETC 023	Akuntansi D5
	Ruang A6 (Kuantitatif) Kode Makalah: AKSR 001, 002, DA 008, PPJK 019	Aula Akuntansi FEB UHO
	ONLINE	Meeting ID/Link Zoom
	Ruang A1 (Kuantitatif) Kode Makalah: AKPM 002, AKPM 075, AKPM 054, AKPM 004	Link Join: https://bit.ly/room01snakendari Meeting ID: 864 8576 6135 Passcode : 010101
	Ruang A2 (Kuantitatif) Kode Makalah: AKBL 025, AKBL 019, AKBL 010, 015	Link Join: https://bit.ly/room2snakendari Meeting ID: 934 0523 0390 Passcode : 222222
Ruang A3 (Kualitatif)	Link Join: https://bit.ly/room3snakendari	



	Kode Makalah: AKPM 095, AKPM 058, AKPM 098, AKPM 072	Meeting ID: 944 1321 0068 Passcode : 333333
	Ruang A4 (Kuantitatif) Kode Makalah: CG 015, CG 013, AF 010, AF 002	Link Join: https://bit.ly/room4snakendari Meeting ID: 942 9999 4441
		Passcode : 444444
	Ruang A5 (Kuantitatif) Kode Makalah: PPJK 021, PPJK 011, PPJK 032	Link Join: https://bit.ly/room5snakendari Meeting ID: 950 2177 5073 Passcode : 555555
	Ruang A6 (Kuantitatif) Kode Makalah: AKPM 003, AKPM 048, AKPM 081, CG 017	Link Join: https://bit.ly/room6snakendari Meeting ID: 976 0157 2538 Passcode : 666666
	Ruang A7 Kode Makalah: AKSP 039, AKSP 009, ETC 012, ETC 016	Link Join: https://bit.ly/room7snakendari Meeting ID: : 972 2726 5110 Passcode : 777777
	Ruang A8 Kode Makalah: AKPM 084, AKPM 074, AKPM 055, ETC 027	Link Join: https://bit.ly/room8snakendari Meeting ID: 938 8511 6602 Passcode : 888888
10.30 – 10.45 WITA	<i>Coffee Break</i>	
10.45 – 12.45 WITA	Parallel Session II	
	OFFLINE	Nama Ruangan
	Ruang A1 (Kualitatif) Kode Makalah: AKBL029, 008, AKMK 029, AF 006	Akuntansi D1
	Ruang A2 (Kuantitatif) Kode Makalah: AKSP 001, 055, 004, 022	Akuntansi D2
	Ruang A3 (Kuantitatif) Kode Makalah: AKPM 099, 023, AKMK 041, CG 001	Akuntansi D3
	Ruang A4 (Kuantitatif/Kualitatif) Kode Makalah: AKMK 043, PPJK 036, AKMK 041, AKSP 015	Akuntansi D4
	Ruang A5 (Kuantitatif) Kode Makalah: AKPM 035, 027, 006, 057	Akuntansi D5
Ruang A6 (Kuantitatif) Kode Makalah: SIPE 035, 025, 003, AKBL 007	Aula Akuntansi FEB UHO	



	ONLINE	Meeting ID/Link Zoom
	Ruang A1 (Kuantitatif) Kode Makalah: AKSP 044, AKSP 007, AKSP 013, AKSP 016	Link Join: https://bit.ly/room01snakendari Meeting ID: 864 8576 6135 Passcode : 010101
	Ruang A2: (Kuantitatif) Kode Makalah: CG 002, CG 023, ETC 022, CG 004	Link Join: https://bit.ly/room2snakendari Meeting ID: 934 0523 0390 Passcode : 222222
	Ruang A3: (Kuantitatif) Kode Makalah: AKPM 056, 077, 045, 060	Link Join: https://bit.ly/room3snakendari Meeting ID: 944 1321 0068 Passcode : 333333
	Ruang A4: (Kualitatif) Kode Makalah: SIPE 049, AKPM 096, AKBL 020, SIPE 013, ETC 030	Link Join: https://bit.ly/room4snakendari Meeting ID: 942 9999 4441 Passcode : 444444
	Ruang A5: (Kuantitatif/Kualitatif) Kode Makalah: PPJK 031, 041, AKSP 020, PPJK 009	Link Join: https://bit.ly/room5snakendari Meeting ID: 950 2177 5073 Passcode : 555555
	Ruang A6: (Kuantitatif) Kode Makalah: AKPM 073, 097, 082, AKBL 016	Link Join: https://bit.ly/room6snakendari Meeting ID: 976 0157 2538 Passcode : 666666
	Ruang A7: (Kuantitatif/Kualitatif) Kode Makalah: AKBL 006, AF 008, AKMK 002, PPJK 033	Link Join: https://bit.ly/room7snakendari Meeting ID: : 972 2726 5110 Passcode : 777777
	Ruang 8: (Kuantitatif) Kode Makalah AKPM 080, 010, 078, 017	Link Join: https://bit.ly/room8snakendari Meeting ID: 938 8511 6602 Passcode : 888888
12.15 – 13.00 WITA	ISHOMA	
	Paralel Session III	
	OFFLINE	Nama Ruangan
	Ruang A1: (Kualitatif) Kode Makalah: AKMK 050, PPJK 045, AKBL 018, PPJK 023	Ruang Ujian 1



13.00 – 15.00 WITA	Ruang A2: (Kuantitatif) Kode Makalah: SIPE 034, 044, AKPM 059	Ruang Ujian 2
	Ruang A3: (Kuantitatif) Kode Makalah: PPJK 027, 028, 022, 016	Manajemen C1. 02
	Ruang A4: (Kuantitatif/Kualitatif) Kode Makalah: SIPE 048, DA 005, 006, AKMK 031	Manajemen C1. 03
	Ruang A5: (Kuantitatif) Kode Makalah: AKMK 005, 024, 047, 032	Manajemen C1. 04
	Ruang A6: (Kuantitatif) Kode Makalah: SIPE 022, 046, 004, 005	Manajemen C1. 05
	ONLINE	Meeting ID/Link Zoom
	Ruang A1 (Kuantitatif) Kode Makalah: AKPM 016, 005, 088, SIPE 040	Link Join: https://bit.ly/room01snakendari Meeting ID: 864 8576 6135 Passcode : 010101
	Ruang A2 (Kualitatif) Kode Makalah: CG 002, 018, AKSR 015, ETC 021	Link Join: https://bit.ly/room2snakendari Meeting ID: 934 0523 0390 Passcode : 222222
	Ruang A3 (Kuantitatif) Kode Makalah: AKSP 012, AKPM 037, 024, AKSP 036	Link Join: https://bit.ly/room3snakendari Meeting ID: 944 1321 0068 Passcode : 333333
	Ruang A4 (Kuantitatif) Kode Makalah: AKMK 027, 014, 020, 007	Link Join: https://bit.ly/room4snakendari Meeting ID: 942 9999 4441 Passcode : 444444
	Ruang A5 (Kuantitatif) Kode Makalah: SIPE 037, 009, 023, 030, ETC 026	Link Join: https://bit.ly/room5snakendari Meeting ID: 950 2177 5073 Passcode : 555555
	Ruang A6 (Kuantitatif) Kode Makalah: AKMK 017, 036, CG 009, ETC 029	Link Join: https://bit.ly/room6snakendari Meeting ID: 976 0157 2538 Passcode : 666666
	Ruang A7 (Kuantitatif) Kode Makalah: AKSP 006, PPJK 007, 039, 012	Link Join: https://bit.ly/room7snakendari Meeting ID: : 972 2726 5110 Passcode : 777777
		Link Join:



	Ruang A8 (Kuantatif/Kualitatif) Kode Makalah: AKSP 029, 040, 002, 043	https://bit.ly/room8snakendari Meeting ID: 938 8511 6602 Passcode : 888888
13.00– 14.30 WITA	Forum Keilmuan - HYBRID	
	1. Akuntansi Keuangan Koordinator: Aria Farahmita (Univ. Indonesia) Narasumber: Dini Rosdini (Univ.Padjajaran)	Ruang Aula Akuntansi- Link Zoom 9 https://bit.ly/room9snakendari Meeting ID: 998 2100 2602 Passcode: 999999
	2. Akuntansi Perpajakan Koordinator: Prof. Eko Suwardi (Universitas Gadjah Mada)	Ruang D2 - Link Zoom 10 https://bit.ly/room10snakendari Meeting ID: 986 8954 7492 Passcode: 101010
	3. Akuntansi Manajemen, Governance dan CSR (Governance dan CSR, Research and Practical Issues in Sustainable Ecosystem) Koordinator: Prof. Hasan Fauzi (Universitas Sebelas Maret)	Ruang D3 - Link Zoom 11 https://bit.ly/room11snakendari Meeting ID: 952 3949 4350 Passcode: 111111
	4. Akuntansi Syariah Narasumber: Prof. Mohammad Nizarul Alim (Universitas Trunojoyo)	Ruang D4 - Link Zoom 12 https://bit.ly/room12snakendari Meeting ID: 987 9539 6808 Passcode: 121212
	5. Auditing Koordinator: Fitriany (Universitas Indonesia)	Ruang D5 - Link Zoom 13 https://bit.ly/room13snakendari Meeting ID: 910 2793 3716 Passcode: 131313
	6. Sistem Informasi Koordinator: Sony Warsono (Universitas Gadjah Mada)	Ruang D1 - Link Zoom 14 https://bit.ly/room14snakendari Meeting ID: 996 9407 1669 Passcode: 141414
7. Akuntansi Sektor Publik Narasumber: Harnovinsah (Universitas Pancasila)	Ruang C11 - Link Zoom 15 https://bit.ly/room15snakendari Meeting ID: 974 3031 5007 Passcode: 151515	
	Forum Bidang Studi - HYBRID	
	1. Prodi S1: Progres Implementasi MBKM Koordinator: Dyah Setyaningrum (Universitas Indonesia)	Ruang D1 - Link Zoom 9 https://bit.ly/room9snakendari Meeting ID: 998 2100 2602 Passcode: 999999



14.30-16.00 WITA	2. Prodi S2 & S3 Koordinator: Noerlaili Suwarno Narasumber: Harry Suharman	Ruang D2 - Link Zoom 10 https://bit.ly/room10snakendari Meeting ID: 986 8954 7492 Passcode: 101010
	3. Vokasi Narasumber: Sururi	Ruang D3 - Link Zoom 11 https://bit.ly/room11snakendari Meeting ID: 952 3949 4350 Passcode: 111111
	4. PPAk: Perkembangan Terkini Kebijakan PPAk Koordinator: Dr. Syafruddin Ginting Narasumber: Saiful Rahman Soenaria, DSAP IAI	Ruang D4 - Link Zoom 12 https://bit.ly/room12snakendari Meeting ID: 987 9539 6808 Passcode: 121212
	5. Aliansi Jurnal Koordinator: Prof. Ihyaul Ulum Narasumber: Hafiez Sofyani	Ruang D5 - Link Zoom 13 https://bit.ly/room13snakendari Meeting ID: 910 2793 3716 Passcode: 131313
15.00 – 15.30 WITA	<i>Coffee Break</i>	Halaman dan Masjid FEB UHO
15.30 – 17.30 WITA	Parallel Session IV	
	OFFLINE	Nama Ruangan
	Ruang A1: (Kuantitatif) Kode Makalah: AKBL 009, AKPM 103, 109, 018	Ruangan Ujian 1
	Ruang A2: (Kuantitatif) Kode Makalah: SIPE 010, 038, 002, 021	Ruangan Ujian 2
	Ruang A3: (Kuantitatif) Kode Makalah: AKBL 012, 028, 030, 027	Manajemen C1.02
	Ruang A4: (Kuantitatif) Kode Makalah: AF 005, 007, 001, DA 007	Manajemen C1.03
	Ruang A5: (Kuantitatif) Kode Makalah: AKSP 053, AKPM 066, 064, 070	Manajemen C1.04
	ONLINE	Meeting ID/Link Zoom
	Ruang A1 (Kuantitatif) Kode Makalah: AKMK 011, AKMK 039, PJK 008, AKSP 037	Link Join: https://bit.ly/room01snakendari Meeting ID: 864 8576 6135 Passcode : 010101
	Ruang A2 (Kuantitatif/Kualitatif) Kode Makalah: SIPE 024, SIPE 031, SIPE 006, ETC 002, ETC 035	Link Join: https://bit.ly/room2snakendari Meeting ID: 934 0523 0390 Passcode : 222222
Ruang A3 (Kuantitatif)	Link Join: https://bit.ly/room3snakendari	



	Kode Makalah: AKPM 062, AKPM 040, AKMK 019	Meeting ID: 944 1321 0068 Passcode : 333333
	Ruang A4 (Kuantitatif) Kode Makalah: SIPE 032, SIPE 041, ETC 013, SIPE 043, SIPE 029	Link Join: https://bit.ly/room4snakendari Meeting ID: 942 9999 4441 Passcode : 444444
	Ruang A5 (Kuantitatif) Kode Makalah: DA 010, SIPE 039, SIPE 012, SIPE 047	Link Join: https://bit.ly/room5snakendari Meeting ID: 950 2177 5073 Passcode : 555555
	Ruang A6 (Kuantitatif) Kode Makalah: AKMK 009, AKMK 035, AKSR 017, AKSR 011	Link Join: https://bit.ly/room6snakendari Meeting ID: 976 0157 2538 Passcode : 666666
	Ruang A7 (Kuantitatif) Kode Makalah: AKMK 037, AKMK 021, SIPE 001, SIPE 028, SIPE 027	Link Join: https://bit.ly/room7snakendari Meeting ID: : 972 2726 5110 Passcode : 777777
	Ruang A8 (Kuantitatif) Kode Makalah: AKSP 032, AKS	Link Join: https://bit.ly/room8snakendari Meeting ID: 938 8511 6602 Passcode : 888888
17.30 – 18.30 WITA	Istirahat Solat Maghrib	
18.30 – 19.00 WITA	Perjalanan ke Rumah Dinas Gubernur (Bus Berangkat dari FEB UHO)	
19.00 – 22.00 WITA	Gala Dinner	
	Sambutan: <ol style="list-style-type: none">1. Dekan FEB Universitas Halu Oleo2. rektor Universitas Halu Oleo3. Ketua KAPd IAI4. Ketua Dewan Pengurus Nasional IAI - Prof. Mardiasmo, MBA., Ph.D5. Gubernur Provinsi Sulawesi Tenggara	



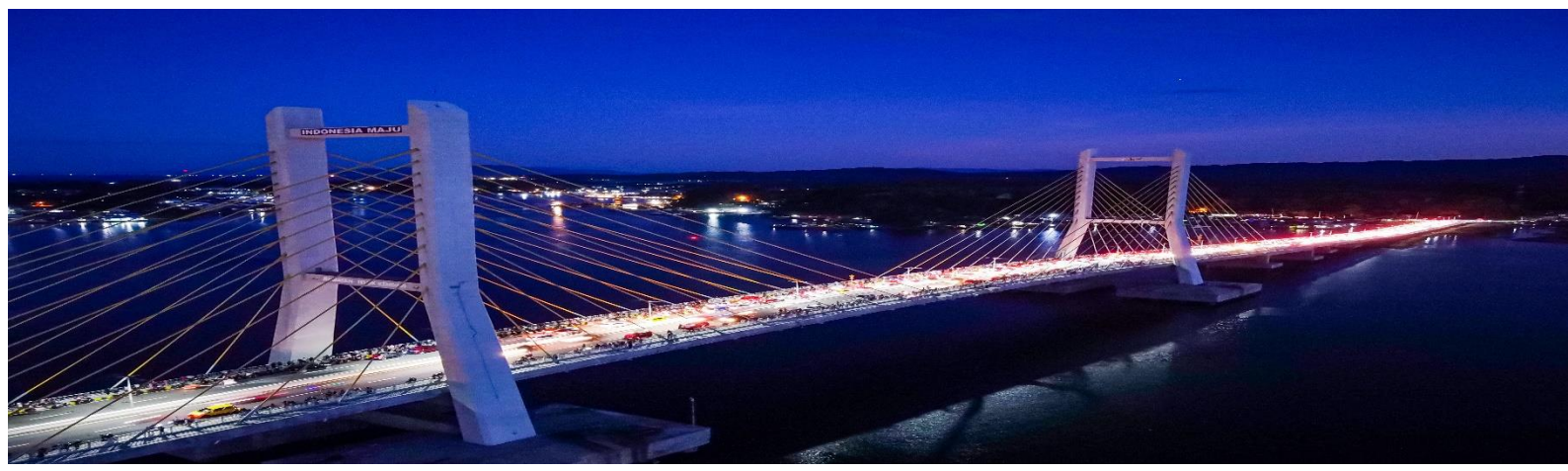
ABSTRAK PAPER

SIMPOSIUM NASIONAL AKUNTANSI



SNAP
XXV

KENDARI 2022





PENGARUH KONEKSI POLITIK DAN CORPORATE GOVERNANCE TERHADAP KINERJA KEUANGAN PERUSAHAAN

Full paper

Siti Solekhah

Universitas Jenderal Soedirman
sitisolekhah36@gmail.com

Eliada Herwiyanti

Universitas Jenderal Soedirman
eliadaherwiyanti@gmail.com

Yusriati Nur Farida

Universitas Jenderal Soedirman
yusriati_nur_farida@yahoo.com

Abstract: *The development of the business world in Indonesia makes the competition between companies in all types of business fields increasingly high. The tight business competition forces companies to make more effective and efficient strategies in improving the company's performance so as not to lose to its competitors. Company performance is influenced by internal and external factors of the company. Among various factors, corporate governance is one of the important internal factors as well as politics as one of the external factors that influence the company's performance. Therefore, it is interesting to conduct research that examines corporate governance and political connections to company performance so that it can be seen whether there really is an influence and influence of the independent variables on the dependent variable. The dependent variable in this study is the company's financial performance as a proxy for ROE. While the independent variables are political connections, size of the board of commissioners, institutional ownership, and government ownership, then company size is involved as a control variable. This study uses secondary data in the form of data on the annual reports of infrastructure, transportation, property, logistics, and real estate companies accessed from the Indonesia Stock Exchange website. The research data were 72 of the total population of 162 companies and then analyzed using multiple linear regression. The results showed that political connections and government ownership had no effect on the company's financial performance. Meanwhile, the size of the board of commissioners and institutional ownership affect the company's financial performance. Thus, the results of this study do not support agency theory and resource-based theory regarding the influence of political connection variables and government ownership on financial performance variables.*

Keywords: *political connection, corporate governance, financial performance*



ANALISIS KINERJA KEUANGAN PEMERINTAH DAERAH TIMOR TENGAH SELATAN DI MASA PANDEMI COVID-19

Full paper

Luther

Erwin Suan

ABSTRAK

Penelitian ini bertujuan untuk mengetahui Kinerja Keuangan Pemerintah Daerah Timor Tengah Selatan di masa Pandemi Covid-19. Pendekatan penelitian adalah penelitian kuantitatif. Data yang di peroleh dengan melakukan dokumentasi Laporan Realisasi anggaran Pemerintah Kabupaten Timor Tengah selatan. Teknik analisis data yang di gunakan adalah analisis Rasio Kemandirian Keuangan daerah, Analisis Rasio Utama Efektivitas PAD, analisis Rasio efisiensi Keuangan Daerah, analisis Rasio Keserasian Belanja Daerah. Hasil penelitian menunjukkan Tingkat kemandirian keuangan Pemerintah Daerah Timor Tengah Selatan di masa Pandemi Covid-19 ada pada kategori rendah, efektivitas Pendapatan Asli Daerah tidak efektif, Rasio Efisiensi keuangan daerah Kabupaten Timor Tengah Selatan menunjukkan penggunaan anggaran secara efisien, Keserasian belanja Pemerintah Daerah Kabupaten Timor Tengah Selatan tidak serasi.

Kata Kunci : Kinerja Keuangan, Kemandirian, Efektivitas, Efisiensi.



**PENGARUH KINERJA PENGELOLA KEUANGAN DAN
PEMANFAATAN TEKNOLOGI INFORMASI TERHADAP KUALITAS
PELAPORAN KEUANGAN DI MASA PANDEMI CORONAVIRUS
DISEASE (COVID-19)
(Studi Pada Organisasi Perangkat Daerah Kota Bengkulu)**

Full Paper

Abdullah¹⁾

Universitas Bengkulu, Indonesia
abdullah@unib.ac.id

Syifa Novanda Resta²⁾

Universitas Bengkulu, Indonesia
syifanovanda96@gmail.com

Abstract: *This study aims to provide empirical evidence of the influence of financial management performance and utilization of information technology on the quality of financial reporting during the Covid-19 pandemic. The population in this study were employee who worked as financial managers at the Bengkulu City government. This study was tested using multiple linear regression analysis using the SPSS 22.0 for windows program. The results show that the performance of financial managers has a positive influence on the quality of financial reporting at the Bengkulu City government but for the use of information technology it has not effect to quality of Bengkulu City government financial reporting during the Covid-19 Pandemic. The limitation of this study is that the adjusted R square value produced is still relatively small, indicating that there are still many other variables that affect the quality of financial reporting government.*

Keywords: *Quality of Financial Reporting, Financial Management Performance, Utilization of Information Technology during the Covid-19 Pandemic*



REAKSI PASAR MODAL INDONESIA TERHADAP PENGUMUMAN PERANG RUSIA-UKRAINA (STUDI KASUS SAHAM LQ-45 DI BURSA EFEK INDONESIA)

Full paper

Nurhaflah Soraya
Politeknik Negeri Medan
nurhaflah@polmed.ac.id

Abstract : *The development of the Indonesian capital market is very vulnerable to macroeconomic factors and global economic conditions. This research was conducted because there were no previous researchers who had statistically examined the reaction of the Indonesian capital market to the announcement of the war between Russia and Ukraine so this research could increase literacy for further research. This research is an event study that aims to analyze the reaction of the Indonesian capital market, especially on the LQ45 stock before and after political events that occurred abroad, namely the announcement of war between Russia and Ukraine on February 24, 2022, using abnormal return indicators. The sample in this study are companies that are in the LQ45 stock index. The data used is secondary data in the form of the company's daily closing price and the Jakarta Composite Index (JCI). The hypotheses in this study were tested using the Wilcoxon signed-rank test and one-sample t-test. The results showed that there was no significant abnormal return on the day around the announcement of the war between Russia and Ukraine that could affect the reaction of the LQ45 stock market and there was no significant difference in abnormal return before and after the announcement of the Russian-Ukrainian war, so it can be concluded that the Indonesian capital market is not reacted significantly to the events of the war between Russia and Ukraine.*

Keywords: *Abnormal Return, Event study, LQ45 stock, Capital Market*



PENGARUH SISTEM AKUNTANSI PEMERINTAH, KOMPETENSI SUMBER DAYA MANUSIA DAN PEMANFAATAN TEKNOLOGI INFORMASI TERHADAP KUALITAS LAPORAN KEUANGAN DIMEDIASI *GOOD GOVERNANCE*

Full paper

Ribka Jessica Simatupang
Ribkajessica23@gmail.com

Nur Azlina
nur.azlina@lecturer.unri.ac.id

Suci Nurulita
Suci.nurulita@lecturer.unri.ac.id

ABTRACT

This study was to examine the effect of the Government Accounting System, Human Resource Competence and the use of Information Technology on the quality of local government financial reports mediated by good governance studies on OPD Pekanbaru City, Riau Province. In this study, the sampled population was 43 regional organizations. Sampling using sensus method. The data analysis used in this research is using the Structural Equation Model (SEM) based on Partial Least Square (PLS). The results of the study conclude that good governance affects the quality of local government financial reports, government accounting systems affect good governance, HR competence and IT utilization do not affect good governance. Government Accounting System affects the quality of local government financial reports through the mediation of Good Governance, HR Competence and IT utilization does not affect the quality of local government financial reports through Good Governance mediation

Keywords: *Good Governance, Quality of Local Government Financial Reports, Government Accounting System, Human Resource Competence, Utilization of Information Technology*



PENGARUH GOOD CORPORATE GOVERNANCE TERHADAP EARNINGS QUALITY DENGAN SUSTAINABILITY REPORT QUALITY SEBAGAI PEMODERASI

Full Paper

Ranisa Serafina Gladisonia¹

Vinola Herawaty^{1*}

¹Program Studi Akuntansi, Universitas Trisakti Jakarta

*Penulis korespondensi: vinola.herawati@trisakti.ac.id

Abstract

The aim of this research is to determine whether of Good Corporate Governance including Board Independence, Audit Committee, and Audit Quality influence on Earnings Quality which %moderated by Sustainability Report Quality.. The data in this research uses secondary data sources that derived from company financial statements that can be obtained from www.idx.co.id or the official website of each company. Data were collected using purposive sampling method and analyzed using a statistic tool of SPSS version 26. Analysis of the data of this research is in the form of annual financial reports of manufacturing companies with the industrial sector, namely Consumer Non-Cyclicals published in 2018 to 2020. The Conditional Revenue Stubben Model is used for measurement of Earnings Quality. The results of this research show that Board Independence and Audit Quality have a significant positive effect on Earnings Quality, while the Audit Committee has no effect on Earnings Quality. And it is proven that the Quality of the Sustainability Report weakens the influence of the Audit Committee on Earnings Quality, although individually Sustainability Reports Quality does not have a negative influence on Earnings Quality and is unable to weaken the relationship of Board Independence with Earnings Quality, nor strengthen the relationship between Audit Quality and Earnings Quality.

Keywords: *Earnings Quality, Board Independence, Good Corporate Governance, Sustainability Reporting Quality*



APAKAH PENGHASILAN KOMPREHENSIF LAIN DAPAT MEMPENGARUHI DIVIDEN DI INDONESIA?

Full Paper

Marhaendra Kusuma

Universitas Islam Kadiri – Kediri
marhaenis@uniska-kediri.ac.id

Septiana Dinar Wahyuni

Universitas Islam Kadiri – Kediri
ddinardinar28@gmail.com

Abstract : *The application of fair value accounting in the presentation of others comprehensive income (OCI). OCI is not from performance management, it is unrealized income from fair value adjustments, but OCI is presented in one performance report with net income. It is interesting to study whether OCI can pay dividends with data on companies listed on the IDX in 2015 – 2019. The results show that the OCI group items that will be reclassified to net income have a positive effect on dividends, while the aggregate OCI has no effect. Profitability and operating cash flow are able to act as a mediator. Novelty of the study examines the effect of aggregate OCI and OCI reclassification on dividends, and the mediating role of profitability and operating cash flow in the effect of OCI on dividends, in addition to the literature that has been provided by previous research on factors that affect dividends, such as: political connections, share ownership concentration, company size, growth stage, and profitability.*

Keywords: *aggregate OCI, OCI reclassification, dividend*



BIBLIOMETRIC ANALYSIS OF *DIGITAL ACCOUNTING* USING R BIBLIOSHINY

Full Paper

Irman Firmansyah
Universitas Siliwangi
irmanfirmansyah@unsil.ac.id

Wildan Dwi Dermawan
Universitas Siliwangi
wildan.dermawan@unsil.ac.id

Abstract: *Digital technology significantly affects business processes, one of which is the accounting aspect that supports providing fast and accurate financial reports. The use of digital technology in accounting is often called digital accounting. This has prompted researchers to examine the impact of digital technology on accounting. Therefore, many publications have been detected examining this issue but have not mapped it well. This study aims to map research on digital accounting. This research was conducted on the dimensions.ai database from 2013 to mid-2022. Using the keyword “digital accounting”, 1,397 documents were obtained consisting of journal articles, book chapters, monographs, preprints, and proceedings. The R biblioshiny software found that the most relevant journals were Contributions to Management Science, IOP Conference Series Material Science and Engineering, and Plos One. Meanwhile, the one with the biggest impact is Plos One. In addition, the most relevant authors are Muravskiy and Shao. But the ones who had the biggest impact were Agrell, Karlsson, and Troshani. The distribution of words is dominated by ‘digital transformation’, ‘accounting information’, ‘digital technologies’, and ‘digital accounting’. Topics that have emerged in recent years are digital transformation, accounting information, digital accounting, blockchain technology, and accounting systems. Even blockchain technology is still emerging in 2022. These findings illustrate the importance of using digital technology in accounting, thus triggering researchers to continue to develop ideas and other significant findings related to digital accounting.*

Keywords: *accounting, digital, R biblioshiny.*



GOVERNMENT REPORTING & PUBLIC SERVICE QUALITY: ARE THEY TWIN?

Full paper

Puspa Kusuma Putri

Politeknik Keuangan Negara STAN
1401190227.puspakusuma@gmail.com

Puji Wibowo

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

Abstrak: Pelayanan publik merupakan salah satu tantangan pemerintah untuk memenuhi kebutuhan masyarakat dalam rangka meningkatkan kesejahteraan umum. Dalam penyelenggaraan pelayanan publik diperlukan pengawasan agar tujuan pelayanan publik dapat tercapai. Penelitian ini bertujuan untuk menganalisis pengaruh temuan audit dan tindak lanjut rekomendasi audit terhadap kualitas pelayanan publik melalui kualitas laporan keuangan. Penelitian ini menggunakan regresi cross-sectional dengan menggunakan data sebanyak 170 observasi dari 34 kementerian dan lembaga di Indonesia untuk periode 2015-2019. Pemilihan sampel yang digunakan adalah metode purposive sampling. Pengujian hipotesis dilakukan dengan menggunakan analisis regresi logistik biner, regresi linier berganda, dan analisis jalur. Hasil penelitian menunjukkan bahwa temuan audit berpengaruh negatif terhadap kualitas laporan keuangan, sedangkan tindak lanjut rekomendasi audit tidak berpengaruh terhadap kualitas laporan keuangan. Temuan audit tidak mempengaruhi kualitas pelayanan publik sedangkan tindak lanjut rekomendasi audit mengarah pada pelayanan publik yang lebih baik. Selain itu, secara tidak langsung temuan audit dan tindak lanjut rekomendasi audit tidak berpengaruh terhadap kualitas pelayanan publik masing-masing melalui kualitas laporan keuangan.

Kata Kunci: temuan audit, tindak lanjut rekomendasi audit, kualitas laporan keuangan, kualitas pelayanan publik, PNB



SANKSI PAJAK SEBAGAI PEMODERASI HUBUNGAN PENGARUH PEMAHAMAN AKUNTANSI, PEMAHAMAN PERATURAN PAJAK DAN PENGETAHUAN PAJAK TERHADAP KEPATUHAN WAJIB PAJAK UMKM

Full paper

Fitrini Mansur
Universitas Jambi
fitrinimansur@unja.ac.id

Riski Hernando
Universitas Jambi
riskihernando@unja.ac.id

Eko Prasetyo
Universitas Jambi
ekoprasetyo@unja.ac.id

Abstrak: Penelitian ini bertujuan untuk menguji bagaimana pengaruh langsung terkait pemahaman akuntansi, pemahaman peraturan pajak dan pengetahuan pajak terhadap kepatuhan wajib pajak UMKM. Penelitian ini juga bertujuan untuk menguji pengaruh tidak langsung terkait seberapa kuat sanksi pajak mempengaruhi hubungan antar variabel tersebut. Populasi yang digunakan adalah UMKM dengan sampel penelitian ialah UMKM pada sektor makanan/minuman di kota Jambi dengan jumlah partisipan sebanyak 74 responden. Penelitian ini menggunakan kuesioner yang didistribusikan dengan teknik hand delivery systems dan diolah menggunakan SEM PLS dengan software Warp PLS 7.0. Hasil penelitian menunjukkan bahwa pengetahuan akuntansi tidak mempengaruhi kepatuhan wajib pajak UMKM di kota Jambi, Namun, pemahaman pajak, peraturan pajak dan sanksi pajak mampu mempengaruhi kepatuhan wajib pajak UMKM di kota Jambi baik secara langsung maupun tidak langsung. Penelitian ini memberikan suatu kebaruan dan pengayaan baik dari model yang dibentuk hingga alat analisis yang digunakan. Hasil penelitian ini berkontribusi baik praktis maupun teoritis terutama oleh pihak pemerintah untuk lebih masif dalam hal mensosialisasikan (literasi) mengenai pajak kepada pelaku UMKM.

Kata Kunci: kepatuhan wajib pajak, pemahaman akuntansi, pemahaman peraturan pajak, pengetahuan pajak, sanksi pajak



NON PERFORMING FINANCING SEBAGAI PEMEDIASI TERHADAP KINERJA KEUANGAN

Full paper

Oyong Lisa
Universitas Gajayana Malang
oyong.lisa68@gmail.com

Djuni Farhan
Universitas Gajayana Malang
djunifarhan@gmail.com

Ahmad Dahlan
Universitas Gajayana Malang
Achmaddahlan@unigamalang.ac.id

Abstract:

Abstract: *Financial performance is the main tool for management and investors to obtain information. The company's financial performance is shown by the profits earned. This study aims to analyze the effect of Mudharabah Financing and Ijarah Financing on Non-Performing Financing, analyze the impact of Mudharabah Financing and Ijarah Financing on financial performance, and analyze the impact of non-performing financing on financial performance, analyze the impact of Non-Performing Financing as a Mediator of Mudharabah Financing and Ijarah Financing on Financial Performance. The sample in this study was 37 Sharia Cooperatives in East Java with an observation period of 3 years, from 2018 to 2020. The analysis technique used SEM-PLS. The results of the analysis show that Mudharabah financing has no effect on non-performing financing, and Ijarah financing has a significant effect on non-performing financing. Mudharabah Financing and Ijarah Financing have a significant effect on financial performance. Non-performing financing on financial performance. Non-Performing Financing cannot mediate the impact of Mudharabah Financing on Financial Performance. Non-Performing Financing mediates the impact of Ijarah Financing on Financial Performance.*

Keywords: *Mudharabah Financing, Ijarah Financing, Non-Performing Financing, Financial Performance*



KEMAMPUAN DETEKSI KECURANGAN AUDITOR EKSTERNAL: DILIHAT DARI KEAHLIAN FORENSIC ACCOUNTING

Full paper

Sri Fadilah

Program Studi Akuntansi, FEB Universitas Islam
Bandung
srifadilah03@gmail.com

Tomy Nusa Lim

Magister Akuntansi Univeristas Trisakti
lim.tomy12@gmail.com

Mey Maemunah

Program Studi Akuntansi, FEB Universitas Islam
Bandung
mey_maemunah@yahoo.com

Rudy Hartanto

Program Studi Akuntansi, FEB Universitas Islam
Bandung
rudyhartanto05@gmail.com

Abstract: *The objective of the research is to find out the effects of forensic accounting skills namely: Auditing skills, Investigating skills, Knowledge of Law, Communication skills, Psychology, Criminology and victimology skills, Knowledge of Accounting, and skills and knowledge of Information Technology possessed by external auditors on their abilities in detecting a fraud. The research methods use survey with quantitative approaches. The population of the research is the accountants from the big four Public Accounting Firms (KAP). Samples are 370 external auditors and collecting data techniques are through questionnaires, deep interviews and accounting firms documentation. The analytical tool used is multiple regression. The results of the research are that the auditing skill, communication skills, psychology, criminology and victimology skills, and knowledge and skills of Information Technology affect the auditors' ability in fraud detection, whereas investigative Knowledge and skills, Knowledge of Law and Knowledge of Accounting do not affect Fraud Detection Skills.*

Keywords: *Auditing, Forensic Accounting, Fraud Detection*



KUALITAS AUDIT DIANTARA ATRIBUTS AUDITOR DAN CHIEF EXECUTIVE OFFICER DUALITY

Wiwi Idawati

STIE Indonesia Banking School
wiwi.idawati@ibs.ac.id

Serli Eka Agtiano

STIE Indonesia Banking School
serli.20181211018@ibs.ac.id

Abstrak : Seorang akuntan publik semakin kedepan memiliki tantangan yang semakin berat, banyaknya sanksi pencabutan izin seorang akuntan publik pada tahun 2017 serta sanksi pembatasan izin untuk rekan akuntan publik Big 4 di tahun 2018 menunjukkan bahwa kualitas audit seorang akuntan publik belum memenuhi standar profesional dan semakin menurun kualitasnya. Penelitian mengidentifikasi untuk audit tenure, audit fee, audit effort, ceo duality pengaruh Pandemi COVID-19 terhadap kualitas audit. Populasi adalah Perusahaan Non-Financial sebanyak 617 dengan teknik dalam pengambilan sampel purposive sampling sehingga sampel yang didapat sebanyak 176 perusahaan. Regresi linier berganda dengan metode analisis regresi data panel dengan 2 (dua) persamaan penelitian yaitu Persamaan Penelitian 1 (satu) menggunakan tahun penelitian 2017-2019 sebelum Pandemi COVID-19 serta Persamaan Penelitian 2 (dua) menggunakan tahun penelitian 2019-2020 Masa Pandemi COVID-19. Hasil penelitian menyatakan audit tenure berpengaruh positif Sebelum Pandemi COVID-19 sedangkan audit tenure tidak berpengaruh terhadap kualitas audit pada masa COVID-19, selanjutnya audit fee berpengaruh negative Sebelum Pandemi COVID-19 sedangkan audit fee tidak berpengaruh terhadap kualitas audit pada Masa Pandemi COVID-19, demikian dengan audit effort tidak berpengaruh Sebelum Pandemi COVID-19 sedangkan audit effort Masa Pandemi COVID berpengaruh positif terhadap kualitas audit namun dengan ceo duality Sebelum dan Masa Pandemi COVID-19 ceo duality tidak berpengaruh terhadap kualitas audit.

Kata Kunci : Audit Tenure, Audit Fee, Audit Effort, Chief Executive Officer Duality, dan Kualitas Audit.



PENGARUH *ENVIRONMENTAL MANAGEMENT ACCOUNTING* TERHADAP NILAI PERUSAHAAN DENGAN *CORPORATE ETHICAL IDENTITY* SEBAGAI VARIABEL PEMODERASI: STUDI PADA PERUSAHAAN YANG TERDAFTAR DI BURSA EFEK DI NEGARA ANGGOTA ASEAN

Full paper

Gibrannudin Effendi Al Rasyid
Magister Akuntansi, UGM
gibrannudin@mail.ugm.ac.id

Mahfud Sholihin
Magister Akuntansi, UGM
mahfud@ugm.ac.id

Abstract: *Business activities usually have an impact on the environment such as pollution. This triggers climate change and will create new challenges regarding managing the impact of business activities. Related to environmental problems, countries in the ASEAN (Association of Southeast Asian Nations) region have a bad carbon reduction score. The purpose of this study is to examine the effect of Environmental Management Accounting (EMA) on firm value and the moderating effect of Corporate Ethical Identity (CEI) in this relationship. The results of this research show that EMA has a significant positive effect on firm value. The CEI variable as the moderator can strengthen the relationship between EMA and firm value. The results above indicate that the application of EMA can increase firm value. Additionally, the implementation of EMA performed by ethical management signifies the firm's value.*

Keywords: *Corporate Ethical Identity, Environmental Management Accounting, EMA, Firm Value*

Abstrak: Aktivitas bisnis biasanya memiliki dampak pada lingkungan seperti polusi. Hal tersebut memicu perubahan iklim yang memunculkan tantangan baru tentang pengelolaan dampak aktivitas bisnis. Terkait dengan masalah lingkungan, negara-negara di kawasan ASEAN (Association of Southeast Asian Nations) memiliki skor pengurangan karbon yang tidak begitu baik. Tujuan penelitian ini adalah menguji pengaruh Environmental Management Accounting (EMA) terhadap nilai perusahaan, dan menguji efek moderasi Corporate Ethical Identity (CEI) dalam hubungan tersebut. Hasil penelitian ini adalah EMA berpengaruh positif terhadap nilai perusahaan. Variabel CEI sebagai pemoderasi mampu memperkuat hubungan EMA terhadap nilai perusahaan. Hasil di atas menunjukkan bahwa penerapan EMA mampu meningkatkan nilai perusahaan. Penerapan EMA yang dilakukan oleh manajemen yang beretika mampu melipatgandakan nilai perusahaan.

Kata kunci: Corporate Ethical Identity, Environmental Management Accounting, EMA, Nilai Perusahaan



STUDI ETNOMETODOLOGI PENGANGGARAN DI FAKULTAS EKONOMI PADA UNIVERSITAS BERSTATUS BLU

Full Paper

ST. Hartina Putri N

Universitas Negeri Gorontalo

fahruldjibu@gmail.com

Niswatin

Universitas Negeri Gorontalo

niswatin@ung.ac.id

Nilawaty Yusuf

Universitas Negeri Gorontalo

nilawatyusuf@gmail.com

Abstrak: Penelitian ini bertujuan untuk mengetahui proses penganggaran di Fakultas Ekonomi Universitas Negeri Gorontalo. Dalam melakukan penelitian ini, peneliti hadir sebagai pengamat partisipan yang terlibat langsung dalam proses penelitian. Metode yang digunakan adalah kualitatif dengan menggunakan pendekatan etnometodologi. Penelitian ini berfokus pada proses penganggaran di Fakultas Ekonomi. Pengumpulan data dilakukan melalui wawancara langsung, observasi, dan dokumentasi. Dalam teknik analisis data menggunakan pengumpulan data, reduksi data, penyajian data, dan penarikan kesimpulan.

Hasil penelitian menunjukkan bahwa proses penganggaran di Fakultas Ekonomi Universitas Negeri Gorontalo menggunakan metode bottom-up. pelaksanaan menunjukkan bahwa segala bentuk transaksi baik penerimaan anggaran atau uang disesuaikan dengan perencanaan yang jumlah anggarannya telah diatur dalam RBA, kemudian direalisasikan oleh Fakultas dan Jurusan/Prodi, pada pertanggungjawaban penganggaran Fakultas Ekonomi di Universitas Negeri Gorontalo pimpinan Jurusan/Prodi menyampaikan laporan pertanggungjawaban yang disertai dengan bukti dan lampiran program atau kegiatan yang dibuat ke tingkat Fakultas, selanjutnya pimpinan Fakultas menyampaikan kembali laporan keterangan pertanggungjawaban tersebut kepada Universitas sebagaimana mekanisme pertanggungjawaban secara formal.

Kata Kunci: Anggaran, Penganggaran Fakultas, Etnometodologi



PENGARUH SPESIALISASI INDUSTRI AUDITOR, REPUTASI AUDITOR, KOMPLEKSITAS AUDIT DAN KOMITE AUDIT TERHADAP AUDIT REPORT LAG

Full paper

Retna Safriliana

Universitas Merdeka Malang
retnasafriliana@yahoo.com

Alisya Ritanti

Universitas Merdeka Malang
alisyaritan2604@gmail.com

Ria Mennita

Universitas Merdeka Malang
riamennita56@gmail.com

Abstract: *The purpose of this study was to examine the effect of auditor industry specialization, auditor reputation, audit complexity and audit committee on audit report lag. Audit report lag is the length of days required by the auditor to carry out the audit process, which is calculated from the end date of the company's financial reporting to the date of issuance of the audited financial statements. The data used in this study is secondary data and was selected using the purposive sampling method with a total sample of 12 manufacturing companies listed on the Indonesia Stock Exchange in 2018-2020. The results showed that the industry specialization of auditors and audit committees had no effect on audit report lag, while auditor reputation and audit complexity had an effect on audit report lag*

Keywords: *audit report lag; auditor industry specialization; auditor reputation; audit complexity; audit committee*



PENGARUH KONDISI KEUANGAN PERUSAHAAN, PERTUMBUHAN PERUSAHAAN, REPUTASI AUDITOR DAN *AUDIT TENURE* TERHADAP OPINI AUDIT *GOING CONCERN* DI INDONESIA

Full paper

Vivi Nurnadlifah

Universitas Merdeka Malang
vivi.nurnadlifah@student.unmer.ac.id

Retna Safriliana

Universitas Merdeka Malang
email: retna.safriliana@unmer.ac.id

Ria Mennita

Universitas Merdeka Malang
ria.mennita@unmer.ac.id

Abstract

The purpose of this research to analyze the effect of financial condition, growth of the company, auditor reputation and audit tenure of to going concern opinion. The financial condition proxied with Z-score and company's growth is proxied with the sales growth. This research used secondary data and selected by purposive sampling method. The sample used in this research were 20 manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2018-2020. The result of this research indicate that financial condition and audit tenure have an effect on going concern audit opinion as the growth of the company and auditor reputation has no effect on going concern audit opinion. This means that the company's financial condition and audit tenure are very important for the auditor in providing a going concern audit opinion but for company's growth and auditor reputation it is not a determining factor for auditors in providing going concern audit opinion.

Keywords: *financial condition, growth of the company, auditor reputation, audit tenure, going concern audit opinion*



PENERAPAN *GOOD UNIVERSITY GOVERNANCE* di UNIVERSITAS X

Full paper

Nathania Carissa Tjahja Pranata

Fakultas Ekonomika dan Bisnis Universitas

Kristen Satya Wacana

232018007@student.uksw.edu

Ika Kristianti

Fakultas Ekonomika dan Bisnis Universitas

Kristen Satya Wacana

ika.kristianti@uksw.edu

Abstract: *The implementation of Good University Governance (GUG) is a major concern in the implementation of university rankings. The university's ability to face global competition can be applied with the GUG. The ability of going concern, institutional rating and sustainability of the implementation of processes or operational activities can be supported by the existence of good GUG and consistent implementation. The purpose of this study was to determine the application of Good University Governance (GUG) at University X. GUG is a management governance at a university that has the aim of creating an accountable higher education institution based on eight principles. The principles are transparency, accountability, responsibility, independence, fairness, assurance of quality and relevance, effectiveness and efficiency, and non-profit. This study uses a qualitative approach with triangulation techniques. Collecting data through the distribution of questionnaires, interviews, and observations. The results showed that the eight principles of GUG have been completely and well applied at the University. Good implementation of GUG has an impact on effective higher education performance.*

Keywords: *University, Good University Governance, Stakerholders*

Abstrak: Penerapan Good University Governance (GUG) menjadi perhatian utama dalam pelaksanaan pemeringkatan Universitas. Kemampuan universitas untuk menghadapi persaingan global dapat diterapkan dengan adanya GUG. Kemampuan going concern, pemeringkatan institusi serta keberlanjutan pelaksanaan proses atau kegiatan operasional dapat ditunjang dengan adanya GUG yang baik dan pelaksanaan yang konsisten. Tujuan penelitian ini adalah mengetahui penerapan Good University Governance (GUG) di Universitas X. GUG merupakan tata kelola manajemen pada universitas yang memiliki tujuan untuk menciptakan perguruan tinggi yang akuntabel berdasarkan delapan prinsip. Prinsip tersebut adalah transparansi, akuntabilitas, responsibilitas, independensi, keadilan, penjaminan mutu dan relevansi, efektivitas dan efisiensi, dan nirlaba. Penelitian ini menggunakan pendekatan kualitatif dengan teknik triangulasi. Pengumpulan data melalui penyebaran kuesioner, wawancara, dan observasi. Hasil penelitian menunjukkan bahwa delapan prinsip GUG telah diterapkan secara lengkap dan baik di Universitas. Penerapan GUG yang baik berdampak pada kinerja perguruan tinggi yang efektif.

Kata Kunci: Perguruan Tinggi, Tata Kelola Universitas, Pemangku Kepentingan



PERSEPSI WAJIB PAJAK BADAN TERHADAP TINGKAT KEPATUHAN PAJAK

Full paper

Burhanuddin

Politeknik Bina Husada Kendari
burhan038@gmail.com

Tuti Dharmawati

Universitas Halu Oleo
tuti_balaka@yahoo.co.id

M. Asman

Politeknik Bina Husada Kendari
meisenzhaleric@yahoo.com

Abstract: This study aims to determine the perception of taxpayers on the implementation of the abolition of administrative sanctions on the level of corporate taxpayer reporting compliance (case study at KPP Pratama Kendari). One form of public awareness and concern for paying taxes is through the level of taxpayer compliance in paying taxes. Data analysis methods and techniques in this study used descriptive and classical assumption tests and simple linear regression analysis. The results of the study indicate that the perception of taxpayers on the implementation of the abolition of administrative sanctions has an effect on tax reporting compliance by corporate taxpayers. This means that the hypothesis in this study is accepted (H_1). So, when the taxpayer's perception of the abolition of administrative sanctions, it will also increase the compliance of payments by taxpayers.

Keywords: *Taxpayer Compliance, Taxpayer's Perception, Elimination of Administrative Sanctions.*

Abstrak:

Penelitian ini bertujuan untuk mengetahui persepsi wajib pajak atas penerapan penghapusan sanksi administrasi terhadap tingkat kepatuhan pelaporan wajib pajak badan (studi kasus pada KPP Pratama Kendari). Salah satu wujud kesadaran dan kepedulian masyarakat untuk membayar pajak adalah melalui tingkat kepatuhan wajib pajak dalam membayar pajak. Metode dan teknik analisis data dalam penelitian ini menggunakan deskriptif dan uji asumsi klasik dan analisis regresi linear sederhana. Hasil penelitian menunjukkan bahwa persepsi wajib pajak atas penerapan penghapusan sanksi administrasi berpengaruh terhadap kepatuhan pelaporan pajak oleh wajib pajak badan. Artinya hipotesis dalam penelitian ini diterima (H_1). Jadi, ketika persepsi WP Badan atas penghapusan sanksi administrasi, maka akan semakin meningkat pula kepatuhan pembayaran oleh WP.

Kata Kunci: Kepatuhan Wajib Pajak, Persepsi Wajib Pajak, Penghapusan Sanksi Administrasi.



PENGARUH PENGALAMAN AUDITOR, SKEPTISISME PROFESIONAL, INDEPENDENSI, KOMPETENSI AUDITOR DAN TEKANAN WAKTU TERHADAP PENDETEKSIAN KECURANGAN

Full paper

Desmiyawati

desmiyanti@lecturer.unri.ac.id

Lila Anggraini

lylarayssa2016@gmail.com

Rezekiرو Indah Ruthmia

rezekiroirm@gmail.com

ABSTRACT

This study examines the effect of auditor experience, professional skepticism, independence, auditor competence, and time pressure on fraud detection in an empirical study at a Public Accounting Firm in South Jakarta City. In this study, the sampled population was 75 independent auditors who worked at the Public Accounting Firm (KAP). Sampling using purposive sampling method. The data analysis used in this research is using multiple linear regression analysis model where auditor experience, professional skepticism, independence, auditor competence, and time pressure are independent variables and fraud detection is the dependent variable. The hypothesis test used is a partial test or t test. The results of this study conclude that auditor experience, professional skepticism, independence, auditor competence, and time pressure have an effect on fraud detection.

Keywords: *Fraud Detection, Auditor Experience, Professional Skepticism, Independence, Auditor Competence, Time Pressure*



SEBUAH BUKTI AKUNTANSI KREATIF DI PEMERINTAH DAERAH

Poster paper

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

Dedi Rusdi
Universitas Islam Sultan Agung
dedirusdi@unissula.ac.id

Abstract

This research is to prove whether there is creative accounting in local government. The current state of the pandemic caused by the corona virus is forcing all parties to be able to adapt so that they can survive. This is also experienced by the local government in dealing with the pandemic for all its people. The population in this study were all local governments in Indonesia. The sample selected was only local governments that took interest-free funding that met the provisions of the central government and had complete financial report data in 2019 and 2020. The sample in this study was obtained as many as 51 local governments according to the criteria in the purposive method. The data analysis technique used in this study is STATA version 15 analysis tool. The results of the study prove that local governments are proven to be doing creative accounting to obtain funds from the central government.

Keywords: *Creative accounting, local government, local loan, Covid-19, geographic location*

Abstrak

Penelitian ini untuk membuktikan apakah ada akuntansi kreatif pada pemerintah daerah. Kondisi pandemi yang disebabkan oleh virus corona seperti saat ini, memaksa semua pihak untuk dapat menyesuaikan diri sehingga mampu bertahan. Hal ini juga dialami oleh pemerintah daerah dalam menganggulangi pademi untuk semua masyarakatnya. Populasi pada penelitian ini adalah seluruh pemerintah daerah yang ada di Indonesia. Sampel dipilih hanya pemerintah daerah yang mengambil pendanaan bebas bunga yang memenuhi ketentuan dari pemerintah pusat dan memiliki data laporan keuangan secara lengkap pada tahun 2019 dan 2020. Sampel dalam penelitian ini diperoleh sebanyak 51 pemerintah daerah sesuai dengan kriteria dalam metode purposive. Teknik analisis data yang digunakan dalam penelitian adalah dengan alat analisis STATA versi 15. Hasil penelitian membuktikan bahwa pemerintah daerah terbukti melakukan akuntansi kreatif untuk memperoleh dana dari pemerintah pusat.

Kata Kunci: akuntansi kreatif, pemerintah daerah, pinjaman daerah, covid-19, letak geografis



UMKM TERPAPAR COVID-19, APA OBATNYA? STUDI PADA UMKM DI KOTA JAYAPURA

Poster paper

Dian Pertiwi

Universitas Yapis Papua
diandppertiwi@gmail.com

Fajar Rina Sejati

Universitas Yapis Papua
avicennasejati@gmail.com

Abstract: Covid-19 not only has an impact on human health, but can also affect the health of MSMEs. The worst impact of this pandemic is that it can stop businesses run by MSMEs. Therefore, the purpose of this research is to find a solution that can be a "cure" for MSMEs to remain able to survive in the face of a crisis during a pandemic. A quantitative approach is used in the study using primary data derived from respondents' answers through questionnaires distributed to MSME in Jayapura City. The sample selection technique uses purposive sampling with the criteria of MSMEs are using accounting information, receiving government assistance, and using digitalization during the pandemic. This study tested the effect with multiple linear regression analysis on MSMEs that fit the criteria and a different test with independent sample t-test between the MSME group according to the criteria and the MSME group non criteria. The total data processed amounted to 261. The results showed that accounting information and the role of the government had an effect on MSMEs surviving during the pandemic. This means that the use of accounting information and the role of the government are able to help MSMEs survive in the face of crises during the pandemic. It is different with digitalization which has no effect, which has not been able to help MSMEs survive during the pandemic. In addition, the results of the different test show that there are differences between the MSME groups in criteria and non criteria for surviving the pandemic. The implication of this research is to help provide guidance to the government and other interested parties in helping MSMEs face the pandemic.

Keywords: accounting information, covid-19, digitization, MSMEs, the role of government

Abstrak: Paparan covid-19 tidak hanya berdampak pada Kesehatan manusia, namun dapat juga mempengaruhi kesehatan UMKM. Dampak terburuk dari berlangsungnya pandemi ini adalah dapat menghentikan usaha yang dijalankan UMKM. Oleh karena itu, tujuan dari penelitian ini adalah untuk mengetahui solusi yang dapat menjadi "obat" bagi UMKM untuk tetap dapat bertahan dalam menghadapi krisis di masa pandemi. Pendekatan kuantitatif digunakan dalam penelitian dengan menggunakan data primer yang berasal dari jawaban responden melalui kuesioner yang disebar ke pelaku UMKM di Kota Jayapura. Teknik pemilihan sampel menggunakan purposive sampling dengan kriteria UMKM menggunakan informasi akuntansi, mendapat bantuan pemerintah, dan menggunakan digitalisasi selama masa pandemi. Penelitian ini melakukan uji pengaruh dengan analisis regresi linier berganda pada UMKM yang sesuai dengan kriteria dan uji beda dengan independent sample t-test antara kelompok UMKM yang memenuhi kriteria dengan kelompok UMKM yang tidak memenuhi kriteria. Total data yang diolah berjumlah 261. Hasil penelitian menunjukkan bahwa informasi



akuntansi dan peranan pemerintah berpengaruh terhadap UMKM yang bertahan di masa pandemi. Artinya penggunaan informasi akuntansi dan adanya peranan pemerintah mampu membantu UMKM bertahan dalam menghadapi krisis di masa pandemi. Lain halnya dengan digitalisasi yang tidak berpengaruh, yang mana belum mampu membantu UMKM bertahan di masa pandemi. Selain itu, hasil uji beda menunjukkan bahwa terdapat perbedaan antara kelompok UMKM yang memenuhi kriteria dan tidak memenuhi kriteria dalam bertahan di masa pandemi. Implikasi dari penelitian ini adalah untuk membantu memberikan petunjuk kepada pemerintah dan pihak lainnya yang berkepentingan dalam membantu UMKM menghadapi masa pandemi.

Kata Kunci: informasi akuntansi, covid-19, digitalisasi, UMKM, peran pemerintah



PENGARUH AUDIT INTERNAL DAN IMPLEMENTASI *GOOD CORPORATE GOVERNANCE* TERHADAP EFEKTIVITAS *ENTERPRISE RISK MANAGEMENT* PADA SEKTOR INDUSTRI PERBANKAN DI INDONESIA

Poster paper

Rismayanti

Universitas Hasanuddin
rismaayanti85@gmail.com

Nadhirah Nagu

Universitas Hasanuddin
nadhirahnagu.unhas@gmail.com

Kartini

Universitas Hasanuddin
hanafikartini@rocketmail.com

Abstrak: Penelitian ini bertujuan untuk mengetahui pengaruh antara audit internal dan implementasi good corporate governance terhadap efektivitas enterprise risk management pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2018-2020. Metode penelitian yang digunakan adalah penelitian kuantitatif. Sampel dipilih dengan metode purposive sampling sehingga diperoleh 41 perusahaan dalam jangka waktu 3 tahun penelitian, sehingga total sampel sebanyak 123 perusahaan. Hasil penelitian ini menunjukkan variabel audit internal, kompetensi dewan komisaris, kepemilikan institusional, dan Komite pemantau risiko secara simultan berpengaruh signifikan terhadap efektivitas enterprise risk management. Hasil pengujian secara parsial menunjukkan bahwa audit internal dan kompetensi dewan komisaris tidak berpengaruh terhadap efektivitas enterprise risk management. Kepemilikan institusional dan Komite pemantau risiko berpengaruh signifikan positif terhadap efektivitas enterprise risk management

Kata Kunci : Enterprise Risk Management, Audit Internal, Kompetensi Dewan Komisaris, Kepemilikan Institusional, Komite Pemantau Risiko.



THE IMPACT OF COVID-19 ON INTENTIONS TO CONDUCT ONLINE TRANSACTIONS: THE ROLE OF AFFECTIVE AND COGNITIVE

Full paper

Uswatun Khasanah
Universitas Gadjah Mada
uswatunkhasanah900@gmail.com

Ulfatun Nikmah
Universitas Gadjah Mada
ulfatunnikmah23498@gmail.com

Agung Dwi Nugroho
Universitas Gadjah Mada
Agungdwinugroho846@gmail.com

Abstract: *The purpose of this study is to examine the effect of affective and cognitive factors on the online transaction intention. This study uses a quantitative method with 253 respondents as sample dominated by 185 females, while the overmeasure are male respondents. The sampling technique uses a purposive sampling method by applying the following criteria: (1) who have made a purchase through e-commerce; (2) People who have made transaction through the online platforms such as Shopee, Lazada, Instagram, and the others. Data collection uses a technical survey by the questionnaire through google form which is distributed directly to respondents who included the criteria. WarpPLS is used as the data analysis technique in this study. The findings of this study indicate that the online transaction intention is influenced by cognitive factors, such as perceived ease of use, perceived usefulness, and attitudes towards. Then, the affective factor such perceived enjoyment influences the online transaction intention through cognitive processes, but social norms have no effect on the online transaction intention. This study contributes to the development of the TAM literature model based on cognitive and affective factors.*

Keyword: *Affective, Cognitive, Intentions, Technology Acceptance Model*



DETERMINANSI DALAM RESPONSIBILITAS TATAKELOLA DANA DESA DI MASA PANDEMI COVID-19

Full Paper

Sahala Purba

Universitas Methodist Indonesia
Sahala824@gmail.com

Duma Megaria Elisabeth

Universitas Methodist Indonesia
Duma0803@yahoo.com

Septony Benyamin Siahaan

Universitas Methodist Indonesia
Valen250315@gmail.com

Andro Siregar

Universitas Methodist Indonesia
Androsiregar0705@gmail.com

Abstract: *As for the phoneme in this research, the central government has disbursed large village funds, especially in handling Covid-19, namely in the use of village funds for BLT, labor intensive and handling malnutrition, the problem is whether this program can be applied to villages at this time. In this case, where the village still has many weaknesses in terms of human resources and the application of information technology, that is why this research is important to study and analyze the impact of apparatus expertise, community participation, application of information technology, organizational commitment, openness and internal control system on the accountability of fund management. village in a village in Dayun District, Siak Regency. This type of research is quantitative data and the data source uses primary data. The data collection method used is a questionnaire. The study method used in this research is descriptive analysis and multiple linear regression. This research was conducted in 11 villages in Dayun District, and each village representative had 4 respondents including the head of the village government, the village secretary of the financial officer and 1 BPD person, so that the number of respondents was 44 people. This research was conducted in April - May 2022. The results of this research reveal that the expertise of the apparatus, community participation, the application of technology and the internal control system have a positive and significant effect on the accountability of village fund management, while organizational commitment and openness have no effect on the accountability of village fund management in village in Dayun District. The contribution of this research with the expertise of the apparatus, community participation, application of information technology, organizational commitment, openness and a strong internal control system can strengthen the responsibility for managing village funds, especially in dealing with the COVID-19 pandemic, especially the government's program in assisting villagers in providing BLT. village, is labor intensive and overcomes residents who are affected by malnutrition.*

Keywords: *Apparatus Expertise; Community Participation; Application of Information Technology; Organizational Commitment; Disclosure and Internal Control System*



ANALISIS PENERAPAN *ENTERPRISE RISK MANAGEMENT* (ERM) DAN KOMITE MANAJEMEN RISIKO TERHADAP KINERJA DAN REPUTASI PERUSAHAAN

Full paper

Novita Sari

Jurusan Akuntansi, Fakultas Ekonomi dan
Bisnis, Universitas Bengkulu, Kota Bengkulu
novitasari@unib.ac.id

Rara Sulistia

Jurusan Akuntansi, Fakultas Ekonomi dan
Bisnis, Universitas Bengkulu, Kota Bengkulu
rarasulistia@gmail.com

Dri Asmawanti

Jurusan Akuntansi, Fakultas Ekonomi dan
Bisnis, Universitas Bengkulu, Kota Bengkulu
driasmawantis@unib.ac.id

Vika Fitranita

Jurusan Akuntansi, Fakultas Ekonomi dan
Bisnis, Universitas Bengkulu, Kota Bengkulu
vikafitranita@unib.ac.id

Abstract: *The purpose of this study is to test and analyze whether Enterprise Risk Management (ERM) affects the company's performance, to test and analyze whether Enterprise Risk Management (ERM) affects the company's reputation, to test and analyze whether the Risk Management Committee as moderation can influence Enterprise Risk Management (ERM) on the company's performance and test and analyze whether the Risk Management Committee as a moderation can influence Enterprise Risk Management (ERM) on the company's reputation. The sample in this study were all mining companies listed on the Indonesia Stock Exchange during 2018-2020. The method used is purposive sampling. This study uses a quantitative approach. This study collects secondary data from books, journals, data publications, statistical abstracts, and company annual reports. To analyze the variables between research variables using a structural equation model using the help of the WarpPls computer. The results showed that: (1) Enterprise Risk Management (ERM) implementation had a negative effect on company performance, (2) Enterprise Risk Management (ERM) implementation had a positive effect on company reputation, (3) Risk Management Committee as moderation could significantly strengthen the influence Enterprise Risk Management (ERM) on Company Performance and (4) Risk Management Committee as moderation has not been able to significantly strengthen the influence of Enterprise Risk Management (ERM) on Company Reputation. The results of this study indicate that ERM has a negative effect on company performance. This result is marked by a global pandemic in 2019, so that if the time is changed, it is possible that the results may change. And the risk management committee as moderation has not been able to significantly strengthen the influence of Enterprise Risk Management (ERM) on the Company's Reputation, so there may be other variables that can strengthen the ERM variable on the company's reputation. In mining companies, the financial statements reported by the company use currencies other than Rupiah, so that many mining companies cannot be included as samples of this study. This research can be used as input to improve the implementation of Enterprise Risk Management (ERM) on company performance and the implementation of Enterprise Risk Management (ERM) on the company's reputation as well as*



by including the risk management committee variable as a moderator to improve company performance and this research is expected can contribute information, insights and literature as well as research material that will be a reference for developing further research.

Keywords: *company performance, company reputation, risk management, risk management committee.*



CORPORATE GOVERNANCE, ENVIRONMENTALLY POLLUTING INDUSTRIES, GOVERNMENT OWNERSHIP ON SUSTAINABILITY REPORTING QUALITY BASED ON SUSTAINABLE DEVELOPMENT GOALS (SDGS) CONSIDERING COVID-19

Full Paper

Wiwi Idawati
STIE Indonesia Banking School
wiwi.idawati@ibs.ac.id

Anetta Rizki Pratiwi
STIE Indonesia Banking School
anneta.20181211039@ibs.ac.id

Abstract: *This study aims to analyze the influence of corporate governance, which is measured by board independence, audit committee size, and directors ownership, as well as company characteristics, namely environmentally polluting industries and government ownership on sustainability reporting quality that focuses on the goals of the Sustainable Development Goals (SDGs) and compares before and during the COVID-19 pandemic. Therefore, researchers used data for 2018-2019 for the non-covid and 2020 periods where COVID-19 has hit Indonesia, Malaysia, Thailand, and the Philippines. The population of 200 companies in ASEAN countries that are included in the emerging markets on the exchanges of each country with a research sample of 84 companies based on purposive sampling. The hypothesis testing model is a multiple linear regression method with a panel data regression analysis method used to analyze the significant influence of dependent variables with the addition of several control variables. The regression equation in this study was divided into two equations, one for the period before COVID-19 and during COVID-19. The results of this study show that the three components of corporate governance in this study, namely board independence, audit committee, and managerial ownership and government ownership do not have a significant influence on sustainability reporting quality based on the seventeen goals of the SDGs. The results of this study show, while environmentally polluting industries have a positive effect on sustainability reporting quality.*

Keywords: *Sustainability Reporting Quality, corporate governance, environmentally polluting, government ownership.*

Abstrak : Penelitian ini bertujuan untuk menganalisis pengaruh corporate governance, yang diukur dengan board independence, audit committee size, dan directors ownership, serta karakteristik perusahaan yaitu environmentally polluting industries dan government ownership terhadap sustainability reporting quality yang berfokus kepada tujuan atas Sustainable Development Goals (SDGs) dan membandingkan sebelum dan pada masa pandemi COVID-19 yaitu data tahun 2018-2019 untuk periode non-covid dan 2020 dimana COVID-19 telah melanda negara Indonesia, Malaysia, Thailand, dan Filipina. Populasi sebanyak 200 perusahaan di negara ASEAN yang termasuk kedalam emerging markets di bursa masing-masing negara dengan sampel penelitian 84 perusahaan berdasarkan purposive sampling. Model pengujian hipotesis adalah metode regresi linier berganda dengan metode analisis



regresi data panel yang digunakan untuk menganalisa pengaruh yang signifikan dari variabel dependen dengan tambahan beberapa variabel kontrol. Persamaan regresi pada penelitian ini dibagi menjadi dua persamaan, satu untuk periode sebelum COVID-19 dan semasa COVID-19. Hasil Penelitian ini menunjukkan ketiga komponen corporate governance dalam penelitian ini yaitu board independence, audit committee, dan managerial ownership serta kepemilikan pemerintah tidak memiliki pengaruh yang signifikan terhadap sustainability reporting quality berdasarkan tujuh belas tujuan SDGs. Hasil penelitian ini menunjukkan, sedangkan environmentally polluting industrie berpengaruh positif terhadap sustainability reporting quality.

Kata kunci: Sustainability Reporting Quality, corporate governance, environmentally polluting, government ownership.



KEPATUHAN WAJIB PAJAK ORANG PRIBADI PADA MASA PANDEMI COVID-19 DI KABUPATEN BOYOLALI

Umi Sulistiyanti
Universitas Islam Indonesia
umi_sulistiyanti@uii.ac.id

Pratidina Evi Damayanti
Universitas Islam Indonesia
18312351@students.uui.ac.id

ABSTRACT

The Covid-19 pandemic made economic conditions decline due to the cessation of many economic activities. The government needs the role of the community in the form of tax payer compliance in order to push back the economy. The aim of this study is to analyze the effect of tax incentive policies, modernization of tax administration, religiosity, and tax awareness on taxpayers compliance during COVID-19 pandemic. The sample of this study are the registered individual taxpayers in Pratama Boyolali Tax Office. Data of this study obtained by distributing questionnaires to 100 respondents according to the criteria that calculated based on the Slovin formula. The data analysis method used in this study are multiple linear regression, t-test, and coefficient of determination analysis using IBM SPSS Statistic 25 version. The result of this study shows that tax incentive policies and religiosity have no effect on taxpayers compliance, while Modernization of tax administration and tax awareness have positive significant effect on taxpayers compliance.

Keywords: *tax incentive policies, modernization of tax administration, religiosity, tax awareness, taxpayers compliance*



PENGARUH RETURN ON INVESTMENT, EARNING PER SHARE, DEBT TO EQUITY RATIO DAN MARKET TO BOOK VALUE TERHADAP RETURN SAHAM

Full paper

Mona Azwani
Universitas Riau
monaazwani0@gmail.com

Enni Savitri
Universitas Riau
enni.savitri@lecturer.unri.ac.id

Volta Diyanto
Universitas Riau
vdiyanto@gmail.com

Abstract *This study aims to analyze the effect of return on investment, earnings per share, debt to equity ratio, market to book value on stock returns before and during Covid-19. The population used are companies listed on the Indonesia Stock Exchange 2017-2020. This study applies purposive sampling to obtain samples with research criteria that are consistently listed on the Kompas 100 Index listed on the Indonesia Stock Exchange and companies that use rupiah currency. A total of 52 companies were obtained as samples. Analysis of the data used in this study is multiple linear regression analysis using SPSS (Statistical Product and Service Solution) version 23.0 as a statistical test tool in this study. The results show that return on investment affects stock returns before and during Covid-19, earnings per share does not affect stock returns before and during Covid-19, debt to equity ratio affects stock returns before and during Covid-19, market to book value has an effect on stock returns before Covid-19 and market to book value has no effect on stock returns during Covid-19.*

Keywords: *Return On Investment, Earning Per Share, Debt To Equity Ratio, Market to Book Value, Stock Return.*



ANALISIS HUBUNGAN MATURITAS SISTEM PENGENDALIAN INTERN PEMERINTAH (SPIP) DAN KUALITAS PENGELOLAAN KEUANGAN (STUDI PADA PEMERINTAH DAERAH DI INDONESIA)

Full paper

Lina Nuryawati

Mahasiswa Program Studi Magister
Akuntansi, Fakultas Ekonomika dan
Bisnis Universitas Gadjah Mada
linanuryawati34@gmail.com

Irwan Taufiq Ritonga

Departemen Akuntansi,
Fakultas Ekonomika dan Bisnis,
Universitas Gadjah Mada
irwanritonga@ugm.ac.id

Abstract: *The purpose of this study is to analyze and explore the relationship between SPIP maturity and the quality of financial management in local governments in Indonesia. The method used in this study is an explanatory sequential mixed method. The sample of this study is the entire study population in 2020. Correlation analysis through the Kendall's tau b correlation test shows a positive and significant correlation between SPIP maturity and financial management quality. However, the value of the correlation coefficient is low. Exploration through in-depth interviews with the auditors of the Financial and Development Supervisory Agency (BPKP) as the supervisory agency of SPIP found several causes of anomalies, weaknesses and the low relationship between SPIP maturity and the quality of local government financial management in Indonesia. The results of the interviews identified that there was pressure from the demands of achieving national targets in the 2015-2019 RPJMN, the quantified indicators for the assessment of the quality of regional financial management did not specifically affect the results of the SPIP assessment, and the SPIP maturity assessment which was still being carried out partially were some of the causes of the weak correlation intertwined.*

Keywords: *SPIP, Maturity Model, Quality of Regional Financial Management, Mixed Method, Local Government*

Abstrak: Tujuan penelitian ini yaitu untuk menganalisis dan menggali hubungan antara maturitas SPIP dan kualitas pengelolaan keuangan pada pemerintah daerah di Indonesia. Metode yang digunakan dalam penelitian ini adalah metode campuran sekuensial penjelasan. Sampel penelitian ini adalah seluruh populasi penelitian pada tahun 2020. Analisis korelasi melalui uji korelasi Kendall's tau b menunjukkan hasil korelasi yang positif dan signifikan antara maturitas SPIP dan kualitas pengelolaan keuangan. Namun nilai koefisien yang dihasilkan tergolong rendah. Eksplorasi melalui wawancara mendalam terhadap auditor Badan Pengawasan Keuangan dan Pembangunan (BPKP) selaku instansi pembina SPIP menemukan beberapa penyebab anomali, kelemahan dan rendahnya hubungan antara maturitas SPIP dan kualitas pengelolaan keuangan pemerintah daerah di Indonesia. Hasil wawancara mengidentifikasi adanya tekanan yang berasal dari tuntutan pencapaian target nasional dalam RPJMN 2015-2019, indikator yang dikuantifikasikan untuk penilaian kualitas pengelolaan keuangan daerah tidak secara spesifik dapat mempengaruhi hasil penilaian SPIP, serta



penilaian maturitas SPIP yang masih dilakukan secara parsial merupakan beberapa penyebab lemahnya korelasi yang terjalin.

Kata Kunci: SPIP, Model Maturitas, Kualitas Pengelolaan Keuangan Daerah, Mixed ethod, Pemerintah Daerah



REAKSI SAHAM FARMASI TERHADAP VAKSINASI COVID-19 PERTAMA

Full Paper

Ni Kadek Sukma Dwiyantika
FEB Universitas Udayana
sukmadwiyantikaa@gmail.com

Gerianta Wirawan Yasa
FEB Universitas Udayana
Geri_wirasa@unud.ac.id

Abstract : *This study aims to determine the reaction of pharmaceutical sector stocks to President Joko Widodo's first Covid-19 vaccination. The number of samples in this study were 18 companies, the sampling technique used non-probability sampling with saturated sampling method. The data analysis technique used is an event study with a hypothesis testing tool using the One Sample t-Test. The results of this study indicate that there are differences in abnormal returns before and after the administration of President Joko Widodo's first Covid-19 vaccination, where there was a positive reaction before the administration of the first Covid-19 vaccination to President Joko Widodo and a negative reaction at the time of administration on January 13, 2021 and after President Joko Widodo's first Covid-19 vaccination. This shows that it is important for investors to observe critically when absorbing and responding to signals, especially when making investment decisions.*

Keywords: *Abnormal return, Covid-19, Vaccinations Covid-19*

Abstrak: Penelitian ini bertujuan untuk mengetahui reaksi saham sektor farmasi terhadap vaksinasi Covid-19 pertama Presiden Joko Widodo. Jumlah sampel dalam penelitian ini sebanyak 18 perusahaan, teknik pengambilan sampel menggunakan non probability sampling dengan metode sampling jenuh. Teknik analisis data yang digunakan yaitu event study dengan alat uji hipotesis menggunakan Uji One Sample t-Test. Hasil penelitian ini menunjukkan bahwa terdapat perbedaan abnormal return sebelum dan sesudah pemberian vaksinasi Covid-19 pertama Presiden Joko Widodo, dimana terdapat reaksi positif sebelum pemberian vaksinasi Covid-19 pertama kepada presiden Joko Widodo dan bereaksi negatif pada saat pemberian pada tanggal 13 Januari 2021 dan sesudah pemberian vaksinasi Covid-19 pertama Presiden Joko Widodo. Hal ini menunjukkan bahwa pentingnya investor untuk mengamati secara kritis saat menyerap serta merespon sinyal, khususnya saat mengambil keputusan investasi.

Kata Kunci: Abnormal return, Covid-19, Vaccinations Covid-19



**PENGARUH INDEKS VOLATILITAS, NILAI TUKAR,
PERTUMBUHAN EKONOMI TERHADAP INDEKS HARGA SAHAM
INDONESIA DAN MALAYSIA SELAMA PENDEMI COVID-19
(Study Kasus Perusahaan Manufaktur Indonesia dan Perusahaan
Manufaktur Malaysia 2019-2020)**

Full papar

Wilda^{1*}, Asriani Junaid², Muh. Reza Ramdani³

wildayunanda@gmail.com*,

asriani.junaid@umi.ac.id , reza.ramdani@umi.ac.id

ABSTRACT

Covid-19 has had a devastating impact around the world. One of those affected by the pandemic is the capital market. Where the capital market is a means of supporting the economy of a country that requires investment in the process of economic development. The stock price index is one of the indicators of the capital market. The movement of the stock price index is influenced by several factors, one of which is economic conditions.

The capital market is a means of supporting the economy of a country that requires investment in its economic development process. The stock price index is one of the indicators of the capital market. The movement of the stock index is influenced by several factors, one of which is economic conditions.

The purpose of this study is to examine the impact of volatility index, exchange rate, and economic growth on stock indices in Indonesia and Malaysia during the 2019-2020 period of the COVID-19 pandemic. The method used in this research is descriptive quantitative. This study uses a purpose sampling method and the data analysis technique used is multiple regression analysis with a significance level of 0.05 using the SPSS 25 program.

The results of this study indicate that the volatility index and economic growth have a positive and significant effect on the Indonesian and Malaysian stock indices from 2019 to 2020, while the exchange rate has a negative effect on the Indonesian and Malaysian stock indices during the Covid-19 pandemic.

Keywords: *Volatility Index, Exchange Rate, Economic Growth*



FRAUD PENTAGON: DETEKSI FRAUDULENT FINANCIAL STATEMENT DENGAN GOOD CORPORATE GOVERNANCE(GCG) SEBAGAI VARIABEL MODERASI

Full paper

Kiki Ayuning Tiyas¹
FEB, Universitas Pekalongan
Email: arumbundavina@gmail.com

Akhmad Samsul Ulum²
FEB, Universitas Pekalongan
Email: arumbundavina@gmail.com

Arum Ardianingsih³
FEB, Universitas Pekalongan
Email: arumbundavina@gmail.com

Abstract

Fraud cases many happen in the financial sector. Fraud is triggered by several factors. Pentagon`s theory explain the reasons why fraud occurs in the companies. The study aims to analyze the Pentagon's Fraud influence to financial statement Fraud with good corporate governance(GCG) as moderating. This study used purposive sampling method with observations year 2016-2020. This research uses 380 data research. Data analysis uses regression moderation analysis. The results concluded that external pressure, nature of industry, rationalization and good corporate governance(GCG) have a negative significant influence on financial statement fraud. Competence and arrogance have no effect on financial statement fraud. GCG weakens the nature of industry and rationalization, but GCG does not weaken external pressure, competence and arrogance.

Keyword: fraud pentagon, CGPI, sector financial

Abstrak

Kasus kecurangan banyak terjadi pada sektor keuangan. Kecurangan dapat dipengaruhi beberapa faktor. Teori Pentadgon menjelaskan alasan mengapa kecurangan terjadi di perusahaan. Penelitian ini bertujuan untuk menganalisis dimensi fraud pentagon terhadap kecurangan laporan keuangan dengan dimoderasi good corporate governance(GCG). Penelitian ini menggunakan metode sampel yaitu purposive sampling dengan tahun pengamatan 2016-2020. Total data penelitian adalah sebanyak 380. Analisis data menggunakan analisis regresi moderasi. Hasil penelitian menyimpulkan external pressure, nature of industry, rationalization dan good corporate governance(GCG) memiliki pengaruh negative signifikan terhadap kecurangan laporan keuangan. Competence dan arrogance tidak berpengaruh terhadap kecurangan laporan keuangan. GCG memperlemah nature of industry dan rationalization, namun GCG tidak memperlemah external pressure, competence dan arrogance.

Kata kunci: fraud pentagon, CGPI, financial sector.



PENGARUH INTELLECTUAL CAPITAL DAN GOOD CORPORATE GOVERNANCE TERHADAP KINERJA KEUANGAN PADA PERUSAHAAN MANUFAKTUR

I Gusti Ayu Made Reina Ary Saraswati
Universitas Udayana
reina.ary@gmail.com

I Gst. Ayu Eka Damayanthi
Universitas Udayana
ekadamayanthi@unud.ac.id

I Dewa Nyoman Badera
Universitas Udayana
dewaman@ymail.com

I Gusti Ngurah Agung Suaryana
Universitas Udayana
agungsuaryana@unud.ac.id

ABSTRACT

A good company's financial performance is a positive signal for investors that is obtained from the company's efforts to generate profits. This study aims to examine the influence of Intellectual Capital and Good Corporate Governance on the financial performance of manufacturing companies listed on the IDX for the period 2017-2020. A sample of 33 companies was taken by purposive sampling from a total population of 155 manufacturing companies listed on the Indonesia Stock Exchange for the 2017-2020 period. The test results with multiple linear regression analysis show that there is a significant positive effect between the variables of intellectual capital, managerial ownership, institutional ownership, and independent commissioners on financial performance. Based on the results of research, companies in improving financial performance should increase the proportion of institutional ownership and the board of commissioners as control or control of the company. In addition, the company's management in an effort to improve the company's financial performance is expected to pay attention to intellectual capital and the application of good corporate governance mechanisms in order to be able to manage all assets owned efficiently and have proper corporate governance so that it will affect the increase in company performance.

Keywords: *intellectual capital, managerial ownership, institutional ownership, independent commissioners, firm financial performance*

ABSTRAK

Kinerja keuangan perusahaan yang baik menjadi sinyal positif bagi investor yang diperoleh dari upaya perusahaan menghasilkan laba. Penelitian ini bertujuan untuk mengkaji pengaruh *Intellectual Capital* dan *Good Corporate Governance* terhadap kinerja keuangan perusahaan manufaktur yang terdaftar di BEI periode 2017-2020. Sampel berjumlah 33 perusahaan yang diambil dengan *purposive sampling* dari jumlah populasi sebanyak 155 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2017-2020. Hasil uji dengan analisis regresi linear berganda menunjukkan adanya pengaruh positif signifikan antara variabel *intellectual capital*, kepemilikan manajerial, kepemilikan institusional, dan komisaris independen terhadap



kinerja keuangan. Berdasarkan hasil penelitian perusahaan dalam meningkatkan kinerja keuangan sebaiknya meningkatkan proporsi kepemilikan institusional dan dewan komisaris sebagai kontrol atau pengendalian perusahaan. Selain itu pihak manajemen perusahaan dalam upaya meningkatkan kinerja keuangan perusahaan diharapkan memperhatikan *intellectual capital* dan penerapan mekanisme *good corporate governance* agar dapat mengelola seluruh aset yang dimiliki dengan efisien dan memiliki tata kelola perusahaan yang tepat sehingga akan mempengaruhi peningkatan pada kinerja perusahaan

Kata kunci: modal intelektual, kepemilikan manajerial, kepemilikan Institusional, komisaris independen, kinerja keuangan perusahaan



DETERMINAN KINERJA PEMERINTAH DAERAH

Full paper

Widi Pangestuningsih

Universitas Ahmad Dahlan
widi1800012318@webmail.uad.ac.id

Dewi Amalia

Universitas Ahmad Dahlan
dewi.amalia@act.uad.ac.id

Abstract: *The local government performance is the achievement of work results in an effort to achieve the goals, vision, and mission of the organization. This performance is a form of responsibility to the community for the administration of government. The performance of this local government administration is thought to be influenced by the characteristics of the local government and the report on the results of the examination. The analysis of the effect of local government size, leverage, audit findings, audit opinion, and follow-up audit recommendations on local government performance is the purpose of this study. The sample of this study was determined based on the purposive sampling technique totaling 34 provincial governments. The type of data in this study is secondary data that sourced from www.bpk.go.id and www.kemendagri.go.id. Multiple linear regression analysis technique shows that the size of local government and leverage affect the performance of local governments. Meanwhile, audit findings, audit opinions, and follow-up audit recommendations have no effect on local government performance. The local government performance is an illustration of the implementation of governance.*

Keywords: *the local government performance, local government size, leverage, audit*



MORALITAS INDIVIDU DALAM PENCEGAHAN KECURANGAN PEGAWAI BUMD

Full paper

Darul Anzwar

UIN K.H. Abdurrahman Wahid Pekalongan
darulanzwar2@gmail.com

Ria Anisatus Sholihah

UIN K.H. Abdurrahman Wahid Pekalongan
ria.anisatus.sholihah@iainpekalongan.ac.id

Abstract: *This study aims to examine the Effect of Commitment to Integrity, Internal Control System, Role of Internal Audit and Religiosity on Fraud Prevention with Individual Morality as Moderating Variable in BUMD Pekalongan City. The population of this study were all employees of BUMD Pekalongan City. The sampling technique used was purposive sampling with a total sample of 71 respondents. The analysis method uses multiple linear regression with the help of SPSS 25. The results of this study indicate that (1) integrity commitment has no effect on fraud prevention, (2) internal control system affects fraud prevention, (3) the role of internal audit has no effect on fraud prevention, (4) religiosity affects fraud prevention, (5) individual morality cannot moderate the integrity commitment to fraud prevention, (6) individual morality can moderate the internal control system against fraud prevention, (7) individual morality cannot moderate the role of internal audit on fraud prevention, (8) individual morality can moderate religiosity towards fraud prevention.*

Keywords: *Commitment to Integrity, Internal Control System, Role of Internal Audit, Religiosity, Individual Morality, Fraud Prevention*



FAKTOR-FAKTOR YANG MEMPENGARUHI PELAPORAN KEWAJIBAN PERPAJAKAN PEMILIK USAHA MIKRO KECIL DAN MENENGAH PADA MASA PANDEMI COVID-19 DI YOGYAKARTA

Full paper

Sri Ayem, S.E., M.Sc., Ak., CA., ACPA
sriayemfeust@gmail.com

Tatik Tri Lestari
[tatikt73@gmail.com](mailto:tatiktl73@gmail.com)

Abstract: *In this study, there are problems that researchers want to analyze regarding the influence of tax knowledge factors, tax relaxation policies, and capital and credit needs on reporting tax obligations as a result of the covid-19 pandemic. The purpose of this study was to examine whether the independent variables of taxation knowledge, tax relaxation policies, capital and credit requirements had an effect on the dependent variable of taxation obligations that were reported partially or simultaneously. In this study, we took a sample of small and medium enterprises (MSMEs) in Yogyakarta. The method used for sampling is by using a questionnaire method which gives responsibility to respondents to read and answer questions that have been asked by the researcher. The sampling technique in this study used multiple linear reference analysis assisted by IMB SPSS 20. This study used a population of 36 respondents who were MSME taxpayers with the object of research in the Yogyakarta area. The results of this study indicate that if the knowledge of taxation has a negative effect, it means that knowledge of taxation has an influence on the tax reporting variables of Micro, Small and Medium Enterprises (MSMEs) but is not significant. The tax relaxation policy has a positive effect, meaning that the tax relaxation policy has a significant effect on the tax reporting variables of Micro, Small and Medium Enterprises (MSMEs). The need for capital and credit has a negative effect, meaning that the need for capital and credit has an effect on the tax reporting variables of Micro, Small and Medium Enterprises (MSMEs) but not significantly.*

Keywords: *Knowledge of taxation, tax relaxation policy, Capital and credit*

Abstrak: Penelitian ini didalamnya terdapat permasalahan yang ingin dianalisis oleh peneliti mengenai pengaruh faktor pengetahuan pajak, kebijakan relaksasi pajak, dan kebutuhan permodalan dan kredit terhadap pelaporan kewajiban perpajakan akibat dari pandemic covid-19. Tujuan penelitian ini adalah untuk menguji apakah variabel independen pengetahuan perpajakan, kebijakan pelonggaran pajak, permodalan dan persyaratan kredit berpengaruh terhadap variabel dependen kewajiban perpajakan yang dilaporkan secara parsial atau simultan. Dalam penelitian ini, kami mengambil sampel usaha kecil dan menengah (UMKM) di Yogyakarta. Metode yang digunakan untuk pengambilan sampel adalah dengan menggunakan metode kuesioner yang dimana memberikan tanggung jawab kepada responden untuk membaca dan menjawab pertanyaan yang telah diajukan oleh peneliti. Teknik pengambilan sampel pada penelitian ini mempergunakan analisa refresi linier berganda di bantu dengan IMB SPSS 20. Penelitian ini menggunakan populasi wajib pajak UMKM sebanyak 36 responden dengan objek penelitian di wilayah Yogyakarta. Hasil dari penelitian ini menunjukkan jika



Pengetahuan perpajakan berpengaruh negatif artinya, pengetahuan perpajakan memiliki pengaruh terhadap terhadap variabel pelaporan perpajakan Usaha Mikro Kecil dan Menengah (UMKM) namun tidak signifikan. Kebijakan relaksasi pajak berpengaruh positif artinya, kebijakan relaksasi pajak berpengaruh secara signifikan terhadap variabel pelaporan perpajakan Usaha Mikro Kecil serta Menengah (UMKM). Kebutuhan permodalan dan kredit berpengaruh negatif artinya, kebutuhan permodalan dan kredit berpengaruh terhadap variabel pelaporan perpajakan Usaha Mikro Kecil dan Menengah (UMKM) namun secara tida secara signifikan.

Kata kunci: Pengetahuan perpajakan, Kebijakan relaksasi pajak, Permodalan dan kredit



CORPORATE SOCIAL RESPONSIBILITY BUDAYA DALAM PERSPEKTIF AKUNTANSI BUDAYA

Full paper

Ratna Wijayanti Daniar Paramita

Institut Teknologi dan Bisnis Widya Gama
Lumajang
pradnyataj@gmail.com

Noviansyah Rizal

Institut Teknologi dan Bisnis Widya Gama
Lumajang
noviansyah.rizal@gmail.com

Abstract: *The purpose of this study was to determine the role of Corporate Social Responsibility (CSR) Culture carried out by the company in the efforts to preserve the Osing traditional culture in Banyuwangi. The preservation of Banyuwangi culture has been carried out by many art studios. The urgency of this research is to reveal the role of cultural CSR in the preservation of Banyuwangi's traditional culture. This research is a qualitative research with an ethnographic approach that aims to find out the role of the community and cultural actors in the effort to preserve traditional culture. Data collection was carried out by conducting in-depth interviews with indigenous cultural actors and other informants, including cultural leaders, studio owners, dancers, tourism office officials, and members of the DKB. The results of this study reveal that CSR Culture has an important role in preserving Banyuwangi's culture. So that a model is needed for the distribution of CSR funds so that they are right on target and used for cultural preservation. Currently, the CSR in Banyuwangi is still in the form of giving donations or providing general facilities and not specifically for the preservation of the Osing traditional culture.*

Keywords: *cultural csr, cultural accounting, cultural preservation, osing*



THE INFLUENCE OF BAI, SIZE, OWNERSHIP AND PROFITABILITY ON DISCLOSURE BIOLOGICAL ASSET

Full paper

Retno Martanti Endah Lestari

Universitas Pakuan
retno.martanti@unpak.ac.id

Abdul Kohar

Universitas Pakuan
abdul.kohar@unpak.ac.id

Atika Yunia Nuraeli Prasetya

Universitas Pakuan
atikayunia20@gmail.com

Abstrak: Data Kementerian Pertanian menunjukkan selama pandemi Covid-19, sektor agrikultur, berhasil meningkatkan pertumbuhan PDB sebesar 2,19% dibandingkan dengan tahun sebelumnya (year-on-year). Kemudian data Badan Pusat Statistik menunjukkan pada tahun 2020, hanya sektor agrikultur yang memberikan kontribusi positif sebesar 1,75% pada PDB dibandingkan dengan sektor usaha lainnya. Dengan kontribusi tersebut, pemerintah menaruh perhatian untuk mentransformasikan sektor agrikultur menjadi sektor yang diharapkan mampu menjadi mesin pembangunan ekonomi untuk mewujudkan Sustainable Development Goals (SDGs). Diharapkan penelitian ini dapat mengetahui seberapa besar pengaruh Intensitas Aset Biologis, Ukuran Perusahaan, Kepemilikan Manajerial dan Profitabilitas terhadap Pengungkapan Aset Biologis pada Sektor Agrikultur yang terdaftar di BEI tahun 2016-2020. Penelitian ini termasuk kedalam jenis penelitian verifikatif. Seluruh perusahaan agrikultur yang terdaftar di BEI periode 2016-2020 menjadi populasi dalam penelitian ini. Sampel dipilih dengan menggunakan metode purposive sampling dan diperoleh 13 perusahaan. Pengumpulan data dalam penelitian ini menggunakan studi dokumenter dengan metode analisis regresi linear berganda. Dalam penelitian ini pengolahan data menggunakan bantuan SPSS IBM Ver 25.0. Penelitian ini menunjukkan Ukuran Perusahaan berpengaruh positif signifikan terhadap Pengungkapan Aset Biologis, kemudian Intensitas Aset Biologis, Kepemilikan Manajerial dan Profitabilitas tidak berpengaruh terhadap Pengungkapan Aset Biologis. Serta Intensitas Aset Biologis, Ukuran Perusahaan, Kepemilikan Manajerial dan Profitabilitas berpengaruh secara simultan terhadap Pengungkapan Aset Biologis.

Kata Kunci: Intensitas Aset Biologis, Ukuran Perusahaan, Kepemilikan Manajerial, Profitabilitas, Pengungkapan Aset Biologis



ANALISIS PERAN INSPEKTORAT DALAM PENCEGAHAN PENYIMPANGAN PENGELOLAAN KEUANGAN DAERAH (STUDI KASUS PADA INSPEKTORAT PEMERINTAH KOTA YOGYAKARTA)

Full paper

Umi Wahidah

Universitas Sarjanawiyata Tamansiswa
umi.wahidah@ustjogja.ac.id

Hendi Yogi Prabowo

Universitas Islam Indonesia
hendi.prabowo@uii.ac.id

Abstract: *This research aims to identify trends in financial management irregularities, identify the role of the Yogyakarta City Government Inspectorate to prevent and detect regional financial management irregularities, explore the obstacles faced in preventing and detecting regional financial management irregularities, and provide recommendations for improvements that can be made by the Government Inspectorate. Yogyakarta City. This study uses a qualitative approach by using primary and secondary data at the Yogyakarta City Government Inspectorate, while data collection by means of documentation and in-depth interviews (indept interviews). The results showed that the role of the Yogyakarta City Government Inspectorate in preventing and detecting irregularities in regional financial management was carried out through prevention efforts which included reviewing planning and budgeting documents, RTL reviews, SPIP assistance, socialization of gratification control, providing financial management consulting clinics, SPIP maturity assessments, review of budget absorption, follow-up monev, and review of financial reports. In addition, detection efforts are also carried out which include performance audits, operational audits, and ADTT which are used to follow up on the findings or recommendations of internal and external audits, carry out mandatory audits, and follow up on public complaints. However, the role of the internal auditor of the Yogyakarta City Government Inspectorate has not been carried out optimally, so it requires supervision by external parties such as the BPK.*

Keywords: *management, missmanagement, regional finance, the role of the inspectorate.*



WHISTLEBLOWING: GELAR EKSPLORASI TIGA SISI

Full paper

Yokhebed Widhianingtyas
Universitas Kristen Satya Wacana
232018045@student.uksw.edu

Aprina Nugrahesthy Sulistya Hapsari
Universitas Kristen Satya Wacana
aprina@uksw.edu

Abstract: *The research aims to explore three sides of whistleblowing, namely motives, path and reporting media that can be used as means of mitigating fraud in the management of student funds at SMF FTI, FEB, and FISKOM, ABC University. This research is a qualitative descriptive study, which uses primary data. Data was obtained through the results of filling out a questionnaire as an initial survey and then deepened through semi-structured interviews with the Faculty Treasurer, Chairman and Treasurer of SMF. The results of the research indicate that the motives underlying the whistleblowing intention from external factors are organizational justice, the application of ethics in the work environment and the position of the whistleblower. Meanwhile, the motives from internal factors are trust in the leadership, professional commitment and confidence in the evidence of fraud. The intention of SMF functionaries to carry out whistleblowing is also in line with the theory of reasoned action. Anonymous reporting is preferred for whistleblowing. As a media reporting, university needs to provide an integrated whistleblowing system.*

Keywords: *Whistleblowing, Fraud, Student Organization*



**ANALISIS KONTEN PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY* PADA PERUSAHAAN TAMBANG DI INDONESIA YANG TERDAFTAR DI BURSA EFEK INDONESIA
(Studi Pada Perusahaan Tambang Terdaftar di BEI periode 2017-2019)**

Full paper

Temy Setiawan
Universitas Bunda Mulia
operasionaltemysetiawan@gmail.com

Marshelli Sugianto
Universitas Bunda Mulia

Abstract : *Reporting on corporate social responsibility is now increasingly important and the level of urgency is increasing, with many studies taking on the topic of social responsibility and measuring social responsibility through the disclosure of indicators based on previous research journals and social responsibility disclosure guidelines. This study aims to develop social responsibility disclosure indicators based on cross reference analysis and analyze corporate social responsibility disclosure using quantitative and qualitative analysis content. This research uses descriptive qualitative method. The analysis method used is cross references, quantitative and qualitative content analysis. The subject of this research is all mining sector companies listed on the Indonesia Stock Exchange in 2017-2019. This research uses secondary data in the form of annual reports and company sustainability reports obtained from www.idx.co.id and company's website. Based on the results of cross references analysis, there are 23 most dominant indicators based on reference research journals and sustainability disclosure guidelines that can be used as a reference for disclosure of mining sector companies in Indonesia. From the results of the research, it can be concluded that, the stakeholders of the mining industry are advised to use this indicator to assess and analyze the report on corporate social responsibility and for the management of mining companies should be able to disclose information on this indicator in a more complete way that can be in the form of monetary, non-monetary and diagram information (table).*

Keywords : *Sustainability, social responsibility, disclosure, mining*



ANALYSIS OF REGIONAL FINANCIAL MANAGEMENT INFORMATION SYSTEM (SIPKD) ON TIMELINESS OF REGIONAL FINANCIAL REPORTING AT THE REGIONAL FINANCIAL OFFICES PAREPARE CITY

Full paper

Yasri Tarawiru ¹⁾, Sariana Damis ²⁾, Nurfaisah ³⁾

Yasri.se.ak@gmail.com ¹⁾, sarianadamisprodiak@gmail.com ²⁾, iis130299@gmail.com ³⁾

Faculty of Economics and Business, University of Muhammadiyah Parepare
Jl. General Ahmad Yani No. Km. 6, Bukit Harapan, District Parepare City Afternoon
South Sulawesi 91112

ABSTRACT

System Information Management Regional Finance (SIPKD) is set application integrated use _ as tool help for Upgrade effectiveness implementation various regulation field management finance area based on the principle efficiency, economical, effective, transparent, accountable and auditable. Study this aim for know is System Information Management Regional Finance affects to Reporting Timeliness _ Regional Finance Regional Finance Agency of Parepare City. Data collection techniques used in study this is interviews, observations and documentation. Amount interviewed informants _ is as many as 9 people from employees of the Regional Finance Agency (BKD), especially in the field of accounting and reporting that uses system in work report finance. Data analysis techniques in study this is descriptive qualitative as well as data presentation. The results of research that have done, known that System Information Management Regional Finance is very influential to accuracy time reporting finance area at the Parepare City Regional Finance Office Thing this seen from a number of indicator from system information management finance area consisting of from data security, accuracy and speed time, accuracy, variation or output, as well as relevance. And indicators accuracy time reporting is source power people, education and training, discipline work as well as availability facility Thing that already implemented and implemented with good by staff or Regional Finance Agency Staff so that could help in making report finance area with appropriate time.

Keywords : SIPKD, Punctuality



FAKTOR-FAKTOR YANG MEMPENGARUHI PERATAAN LABA

Full paper

Desi Rahmadani

Fakultas Ekonomi dan Bisnis
Universitas Riau
desirahmadanii2412@gmail.com

Novita Indrawati

Fakultas Ekonomi dan Bisnis
Universitas Riau
novitaindrawati@yahoo.co.id

Rofika

Fakultas Ekonomi dan Bisnis
Universitas Riau
rofika@lecturer.unri.ac.id

Edfan Darlis

Fakultas Ekonomi dan Bisnis
Universitas Riau
darlis_ee@yahoo.com

Abstract: *This study aims to determine the effect of leverage, profitability, income tax, and dividend payout ratio on income smoothing. The study was conducted on food and beverage companies listed on the Indonesia Stock Exchange in 2015-2019 and the number of samples in this study were 55 companies. While the data analysis method used by researchers is multiple linear regression. The results showed that the leverage variable had no effect on income smoothing. While the variables of profitability, income tax, and dividend payout ratio have an effect on income smoothing.*

Keywords: *leverage, profitability, income tax, dividend payout ratio, income smoothing*



DETERMINANTS WHISTLEBLOWING INTENTIONS OF BANK EMPLOYEES IN SAMARINDA CITY

Full paper

Zaki Fakhroni
Universitas Mulawarman
zaki.fakhroni@feb.unmul.ac.id

Nadhifa Chairunnisa Pattipawaej
Universitas Mulawarman
nadhifachairunnisapattipawaej@gmail.com

Abstrak : Penelitian ini bertujuan untuk mengetahui pengaruh komitmen organisasi, tingkat keseriusan pelanggaran, tanggung jawab pribadi, dan personal cost terhadap niat whistleblowing karyawan bank di Kota Samarinda. Penelitian ini merupakan penelitian deskriptif kuantitatif yang menggunakan probability sampling dengan teknik simple random sampling. Teknik pengumpulan data menggunakan kuesioner yang dibagikan secara tertutup dengan mengirim link Microsoft form kepada karyawan bank di wilayah Kota Samarinda. Penelitian ini menggunakan uji reliabilitas dengan bantuan software Smart PLS versi 3.2.7. Hasil dari penelitian ini menunjukkan bahwa : 1) komitmen organisasi berpengaruh signifikan terhadap niat whistleblowing, 2) tingkat keseriusan pelanggaran berpengaruh signifikan terhadap niat whistleblowing, 3) tanggung jawab pribadi berpengaruh signifikan terhadap niat whistleblowing, 4) personal cost tidak memiliki pengaruh signifikan terhadap niat whistleblowing.

Kata Kunci : Komitmen Organisasi, Tingkat Keseriusan Pelanggaran, Tanggung Jawab Pribadi, Personal Cost, Niat Whistleblowing



DETERMINAN PENGUNGKAPAN TANGGUNG JAWAB SOSIAL: APAKAH PROFITABILITAS MEMEDIASINYA?

Poster

Tria Ulfa

Magister Akuntansi, Fakultas Ekonomi dan Bisnis,
Universitas Syiah Kuala
triaulfa@mhs.unsyiah.ac.id

Darwanis

Fakultas Ekonomi dan Bisnis, Universitas Syiah
Kuala
darwanis.fe@unsyiah.ac.id

Fazli Syam BZ

Fakultas Ekonomi dan Bisnis, Universitas Syiah Kuala
fazlisyamBZ@feb.unsyiah.ac.id

Abstract: *Companies in the mining industry have a tight connection to waste generation, pollution, and other environmental issues. Neglecting the pollution and trash will result in environmental harm that affects both the company's surrounding community and the sustainability of the ecosystem. Companies are therefore urged to address environmental and social challenges through CSR (corporate social responsibility) initiatives. This study looks at how profitability affects a number of factors that influence CSR disclosure in mining businesses that are listed on the Indonesia Stock Exchange (IDX) between 2016 and 2020. The size, liquidity, and leverage of the company are factors that affect CSR disclosure. The profitability variable is used as an auxiliary variable in this study. Seven mining sector companies served as study's sample companies, and 35 data sets were examined (for five years). Data from financial reports and sustainability reports were used in this study. Saturated sampling is the technique employed. Using path analysis, data were examined. This study demonstrates that the relationship between corporate size, liquidity, and leverage on CSR disclosure is partially mediated by profitability.*

Keywords: *Company Size, Leverage, Liquidity, Profitability, Social Responsibility*



KEBIJAKAN DIVIDEN MEMODERASI PENGARUH STRUKTUR KEPEMILIKAN TERHADAP NILAI PERUSAHAAN

Full Paper

Rudi Harianto

Universitas Pembangunan Jaya
rudi.harianto@upj.ac.id

Irma Paramita Sofia

Universitas Pembangunan Jaya
irma.paramita@upj.ac.id

Agustine Dwianika

Universitas Pembangunan Jaya
agustine.dwianika@upj.ac.id

Fitriyah Nurhidaya

Universitas Pembangunan Jaya
fitriyah.nurhidayah@upj.ac.id

Sila Ninin Wisnantiasri

Universitas Pembangunan Jaya
sila.wisnantiasri@upj.ac.id

Farhan Ady Pratama

Universitas Pembangunan Jaya
farhan.adypratama@upj.ac.id

Arry Eksandy

Universitas Pembangunan Jaya
arry.eksandy@upj.ac.id

ABSTRACT

The greater of firm value, then there will be opportunities for the company to be able to expand the company, so investors will be interested and will invest in the company. The company will have a signal, the signal is an information stating that the company is better than other companies. The company hopes that investors can catch this signal, a signal in the form of a financial condition report on what management has done in the company which shows good prospects in the future, so that with an increase in managerial ownership and institutional ownership, it can show good prospects in terms of value. company in the Automotive Company. This research aims to partially examine managerial and institutional ownership and examine dividend policy as a moderating variable on the ownership structure of firm value. The objects in this study used automotive companies on the Indonesia Stock Exchange from 2016 to 2020. The sample in this study found 45 samples using the purposive sampling method. The results of this study indicate that managerial ownership has a positive effect on firm value, institutional ownership has a negative effect on firm value, dividend policy is able to moderate managerial ownership on firm value and dividend policy cannot moderate institutional ownership on firm value.

Keywords: *Managerial Ownership, Institutional Ownership, Dividend Policy, Firm Value*

ABSTRAK

Semakin meningkatnya nilai perusahaan maka akan ada sebuah peluang perusahaan supaya bisa ekspansi perusahaan, sehingga investor akan tertarik dan akan melakukan investasi pada perusahaan



tersebut. Perusahaan tersebut akan ada sinyal, sinyal itu sebuah informasi yang menyatakan bahwa perusahaan tersebut lebih baik daripada perusahaan lainnya. Perusahaan berharap supaya Investor bisa menangkap sinyal tersebut, sinyal yang berupa laporan kondisi keuangan mengenai apa yang sudah dilakukan oleh manajemen di perusahaan yang menunjukkan prospek yang bagus dimasa yang akan datang, sehingga dengan adanya peningkatan pada kepemilikan manajerial dan kepemilikan institusional bisa menunjukkan prospek yang bagus pada nilai perusahaan di Perusahaan Otomotif. Penelitian ini bertujuan untuk menguji secara parsial kepemilikan manajerial dan kepemilikan institusional terhadap nilai perusahaan dan menguji kebijakan dividen sebagai variabel moderasi pada struktur kepemilikan terhadap nilai perusahaan. Obyek pada penelitian ini menggunakan perusahaan otomotif di Bursa Efek Indonesia mulai tahun 2016 sampai 2020. Sampel pada penelitian ini berjumlah 45 sampel dengan menggunakan metode purposive sampling. Hasil penelitian ini menunjukkan kepemilikan manajerial berpengaruh positif terhadap nilai perusahaan, kepemilikan institusional berpengaruh negatif terhadap nilai perusahaan, kebijakan dividen mampu memoderasi kepemilikan manajerial terhadap nilai perusahaan dan kebijakan dividen tidak bisa memoderasi kepemilikan institusional terhadap nilai perusahaan.

Kata kunci: *Kepemilikan Manajerial, Kepemilikan Institusional, Kebijakan Dividen, Nilai Perusahaan*



FAKTOR-FAKTOR YANG BERPENGARUH DALAM PENYUSUNAN ANGGARAN LAZ

Full paper

Lisa Martiah Nila Puspita

Universitas Bengkulu

lisa_mnp@unib.ac.id

Yulia Sangkutri

Universitas Bengkulu

sangkutry@gmail.com

Eddy Suranta

Universitas Bengkulu

suranta_eddy@yahoo.com

Lismawati

Universitas Bengkulu

lismawati390@gmail.com

Abstract: *The realization of the collection of zakat funds that has not been optimal compared to the potential it has, may be due to the poor planning carried out by the zakat amil. This study aims to explore and examine the factors that influence the preparation of the budget, especially the Annual Budget Work Plan (RKAT) at the amil zakat institution in Bengkulu City. Sequential exploratory methods approach which is a combination of qualitative and quantitative research is used to achieve this objective.*

In the qualitative approach, data collection was carried out through interviews with the LAZ chairman and division heads. From the results of these interviews, data were obtained which were then processed through triangulation techniques, and at the end of this stage several factors were obtained that influenced the preparation of the budget. These factors consist of institutional policies, laws and regulations, evaluation of the previous year's budget, population conditions, divisional work plans and the quality of human resources. The next stage is the stage of confirming the factors obtained empirically (quantitative approach). some of these factors were tested using factor analysis. The results show that the dominant factors considered in the preparation of the LAZ budget are: Population Condition, Quality of Human Resources, Evaluation of the Previous Year's Budget, and Laws and Regulations. Meanwhile, Divisional Work Plans and Institutional Policies are supporting factors.

Keywords : *Amil Zakat, Amil Zakat Institution, Budgeting*

Abstrak: Realisasi pengumpulan dana zakat yang belum optimal dibandingkan dengan potensi yang dimiliki, kemungkinan disebabkan kurang baiknya perencanaan yang dilakukan oleh amil zakat. Penelitian ini bertujuan untuk menggali dan menguji faktor-faktor yang memengaruhi penyusunan anggaran khususnya Rencana Kerja Anggaran Tahunan (RKAT) pada lembaga amil zakat yang ada di Kota Bengkulu. Pendekatan sequential exploratory methods yang merupakan kombinasi dari penelitian kualitatif dan kuantitatif digunakan dalam mencapai tujuan tersebut.

Pada pendekatan kualitatif, pengumpulan data dilakukan melalui wawancara dengan ketua LAZ dan kepala divisi. Dari hasil wawancara tersebut, diperoleh data yang kemudian diolah melalui teknik triangulasi, dan pada akhir tahap ini diperoleh beberapa faktor yang



memengaruhi penyusunan anggaran. Faktor-faktor tersebut terdiri dari kebijakan lembaga, peraturan undang-undang, evaluasi anggaran tahun sebelumnya, kondisi penduduk, rencana kerja divisi dan kualitas SDM. Tahap berikutnya adalah tahap konfirmasi faktor yang diperoleh secara empiris (pendekatan kuantitatif). beberapa faktor tersebut diuji dengan menggunakan analisis faktor. Hasilnya menunjukkan bahwa faktor-faktor yang dominan dipertimbangkan dalam penyusunan anggaran LAZ adalah: Kondisi Penduduk, Kualitas SDM, Evaluasi Anggaran Tahun Sebelumnya, dan Peraturan Undang-Undang. Sementara itu, Rencana Kerja Divisi dan Kebijakan Lembaga menjadi faktor pendukung.

Kata Kunci: Amil Zakat, Lembaga Amil Zakat, Penyusunan Anggaran



PENGARUH FEMINISME DEWAN, JASA ASURANS EKSTERNAL DAN INVESTOR INSTITUSIONAL TERHADAP KUALITAS PENGUNGKAPAN CSR

Full paper

Alifia Rahmasari

UniversitasJenderal Soedirman
alfrhmsri@gmail.com

Siti Maghfiroh

UniversitasJenderal Soedirman
firoh.sutanto@gmail.com

Triani Arofah

UniversitasJenderal Soedirman
aniatman@yahoo.com

Abstract: *This study aims to determine the effect of board's feminism, external assurance services and institutional investors on corporate social responsibility disclosure quality. This type of research is a research with a quantitative approach. The population in this study were all financial sector companies listed on Indonesia Stock Exchange in 2016-2018 with a sampling technique using purposive sampling and obtained a sample of 66 companies. The data used are secondary data in the form of annual reports and sustainability reports. Analysis of the data used is descriptive statistics, the classic assumption test, multiple linear regression analysis, the goodness of fit test and the t test. The results of this study indicate that (1) Board's feminism influences the quality of corporate social responsibility disclosure, (2) External assurance services affects the quality of corporate social responsibility disclosure, (3) Institutional investors influence the quality of corporate social responsibility disclosure in financial sector companies that listed on Indonesia Stock Exchange in 2016-2018.*

Keywords: *Fundamental Factors, Stock Return, Debt to Equity Ratio, Cash Ratio, Net Profit Margin, Total Asset Turnover*



FAKTOR-FAKTOR DETERMINAN OPINI AUDIT *GOING CONCERN*

Full paper

Mia Rahmawati

Universitas Lambung Mangkurat
miarahmawati481@gmail.com

Saprudin

Universitas Lambung Mangkurat
saprudinbjm@yahoo.co.id

Abstract: *This study aims to test and analyze the factors that influence audit opinion going concern. Independent variable research consists of company size, KAP reputation, default debt and auditor switching. The population wholesale sub sector company listed on the IDX for the period 2017-2020. The sample selection method non probability sampling with sampling techniques purposive sampling. Data analysis techniques logistic regression processed with SPSS applications. The results of this study show that the size of the company has an effect on the opinion of audit going concerns. This shows that small and large company size has an influence as a consideration for providing an audit opinion going concern. Other findings in the study suggest that KAP's reputation has no effect. This shows that KAP, which is affiliated with the Big 4 or not, still maintains its integrity by providing audit opinions according to the client's company conditions. Furthermore, the variable debt default also has no effect on providing audit opinions going concern, this shows that there are other factors that auditors see not only the debt status of client companies. The last variable is that the auditor switching also has no effect because the step of changing the auditor is taken by the company not only to avoid unfavorable opinions, but because of the company's obligation to replace the external auditor services used.*

Keywords: *Company Size, KAP Reputation, Default Debt, Auditor Switching, Audit Opinion Going Concern.*

Abstrak: Penelitian ini bertujuan untuk melaksanakan uji dan analisis faktor yang mempengaruhi opini audit *going concern*. Variabel bebas terdiri dari ukuran perusahaan, reputasi KAP, *debt default* dan *auditor switching*. Populasi penelitian yaitu perusahaan subsektor perdagangan besar yang terdaftar di BEI periode 2017-2020. Metode pemilihan sampel *non probability sampling* dengan teknik pengambilan sampel *purposive sampling*. Teknik analisis data regresi logistik diolah dengan aplikasi SPSS. Hasil penelitian ini menunjukkan bahwa ukuran perusahaan berpengaruh terhadap terhadap opini audit *going concern*. Hal ini menunjukkan bahwa kecil dan besarnya ukuran perusahaan memiliki pengaruh sebagai pertimbangan pemberian opini audit *going concern*. Temuan lain dalam penelitian yakni reputasi KAP tidak berpengaruh, hal tersebut menunjukkan bahwa KAP yang berafiliasi dengan *Big 4* ataupun tidak, tetap mempertahankan integritasnya dengan memberikan opini audit sesuai kondisi perusahaan klien. Selanjutnya variabel *debt default* juga tidak berpengaruh terhadap pemberian opini audit *going concern*, hal ini menunjukkan ada faktor lain yang dilihat auditor tidak hanya status hutang perusahaan klien. Variabel terakhir yaitu *auditor switching* juga tidak berpengaruh karena langkah pergantian auditor diambil perusahaan tidak hanya untuk menghindari opini yang kurang baik, tetapi karena adanya kewajiban perusahaan untuk mengganti jasa auditor eksternal yang digunakan.



Kata Kunci: Ukuran Perusahaan, Reputasi KAP, Debt Default, Auditor Switching, Opini Audit Going Concern.



PENGARUH SUMBER DAYA MANUSIA, SISTEM INFORMASI, DAN KOMITMEN ORGANISASI TERHADAP PENERAPAN TRANSAKSI NON TUNAI

(Studi Kasus Organisasi Perangkat Daerah Kabupaten Cilacap)

Full Paper

Andaria Dyah WKD
Universitas Jenderal Soedirman
andariadyah1@gmail.com

Siti Maghfiroh
Universitas Jenderal Soedirman
firoh.sutanto@gmail.com

Sugiarto
Universitas Jenderal Soedirman
sugiarto@unsoed.ac.id

Abstract: *The implementation of non cash transactions in local governments is a national policy based on various regulations and policies and requires support from various parties. One of the ways to create good governance is transparency in managing finances by implementing non cash transactions. This research aims to determine whether there is an effect on the variables of human resources, information systems and organizational commitment to good governance through the implementation of non cash transactions. This type of research is quantitative research using a survey approach method. The population used in this study was 30 Regional Apparatus Organizations (OPD) in Cilacap Regency. Sampling in this study using purposive sampling technique with the criteria of 1 head of OPD and 1 employee of the finance department. So that obtained as many as 60 respondent data. The source of data in this study uses primary data. Analysis of the data used is descriptive statistics, test instrument data, classic assumption test, multiple linear regression analysis, coefficient of determination test, goodness of fit test and t test.*

The results obtained in the research are; (1) Human Resources have no effect on Good Governance through the implementation of non cash transactions; (2) Information systems have an positive effect on Good Governance through the implementation of non cash transactions; (3) Organizational commitment has no effect on Good Governance through the implementation of non cash transactions.

The implication of this research is local governments can strengthen or improve regulations regarding non cash transaction. Local governments can continue to maintain the completeness of their information systems to support the used of non cash transactions so as to facilitate users and fix obstacles that are still often encountered.

Keyword: *Human Resources, Information Systems, Organizational Commitment, and Implementation of Non Cash Transactions.*



PENGUNGKAPAN LINGKUNGAN: KINERJA LINGKUNGAN TERHADAP PROFITABILITAS

Syarifah Nurhalisa Alattas
Universitas Muslim Indonesia
Alisaalattas99@gmail.com

Asriani Junaid
Universitas Muslim Indonesia
asriani.junaid@umi.ac.id

Ramlawati
Universitas Muslim Indonesia
Ramlawati@umi.ac.id

Abstract

This study aims to examine the effect of environmental performance on profitability and how environmental disclosure is a moderating variable. The object of this research is a manufacturing company listed on the Indonesian stock exchange and registered as a PROPER participant. Total of 45 data were collected using secondary data method with purposive sampling technique. The criteria that must be met in this study are the company must have a complete annual report for the 2018-2020 period and be a PROPER participant in 2018-2020. Data analysis was carried out using the Moderated Regression Analysis (MRA) method with the SPSS Version 25 application. The test results show that environmental performance has an effect on profitability and environmental disclosure moderates the effect of environmental performance on profitability. The results of this study can provide an overview to the company, regarding environmental performance that needs to be improved with various strategies, because the concern for the impact of the company's existence on the environment and social can affect the level of company profitability and disclosure of all information related to environmental and social activities supports the influence of the level of environmental performance on profitability. Environmental and social conditions are currently one of the things that are considered by various groups, therefore companies that pay attention to their concern for the environment will increase the legitimacy of the community so that it affects the level of profitability.

Keywords: *Environmental Performance, Environmental Disclosure, Profitability, Financial Performance*



PENGARUH KEMUDAHAN PENGGUNAAN, KEAMANAN BERTRANSAKSI, DAN KEMAMPUAN FINANSIAL TERHADAP MINAT PENGGUNAAN *E-WALLET* PADA MAHASISWA S1 AKUNTANSI UNIVERSITAS TADULAKO

Full Paper

Anastasya Paramitha

Jurusan Akuntansi, Fakultas Ekonomi dan
Bisnis, Universitas Tadulako
apmitha99@gmail.com

Muliati

Jurusan Akuntansi, Fakultas Ekonomi dan
Bisnis, Universitas Tadulako
muly_ak@yahoo.co.id

Abstarct: *This research aims at determining and analyzing the influence of ease of use, transaction security, and financial ability on the interest in using e-wallet of accounting undergraduate students at Tadulako University. This is a quantitative exploration utilizing overview technique. The objective populace is 2017-2020 undergraduate accounting students at Tadulako University. The examining procedure involved customary inspecting with 60 understudies as respondents. Research information were gathered through web-based polls. The information were broke down utilizing numerous straight relapse investigation with the assistance of the IBM SPSS Statistics 21 programming for windows. The results showed that: (1) ease of use has a positive and huge impact on the interest in using e-wallet; (2) transaction security has a positive and huge impact on the interest in using e-wallet; (3) financial ability has a positive and huge impact on the interest in using e-wallet; and (4) ease of use, transaction security, and financial capability simultaneously have a positive and huge impact on the interest in using e-wallet.*

Keywords: *Ease of Use, Transaction Security, Financial Ability, The Interest in Using, E-wallet*



SOSIALISASI TERHADAP KEBERMANFAATAN: EFEK ANTESEDEN DAN MODERASI

Full paper

Zaki Fakhroni

Universitas Mulawarman
zaki.fakhroni@feb.unmul.ac.id

Irwansyah

Universitas Mulawarman
Irwansyah@feb.unmul.ac.id

Abstract: Suatu teknologi dikatakan bermanfaat ketika pengguna memutuskan menggunakannya. Agar wajib pajak membayar pajak dengan mudah dan efisien, fiskus perlu memperkenalkan sistem pembayaran elektronik dengan melakukan kegiatan sosialisasi kepada wajib pajak PBB P2 guna meningkatkan pengetahuannya. Tujuan dilakukannya penelitian ini untuk memperoleh bukti empiris hubungan sosialisasi terhadap kebermanfaatan, dengan efek anteseden edukasi internal serta efek moderasi kemudahan dan efikasi diri. Jenis penelitian ini yaitu penelitian kuantitatif dengan menggunakan data data primer dan penentuan sampel menggunakan quota sampling dengan total 200 responden. Analisis data menggunakan SEM-PLS dibantu program SmartPLS Versi 3.2.9. Hasil dari penelitian ini diperoleh bukti empiris bahwa: (1) edukasi internal berpengaruh positif dan signifikan terhadap sosialisasi; (2) sosialisasi berpengaruh positif dan signifikan terhadap kebermanfaatan; (3) kemudahan memperlemah hubungan sosialisasi terhadap kebermanfaatan; (4) efikasi diri tidak mampu memoderasi hubungan sosialisasi terhadap kebermanfaatan. Pada penelitian ini juga menghasilkan temuan baru, ada efek dari anteseden edukasi internal yang memiliki pengaruh cukup besar ketika sebelum melakukan sosialisasi.

Keywords : Edukasi internal, efikasi diri, sosialisasi, kebermanfaatan, kemudahan.



THE INFLUENCE OF PROFESSIONALISM, TASK COMPLEXITY, AND INDEPENDENCY TOWARD AUDITOR'S CAPABILITY ON DETECT FRAUD WITH LOCUS OF CONTROL AS MODERATING VARIABLE

Full paper

Kinanti Putty Windhamia
Universitas Jenderal Soedirman
kinantiputtyw@gmail.com

Yudha Aryo Sudibyo
Universitas Jenderal Soedirman
yudha_aryos@yahoo.com

Siti Maghfiroh
Universitas Jenderal Soedirman
firoh.sutanto@gmail.com

Abstract : Penelitian ini bertujuan untuk menguji pengaruh profesionalisme, kompleksitas tugas, dan independensi terhadap kemampuan auditor dalam mendeteksi kecurangan dan dimoderasi oleh pusat pengendalian internal. Tipe penelitian dalam penelitian ini adalah kuantitatif yaitu menggunakan data primer. Penelitian ini menggunakan pendekatan survei dengan mendistribusikan kuesioner.

Populasi dalam penelitian ini adalah auditor pemeriksa di Badan Pemeriksaan Keuangan Republik Indonesia yang berlokasi di Jakarta. Sampel pada penelitian ini menggunakan Slovin formula yaitu 98 auditor dengan menggunakan metode convenience sampling. Teknik data analisis yaitu Analisis Regresi Berganda dan Analisis Regresi Moderasi dengan menggunakan IBM SPSS Statistika versi 20.

Hasil penelitian menunjukkan bahwa profesionalisme dan kompleksitas tugas tidak berpengaruh signifikan terhadap kemampuan auditor dalam mendeteksi kecurangan. Sedangkan, independensi memiliki hasil positif dan signifikan berpengaruh terhadap kemampuan auditor dalam mendeteksi kecurangan. Demikian, pusat pengendalian internal tidak mampu memoderasi profesionalisme, kompleksitas tugas, dan independensi terhadap kemampuan auditor dalam mendeteksi kecurangan.

Kata kunci: Profesionalisme, Kompleksitas Tugas, Independensi, Kemampuan Auditor dalam Mendeteksi Kecurangan, Pusat Pengendalian Internal



PENGARUH INTENSITAS ASET TETAP DAN SALES GROWTH TERHADAP PENGHINDARAN PAJAK DENGAN MANAJEMEN LABA SEBAGAI VARIABEL INTERVENING

Full paper

Medwan Tendean
Universitas Mulawarman
medwan31@gmail.com

Eka Febriani
Universitas Mulawarman
eka.febriani@feb.unmul.ac.id

Abstract: *This study aims to determine the effect of fixed asset intensity and sales growth on tax avoidance, then to analyze and find out how the role of earnings management in mediating the effect of sales growth. on tax avoidance through earnings management. The population in this study are mining sector companies listed on the Indonesia Stock Exchange (IDX) from 2016 to 2021 with purposive sampling method so that there are 84 years of observation. The results show that there is a positive and significant influence between the intensity of fixed assets and sales growth has a positive and significant effect on tax avoidance, sales growth has a positive and significant effect on earnings management, earnings management has a positive and significant effect on tax avoidance, sales growth has a positive and significant effect on tax avoidance through earnings management.*

Keywords: *Tax Avoidance, fixed asset intensity, sales growth, earning management.*



SYSTEMATIC LITERATURE REVIEW: INTENSI WHISTLEBLOWING PADA ORGANISASI SEKTOR PUBLIK INDONESIA

Full paper

Devi Agustia Ningrum
Universitas Muhammadiyah Jember
e-mail: deviagustia48@gmail.com

Dr. Dwi Cahyono, M.Si.Akt
Universitas Muhammadiyah Jember
e-mail: dwicahyono@unmuhjember.ac.id

Elok Fitriya, SE., M.SA
Universitas Muhammadiyah Jember
e-mail: elokfitriya@unmuhjember.ac.id

Abstrak: Kasus kecurangan dalam dunia akuntansi semakin marak terjadi di berbagai sektor salah satunya yaitu sektor publik Indonesia. Selain itu, tingkat kesadaran dan motivasi seseorang untuk melakukan tindakan pencegahan kecurangan juga semakin berkurang. Untuk itu, perlu dilakukan suatu tindakan dan niat whistleblowing (pelaporan pelanggaran) disetiap organisasi sebagai bagian dari strategi anti fraud. Penelitian ini bertujuan untuk mengumpulkan dan menganalisa artikel yang berhubungan dengan intensi whistleblowing pada organisasi sektor publik Indonesia. Desain yang digunakan dalam penelitian ini adalah systematic literature review. Artikel dikumpulkan dengan menggunakan mesin pencari Scopus dan Google Scholar yang diambil melalui software Publish or Perish untuk membantu menyeleksi artikel-artikel di database online agar sesuai dengan kualitas artikel yang dicari. Kriteria artikel yang digunakan adalah terbitan tahun 2015-2022. Berdasarkan artikel yang dikumpulkan didapatkan hasil bahwa ada beberapa faktor yang mempengaruhi intensi whistleblowing pada organisasi sektor publik Indonesia yaitu kepemimpinan autentik atau kepemimpinan etis, keamanan psikologis, komitmen afektif dan iklim etis. Faktor kepemimpinan autentik atau kepemimpinan etis merupakan faktor utama yang mempengaruhi intensi whistleblowing pada organisasi sektor publik Indonesia.

Kata Kunci: Whistleblowing, Intensi Whistleblowing, Organisasi Sektor Publik Indonesia

Abstract: *Cases of fraud in the world of accounting are increasingly prevalent in various sectors, one of which is the Indonesian public sector. In addition, a person's level of awareness and motivation to take fraud prevention measures is also decreasing. For this reason, it is necessary to carry out a whistleblowing action and intention (reporting violations) in every organization as part of an anti-fraud strategy. This study aims to collect and analyze articles related to whistleblowing intentions in Indonesian public sector organizations. The design used in this study is a systematic literature review. Articles were collected using the Scopus and Google Scholar search engines which were retrieved through the Publish or Perish software to help select articles in the online database to match the quality of the articles sought. The criteria for the articles used are 2015-2022 publications. Based on the articles collected, it was found that there are several factors that influence whistleblowing intentions in Indonesian public sector organizations, namely authentic leadership or ethical leadership, psychological*



security, affective commitment and ethical climate. The factor of authentic leadership or ethical leadership is the main factor that influences whistleblowing intentions in Indonesian public sector organizations.

Keywords: *Whistleblowing, Whistleblowing Intentions, Indonesian Public Sector Organizations*



EKSPLORASI TINGKAT MATURITAS SISTEM PENGENDALIAN INTERN PEMERINTAH DAERAH DI INDOESIA

Full paper

Lina Nuryawati

Mahasiswa Program Studi Magister
Akuntansi, Fakultas Ekonomika dan
Bisnis Universitas Gadjah Mada
linanuryawati34@gmail.com

Irwan Taufiq Ritonga

Departemen Akuntansi,
Fakultas Ekonomika dan Bisnis,
Universitas Gadjah Mada
irwanritonga@ugm.ac.id;

Abstract: *This study discusses the maturity level of the Government Internal Control System (SPIP) in local governments in Indonesia which includes provincial governments, city governments and district governments. The purpose of this study is to describe the results of the SPIP maturity level assessment in 2020. This study uses a census approach where the entire population is the research sample. In addition, this study uses secondary data obtained from the Financial and Development Supervisory Agency (BPKP). The analytical tools used include descriptive analysis and the average difference test using SPSS Statistics 26. Analysis of the average difference test uses the Two Sample Kolmogorov Smirnov Test. The results showed that the SPI of local governments in Indonesia in 2020 was mostly in the developing category (level 3). This research exploration found that there was a difference between the SPIP maturity levels between the provincial and district governments. On the other hand, there is no difference in the level of SPIP maturity between the provincial and municipal governments and between the city and district governments.*

Keywords: *Maturity, Government Internal Control System (SPIP), Local Government, Indonesia*

Abstrak: Penelitian ini membahas tentang tingkat maturitas Sistem Pengendalian Intern Pemerintah (SPIP) pada pemerintah daerah di Indonesia yang meliputi pemerintah provinsi, pemerintah kota dan pemerintah kabupaten. Tujuan penelitian ini adalah untuk mendeskripsikan serta mengeksplorasi hasil penilaian tingkat maturitas SPIP pada tahun 2020. Penelitian ini menggunakan pendekatan sensus dimana seluruh populasi menjadi sampel penelitian. Selain itu, penelitian ini menggunakan data sekunder yang didapatkan dari Badan Pengawasan Keuangan dan Pembangunan (BPKP). Alat analitik yang digunakan meliputi analisis deskriptif dan uji perbedaan rata-rata dengan alat bantu SPSS Statistics 26. Analisis uji beda rata-rata menggunakan uji Two Sample Kolmogorov Smirnov Test. Hasil penelitian menunjukkan bahwa SPI pemerintah daerah di Indonesia tahun 2020 sebagian besar berada pada kategori berkembang (level 3). Eksplorasi penelitian ini menemukan bahwa terdapat perbedaan antara tingkat maturitas SPIP antara pemerintah provinsi dan pemerintah kabupaten. Namun di sisi lain tidak ada perbedaan tingkat maturitas SPIP antara pemerintah provinsi dan pemerintah kota serta antara pemerintah kota dan pemerintah kabupaten.

Kata Kunci: Maturitas, Sistem Pengendalian Intern Pemerintah (SPIP), Pemerintah Daerah, Indonesia



PENGARUH KOMPETENSI APARATUR, SISTEM PENGENDALIAN INTERNAL, MORALITAS, PRAKTIK AKUNTABILITAS DAN WHISTLEBLOWING TERHADAP PENCEGAHAN FRAUD PENGELOLAAN DANA DESA (STUDI KASUS DESA DI-KECAMATAN MOJOWARNO)

Full Paper

Febryana, Nabella¹

Universitas Trunojoyo Madura

180221100086@student.trunojoyo.ac.id

Asy'ari, Muhammad Asim¹

Universitas Trunojoyo Madura

asim.asyari@trunojoyo.ac.id

Abstract

This study aims to examine the internal and external influence of the village apparatus on the prevention of fraud in the management of village funds. The research was conducted in Mojowarno District, Jombang Regency with a total of 19 villages. Data analysis using SPSS 25 with quantitative research methods. Hypothesis testing uses multiple linear and the data used is primary data, while data collection uses questionnaires with personally administered questionnaires. The sampling technique using purposive sampling includes village officials. The test results found the influence of the internal control system, accountability and whistleblowing practices, while the competence of the apparatus and morality had no effect on preventing fraud in the management of village funds.

Keyword : *Fraud Prevention, Apparatus Competence, Internal Control System, Morality, Accountability, Whistleblowing*



FENOMENA AKUNTABILITAS PENGELOLAAN KEUANGAN DESA DALAM MASA PANDEMI COVID-19

Full paper

Baihaqi

Universitas Bengkulu
baihaqi.netty@gmail.com

Madani Hatta

Universitas Bengkulu
madani.hatta@unib.ac.id

Nila Aprila

Universitas Bengkulu
nilaaprila@gmail.com

Abstract

The purpose of this study is to describe how the phenomenon of accountability in village financial management during the Covid-19 pandemic. The issuance of Perpu Number 1 of 2020, SE Mendes PDTT Number 8 and Number 11 of 2020, Permenkeu Number 40 of 2020, caused changes in social relations so that the implementation of accountability in village financial management became a phenomenon that required research. This study uses a qualitative (interpretive) approach. The object of research is the village government in the Kepahiang Regency area. Research data in the form of secondary data, and primary data. Data analysis using the Miles and Huberman model, was carried out simultaneously.

The results of the study show that accountability in financial management in villages in Kepahiang Regency is applied by prioritizing a culture of shame and taboo if they are not responsible for managing village finances. Even during the Covid-19 pandemic where there are restrictions on activities and activities, it still makes village financial managers carry out their duties and obligations according to existing rules. Accountability carried out as an accountability mechanism is still carried out in every stage of village financial management (planning and budgeting, implementation and administration, and accountability reporting). The village government in managing village finances during the Covid-19 Pandemic applies good accountability such as political accountability, financial accountability, administrative accountability, policy accountability, program accountability, process accountability, and legal accountability. Agency theory cannot be fully used here, because even though the village government is an agent, they also have a culture of shame and are concerned with the welfare of the village community. Coupled with the theory of stewardship where the village government always prioritizes the goals of the village community group rather than their individual goals.

Keywords: *Accountability, Village finance, Covid-19 pandemic*



ANALISIS FAKTOR YANG MEMPENGARUHI CORPORATE CASH HOLDING

Nurainun Bangun

Fakultas Ekonomi & Bisnis, Universitas Tarumanagara, Jakarta, Indonesia Email:
nurainunb@fe.untar.ac.id

Khairina Natsir

Fakultas Ekonomi & Bisnis, Universitas Tarumanagara, Jakarta, Indonesia Email:
khairinan@fe.untar.ac.id

Abstract: *The objective of this study was to explore academic evidence regarding the relationship between the variables of operating cash flow, financial distress and growth opportunities on the variables of corporate cash holding. This research was conducted because previous studies have not provided uniform results. The research population includes companies listed in the property, real estate and construction sectors on the Indonesia Stock Exchange during the period 2018 – 2020. The sample selection is based on the purposive sampling method, then panel data is analyzed by multiple linear regression. Data analysis includes classical assumption test consisting of multicollinearity and heteroscedasticity tests. The selection of the appropriate regression model was carried out through the Chow, Hausman and Lagrange Multiplier tests. Fixed Effect Model was chosen as the research model. The results showed that operating cash flow and growth opportunities had a positive effect on the company's cash holdings, while financial distress had a negative effect on the company's cash holding. Implication of this research is that companies need to pay attention to the amount of cash holding companies so that the presence of cash in the company is at the optimal point to avoid the company from going bankrupt.*

Keywords: *Corporate Cash Holding, Operating Cash Flow, Financial Distress, Growth Opportunity*



PENGARUH ASET PERUSAHAAN TERHADAP MANAJEMEN LABA DI MASA PANDEMI *COVID-19* DENGAN STRUKTUR KEPEMILIKAN SEBAGAI VARIABEL MODERASI

Poster

Dwina Nurrizka Ramadhanti
Universitas Sultan Ageng Tirtayasa
dwinanurrizka25@gmail.com

Tri Lestari
Universitas Sultan Ageng Tirtayasa
tri.lestari@untirta.ac.id

Agus Sholikhhan Yulianto
Universitas Sultan Ageng Tirtayasa
agusresearch@untirta.ac.id

Abstract: *The purpose of this study is to examine the effect of return on assets and asset growth during the Covid-19 pandemic on earnings management with the ownership structure as the moderating variable. Service companies listed on Indonesia Stock Exchange in 2020 are the population in this study and the sampling technique used was purposive sampling and obtained sample of 150 companies. This study is used quantitative method with secondary data collected from Indonesia Stock Exchange. The research model conducted with unmoderated multiple linier regression analysis and moderated regression analysis. The results show that return on assets has negative effect on earnings management, asset growth has positive effect on earnings management, managerial ownership and institutional ownership are not able to moderate the relationship between ROA and earnings management. Managerial ownership is not able to moderate the relationship between asset growth and earnings management. While, institutional ownership is able to moderate the relationship between asset growth and earnings management.*

Keywords: *Earnings Management, Return on Assets, Growth, Ownership Structur*



ANALISIS DAMPAK TRANSISI PSAK 44 MENJADI PSAK 72 TERHADAP LAPORAN KEUANGAN PADA PT. LIPPO CIKARANG TBK

Full paper

Rika Mala Sari
IKPIA Perbanas
rikamalasari1906@gmail.com

Primadonna Ratna Mutumanikam
IKPIA Perbanas
primamutumanikam@gmail.com

Abstract: PSAK 72 that refers to IFRS 15 as a replacement for PSAK 44 has an impact on the construction, telecommunications, retail, manufacturing and real estate industrial sectors. Companies that will be significantly affected by this standard are companies that have transactions in the form of long-term contracts or joint products, which are usually found in real estate companies. This study aims to analyze the impact of the transition of standard changes from PSAK 44 to PSAK 72 on the financial statements of PT Lippo Cikarang Tbk. This qualitative research was conducted using a descriptive method, namely research that analyzes in detail and systematically between theory and what is happening in the field. The data used in this study is the 2020 annual financial statements of PT Lippo Cikarang Tbk which was obtained through the website www.idx.com. From the results of the research, it was found that the accounts affected by the change from PSAK 44 to PSAK 72 are trade receivables, inventories, prepaid taxes, contract liabilities, operating income and cost of goods sold.

Keywords: contract liabilities, financial statements, PSAK 44, PSAK 72, real estate, revenue



THE DIGITAL SKILLS FOR FUTURE ACCOUNTANT: A PROPOSED FRAMEWORK FOR BUSINESS SCHOOLS IN INDONESIA

Full paper

Rizky Utami

Universitas Hasanuddin
rizkyutami@unhas.ac.id

Samintang

Universitas Hasanuddin
samintang19a@student.unhas.ac.id

Salman Samir

Universitas Hasanuddin
salmansamir@unhas.ac.id

Kwan Irawan Kwandou

Universitas Hasanuddin
kwandokw19a@student.unhas.ac.id

Abstrak: Digitalisasi menghadirkan peluang dan tantangan dalam pasar kerja saat ini terutama dalam bidang akuntansi. Masih terdapat kesenjangan antara keterampilan lulusan Universitas dan keterampilan yang dituntut oleh pemberi kerja. Penelitian ini bertujuan untuk menilai jenis keterampilan digital yang dibutuhkan lulusan akuntansi sebagai profesional akuntan masa depan. Hasil analisis sintesis literatur mengungkapkan bahwa keterampilan digital yang diperlukan profesional akuntan masa depan yakni, keterampilan digital dasar akuntan, keterampilan digital lanjutan akuntan, keterampilan data, pembelajaran digital, keterampilan komunikasi dan kolaborasi digital, kewargaan digital, dan keterampilan identitas dan keamanan digital. Analisis ini memiliki implikasi praktis bagi sekolah bisnis di Universitas seperti menjadi peta jalan untuk pengembangan kurikulum pendidikan di bidang akuntansi, menjadi bahan acuan bagi dosen dalam memperbaharui dan memperkaya materi dan metode pembelajaran di bidang akuntansi yang terkait dengan keterampilan digital, dan mempromosikan keterampilan digital akuntansi dalam modul atau praktek laboratorium di bidang akuntansi. Selain itu, kerangka konseptual yang dibangun dalam penelitian ini dapat memandu penelitian empiris masa depan untuk menilai kesiapan keterampilan digital akuntansi lulusan maupun sumber daya manusia dalam organisasi atau industri tertentu. Penerapan kerangka konseptual dapat memandu top manajemen untuk mengidentifikasi kesenjangan keterampilan dan mengembangkan program yang tepat untuk meningkatkan keterampilan sumber daya manusia mereka.

Kata Kunci: digitalisasi, professional akuntan, analisis tematik



PENGARUH *FINANCIAL TARGET*, *INEFFECTIVE MONITORING*, PERGANTIAN AUDITOR, PERGANTIAN DIREKSI, *ARROGANCE* DAN *COLLUSION* TERHADAP *FRAUDULENT FINANCIAL* *REPORTING*

Full paper

Radyah Saqinah Vrinda
Universitas Riau
radyahvrinda@gmail.com

Novita Indrawati
Universitas Riau
Novita.indrawati@lecture.unri.ac.id

Al Azhar L
Universitas Riau
Al.azhar@lecture.unri.ac.id

Abstract : This study examines the effect of financial targets, ineffective monitoring, change in auditor, change in directors, arrogance and collusion on fraudulent financial reporting. The population of this study are banking companies listed on the Indonesia Stock Exchange (IDX) in 2018-2020. The research sample was selected using purposive sampling method. The type of data used is secondary data, in the form of annual reports of companies listed on the IDX during the 2018-2020 period. Hypothesis testing is done by using multiple linear regression method. The results showed that the variables of financial target, ineffective monitoring, and arrogance are proved to have an effect on fraudulent financial reporting. While the variables of change in auditor, change in director, and collusion have no effect on fraudulent financial reporting.

Keywords : *Fraudulent Financial Reporting, Financial Target, Ineffective Monitoring, Change In Auditor, Change In Director, Arrogance, Collusion*



PENERAPAN *GREEN ACCOUNTING* BERBASIS *USR* PADA *GREEN UNIVERSITY*

Full Paper

Abstract: *The study aims to test the implementation of green accounting based on university social responsibility (USR) in Institut Teknologi Sepuluh Nopember and Brawijaya University. Data analysis method uses Independent t-test with 75 respondents from academic community, chairman, student, and internal supervisory unit. Data collecting method uses a survey with google forms and in-depth interview. The result shows that there is no difference for the implementation of green accounting based on USR in Brawijaya University and Institut Teknologi Sepuluh Nopember. Both universities have implemented the dimensions of environmental awareness and environmental involvement very well, while environmental reporting and environmental audit has not been implemented optimally. It indicates that the government regulation to apply USR does not exist and the role of internal supervisory unit is not yet functioning. It indicates that internal supervisory unit only focuses on the management, implementation of controlling financial resources, human resources, facilities, and infrastructure resources.*

Keywords: *Environmental Awareness, Environmental Involvement, Environmental Reporting, Environmental Audit, University Social Responsibility.*

Abstrak: Tujuan penelitian adalah untuk menguji perbedaan penerapan green accounting berbasis University Social Responsibilities (USR) pada Institut Teknologi Sepuluh Nopember dan Universitas Brawijaya. Metode analisis data menggunakan pendekatan teknik uji beda dengan masing-masing sampel berjumlah 60 responden dari civitas akademik termasuk unsur pimpinan, mahasiswa dan SPI. Metode pengumpulan data menggunakan mail survei dengan google form dan wawancara. Hasil penelitian membuktikan bahwa tidak ada perbedaan implementasi green accounting berbasis USR, baik di Universitas Brawijaya maupun pada Institut Teknologi Sepuluh Nopember. Kedua PTN telah menerapkan dimensi environmental awareness dan environmental involvement dengan sangat baik, sedangkan penerapan environmental reporting dan environmental audit belum dilaksanakan secara optimal. Hal ini diindikasikan bahwa regulasi yang mengatur penerapan USR belum ada dan belum berfungsinya peran SPI pada tugas pelaporan dan audit lingkungan. Hal ini disinyalir bahwa SPI hanya fokus pada pengelolaan dan pelaksanaan pengendalian sumber daya keuangan, sumber daya manusia serta sumber daya sarana dan prasarana.

Kata Kunci: Environmental Awareness, Environmental Involvement, Environmental Reporting, Environmental Audit, University Social Responsibility



PENGHINDARAN PAJAK DAN PROFITABILITAS TERHADAP KETEPATAN WAKTU PELAPORAN LAPORAN KEUANGAN

Full Paper

Muhammad Rinaldi
Universitas Mulawarman
mrinaldi858@gmail.com

Muhammad Harits Zidni K.R.
Universitas Mulawarman
harits.zidni@gmail.com

Abdurrahman Maulana
Universitas Mulawarman
abdurrahmanmln59@gmail.com

Sitti Rahma Sudirman
Universitas Mulawarman
Amma020220@gmail.com

Abstract: *This study aims to examine and analyze the effect of tax avoidance and profitability on the timeliness of financial reporting. The population in this study is the primary and chemical industry sub-sector manufacturing companies listed on the Indonesia Stock Exchange for the period 2016 – 2020. The total sample in this study is 108 company data. The results of this study are tax avoidance has a positive effect, indicating that companies suspected of tax evasion can delay or experience delays in reporting their financial statements. Furthermore, profitability has a positive influence. This shows that companies with high profitability values are more motivated to report their financial statements than those with lower profitability.*

Keyword: *Tax Avoidance, Profitability, Timeliness Of Financial Statement Reporting*

Abstrak: Tujuan Penelitian ini yaitu untuk menguji dan menganalisis pengaruh penghindaran pajak dan profitabilitas terhadap ketepatan waktu pelaporan keuangan. Populasi dalam penelitian ini adalah perusahaan sektor manufaktur sub sektor industri dasar dan kimia yang terdaftar di BEI periode 2016 – 2020. Total sampel dalam penelitian ini adalah sebanyak 108 data perusahaan. Hasil penelitian ini adalah penghindaran pajak berpengaruh positif yang menunjukkan bahwa perusahaan yang diduga melakukan penghindaran pajak dapat melakukan penundaan atau mengalami keterlambatan dalam melaporkan laporan keuangannya. Selanjutnya profitabilitas memiliki pengaruh secara positif, hal ini menunjukkan bahwa perusahaan yang memiliki nilai profitabilitas tinggi lebih termotivasi untuk melaporkan laporan keuangannya daripada yang memiliki profitabilitas lebih rendah.

Kata Kunci: Penghindaran Pajak, Profitabilitas, Ketepatan Waktu Pelaporan, Laporan Keuangan



MANAGERIAL ABILITY ON COVID19 PERIOD TOWARDS FINANCIAL DISTRESS

Full paper

Andi Kushermanto
Universitas Pekalongan
andiunikal@gmail.com

Inayah Risqi Alisa
Universitas Pekalongan
inayah.alisa@gmail.com

Akhmad Samsul Ulum
Universitas Pekalongan
ulumcentre@gmail.com

Abstrak: Pandemi covid-19 berdampak pada adanya krisis ekonomi berskala global yang meluas di berbagai aspek. Penelitian ini dilakukan untuk mengetahui pengaruh periode krisis yang disebabkan pandemi Covid-19 terhadap kesulitan keuangan yang dialami perusahaan serta peran kemampuan manajerial dalam memoderasi pengaruh periode krisis yang disebabkan pandemi Covid-19 terhadap kesulitan keuangan dalam perusahaan. Objek dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2016-2020. Sampel dalam penelitian ini diperoleh melalui purposive sampling dan diperoleh 156 observasi yang memenuhi kriteria. Data dalam penelitian ini adalah data sekunder yang diperoleh dari laporan keuangan. Teknik analisis dalam penelitian ini adalah Structural Equation Modeling (SEM)-Partial Least Squares (PLS) dengan software WarpPLS versi 8.0. Penelitian ini menunjukkan hasil bahwa masuknya periode krisis yang disebabkan pandemi Covid-19 berpengaruh positif terhadap kondisi kesulitan keuangan, tetapi efek positif tersebut tidak signifikan. Meskipun demikian, peran moderasi kemampuan manajerial dapat memperlemah pengaruh positif masuknya periode krisis yang disebabkan pandemi Covid-19 terhadap kondisi kesulitan keuangan. Hal ini menunjukkan bahwa masuknya periode krisis yang disebabkan pandemi Covid-19 dapat menyebabkan perusahaan menghadapi kondisi kesulitan keuangan, tetapi efek tersebut tidak signifikan dalam konteks objek perusahaan manufaktur dalam penelitian ini. Kondisi pandemi Covid-19 memberikan dampak pada penurunan dalam segala aspek, tetapi kebutuhan terkait produk perusahaan manufaktur merupakan kebutuhan yang cukup stabil. Hasil penelitian ini menunjukkan bahwa kemampuan manajerial yang dimiliki manajer dalam mengelola sumber daya perusahaan menjadi faktor penting terkait upaya yang dilakukan perusahaan dalam menghadapi krisis di mana dalam penelitian ini terkait dengan krisis yang disebabkan masuknya periode pandemi Covid-19.

Kata Kunci: covid-19, kesulitan keuangan, kemampuan manajerial



DIGITAL ACCOUNTING SKILLS READINESS ASSESSMENT: A CASE STUDY RESEARCH

Full paper

Rizky Utami

Departemen Akuntansi Universitas
Hasanuddin
rizkyutami@unhas.ac.id

Salman Samir

Departemen Ilmu Ekonomi Universitas
Hasanuddin
salmansamir@unhas.ac.id

Samintang

Departemen Akuntansi Universitas
Hasanuddin
samintang19a@student.unhas.ac.id

Kwan Wirawan Kwandou

Departemen Ilmu Ekonomi Universitas
Hasanuddin
kwandoukw19a@student.unhas.ac.id

Abstrak: Seiring perkembangan teknologi, profesi akuntan menjadi salah satu profesi yang rentan terhadap digitalisasi. Penelitian-penelitian sebelumnya berfokus pada aspek kemampuan digital yang belum komprehensif dan belum relevan dengan situasi bisnis dan pandemi Covid-19 sehingga studi kasus ini berusaha untuk mengelaborasi kerangka keterampilan digital dengan memasukkan elemen-elemen yang relevan dengan kecakapan digital akuntan profesional. Studi ini menggunakan data kuantitatif dengan menggunakan metode survei kuesioner terhadap 39 responden mahasiswa akuntansi yang tersebar di Universitas Hasanuddin dan beberapa universitas negeri dan swasta di area kota Makassar yang diproses dan digambarkan secara statistik dalam Digital Readiness Index yang disesuaikan dengan Framework Digital Skills. Hasil penelitian kami menemukan bahwa mahasiswa program studi akuntansi di beberapa universitas di kota Makassar masih rendah. Riset ini dapat digunakan sebagai panduan dalam menyusun dan menerapkan sistem kurikulum berbasis digital di universitas, membantu tenaga pengajar dalam mengembangkan media dan model pembelajaran digital, dan mengoptimalkan inovasi kursus, modul, dan bahan ajar lainnya yang mengadopsi elemen-elemen keterampilan digital calon akuntan.

Kata Kunci: Kemampuan Akuntansi Digital, Teknologi Digital, Calon Akuntan



PENGEMBANGAN MODEL KUALITAS PENGELOLAAN KEUANGAN DESA

Full paper

Junaidi

Universitas Teknologi Yogyakarta
masjoen@uty.ac.id

Mohamad Mahsun

STIE Widya Wiwaha
mahsun@kapmnk.com

Sumiyana

Universitas Gadjah Mada
sumiyana@ugm.ac.id

Nurdiono

Universitas Lampung
nurdiono_pb@yahoo.com

Abstract

The quality of village financial reports is very important because it shows the accountability and transparency of village government financial reporting to stakeholders. Not a few problems that occur in the administration of village financial reports. This study will explain the quality model of village financial reports in the Boyolali Regency, Central Java. There were 164 samples that were processed in this study. The approach used in this research is two analyzes, namely quantitative and qualitative. The results showed that the financial report quality model can be divided into three categories, namely ready for audit, needing supervision, and needing assistance. The results of this study are expected to be the basis of guidance for improving the quality of village financial reporting. In addition, the results of this study can be used as a basis for the district government to issue a Regent Regulation related to accountability and village financial reporting mechanisms.

Keywords: *accountability, reporting, finance, administration, village*



PENGGUNAAN *E-FILING*, PERSEPSI KEPERCAYAAN TERHADAP KEPATUHAN WAJIB PAJAK

Full paper

Ni Luh Eka Noviyanthi

Fakultas Ekonomi dan Bisnis Universitas
Udayana, Indonesia
ekanovianthi27@gmail.com

Maria Mediatrix Ratna Sari

Fakultas Ekonomi dan Bisnis Universitas
Udayana, Indonesia
maria.ratna65@unud.ac.id

Henny Triyana Hasibuan

Fakultas Ekonomi dan Bisnis Universitas
Udayana, Indonesia
hennytriyana@unud.ac.id

I Ketut Yadnyana

Fakultas Ekonomi dan Bisnis
Universitas Udayana, Indonesia
yadnyanabali@yahoo.com

Abstract : *The government seeks to create convenience in the form of a network-based service called e-Filing to facilitate taxpayers (WP) in fulfilling tax compliance. The target in conducting this research is to find the effect between perceived usefulness and convenience in e-filing services, as well as trust in the government towards taxpayer compliance. This research consists of 100 respondents who are WPOP domiciled in KPP Pratama Denpasar Barat. In conducting the research, multiple linear regression was chosen as the technique in testing the data. Perceptions related to the usefulness and ease of use of e-filing, as well as trust in the government proved to have positive results on taxpayer compliance. This correlation indicates that the increase in taxpayers' trust in the usability and convenience of services and to the government will be in line with the increase in the use of these services so that there is an increase in compliance, and vice versa.*

Keywords : *Perception of E-Filing Use, Perception of Ease of Use of E-Filing, Perception of Trust in Government, Taxpayer Compliance.*

Abstrak : Pemerintah mengupayakan menciptakan kemudahan berupa pelayanan berbasis jaringan yang diberi nama e-Filing guna memudahkan Wajib Pajak (WP) dalam memenuhi kepatuhan perpajakan. Sasaran dalam melakukan penelitian ini adalah menemukan keberpengaruhannya antara persepsi penggunaan dan kemudahan pada layanan e-filing, serta kepercayaan pada pemerintah terhadap kepatuhan wajib pajak. Riset ini terdiri dari 100 orang responden yang merupakan WPOP yang berkedudukan di KPP Pratama Denpasar Barat. Dalam melakukan riset, regresi linear berganda dipilih menjadi teknik dalam pengujian data. Persepsi terkait penggunaan dan kemudahan penggunaan e-filing, serta kepercayaan pada pemerintah terbukti memiliki hasil positif pada kepatuhan wajib pajak. Korelasi tersebut menandakan, peningkatan kepercayaan WP akan penggunaan dan kemudahan layanan serta kepada pemerintah akan selaras dengan peningkatan penggunaan layanan tersebut sehingga terjadi peningkatan kepatuhan, begitu pula sebaliknya



Kata Kunci : Persepsi Penggunaan E-Filing, Persepsi Kemudahan Penggunaan E-Filing, Persepsi Kepercayaan Pada Pemerintah, Kepatuhan Wajib Pajak.



PENGUNGKAPAN EMISI KARBON: PENTINGNYA PENGARUH KARAKTERISTIK DEWAN KOMISARIS (Studi Empiris pada Perusahaan Nonfinansial yang Terdaftar di BEI Tahun 2017-2020)

Full Paper

Valencia Antoni

Universitas Diponegoro Semarang
email: valenciaantoni33@gmail.com

Siti Mutmainah

Universitas Diponegoro Semarang
email: sitimutmainah@lecturer.undip.ac.id

Abstract

There are a number of problems regarding the environment, climate, and global warming that are beginning to be noticed by various people due to their effects on human life and other living things. Business activities of the company can affect the environment, so many people have begun highlighting the company's actions through carbon emission disclosures, which may be carried out by the company. Carbon emission disclosures can be affected by corporate governance. In this study, a specific purpose is to determine whether corporate governance, which includes independent commissioners, the number of commissioners, the proportion of female commissioners, and commissioner's nationality diversity, has an impact on carbon emission disclosures by Indonesian companies.

The population of this study is all nonfinancial companies listed on the Indonesia Stock Exchange (IDX) from 2017 to 2020. Sample selection is done with certain criteria (purposive sampling method). The final sample of the study was 236 data and the test method used was multiple linear regression analysis.

According to this study, the presence of independent commissioners does not affect carbon emission disclosures. Additionally, the more commissioners in a company, the greater its influence to disclose more carbon emissions. Female commissioners have a significant effect, but they impact carbon emission disclosures negatively. The results of this study also show that there is no effect of the commissioner's nationality diversity on the carbon emission disclosures.

Keywords: *environment, accountability, corporate governance, carbon emission disclosures*



PENGARUH KARAKTERISTIK KOMITE AUDIT TERHADAP BIAYAMODAL EKUITAS SAAT PANDEMI COVID-19

Full paper

Abstrak: Penelitian ini bertujuan untuk memberikan bukti empiris tentang pengaruh karakteristik komite audit terhadap biaya ekuitas selama pandemi Covid-19. Biaya ekuitas sebagai variabel dependen dihitung dengan menggunakan teknik Earning Price. Karakteristik komite audit sebagai variabel independen terdiri dari ukuran, frekuensi pertemuan, keahlian keuangan, dan masa kerja. Selain itu, ukuran perusahaan dan leverage dimasukkan sebagai variabel kontrol. Sampel penelitian terdiri dari 125 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada masa pandemi Covid-19 2020. Analisis data yang digunakan dalam penelitian ini dilakukan dengan regresi linier berganda.

Hasil penelitian menunjukkan bahwa frekuensi rapat komite audit berpengaruh negatif terhadap biaya modal ekuitas selama pandemi Covid-19, sedangkan ukuran komite audit berpengaruh positif terhadap biaya modal ekuitas. Selain itu, keahlian keuangan komite audit dan masa kerja komite audit tidak berpengaruh terhadap biaya modal ekuitas selama pandemi Covid-19. Implikasi dari penelitian ini adalah untuk memberikan informasi teoritis tentang signal theory dimana komite audit memberikan suatu kondisi atau sinyal berupa informasi yang mencerminkan kondisi suatu perusahaan yang bermanfaat bagi investor sehingga dapat mempengaruhi cost of equity atas investasi. . Bagi perusahaan manufaktur, investor, dan peneliti selanjutnya, penelitian ini diharapkan dapat memberikan tambahan informasi dan pemahaman mengenai karakteristik komite audit yang dapat mempengaruhi biaya ekuitas.

Kata Kunci: Biaya modal ekuitas, komite audit, karakteristik komite audit, teori sinyal



ANALISIS ATAS PELAPORAN KEUANGAN DAN PENGUNGKAPAN LAPORAN KEUANGAN KUASA PENGGUNA ANGGARAN DAN KUASA PENGGUNA BARANG PADA BALAI BESAR KONSERVASI SUMBER DAYA ALAM JAYAPURA

Christi M. Walesasi

Universitas Cenderawasih
walesasichristy@gmail.com

Dwi Lestari

Universitas Cenderawasih
dwil3581@gmail.com

Ruland Tuhumena

Universitas Cenderawasih
rulandtuhumena10@gmail.com

ABSTRACT

This journal discusses the financial reporting process and the suitability of disclosure of Budget User Authorization (UAKPA) and Property User Authority (UAKPB) Jayapura Natural Resources Conservation Center, Papua 2021 with applicable regulations. This study used descriptive qualitative method. The results of this study conclude that the process of financial reporting and disclosure is in accordance with applicable regulations.

Keyword : financial reporting, disclosure, UAKPA, UAKPB

ABSTRAK

Jurnal ini membahas tentang proses pelaporan keuangan dan kesesuaian pengungkapan Unit Akuntansi Kuasa Pengguna Anggaran (UAKPA) dan Unit Akuntansi Kuasa Pengguna Barang (UAKPB) Balai Besar Konservasi Sumber Daya Alam Jayapura, Papua Tahun 2021 dengan peraturan yang berlaku. Penelitian ini menggunakan metode deskriptif kualitatif. Hasil dari penelitian ini menyimpulkan bahwa proses pelaporan keuangan dan pengungkapannya sudah sesuai dengan peraturan yang berlaku.

Kata kunci : Pelaporan keuangan, pengungkapan, UAKPA, UAKPB



ANALISIS MANAJEMEN LABA AKRUAL DAN MANAJEMEN LABA RIIL SEBELUM DAN SELAMA MASA PANDEMI *COVID-19*

Poster paper

Mutiara Luthfiyah

Universitas Sultan Ageng Tirtayasa
mutiaraluthfiyah@gmail.com

Tri Lestari

Universitas Sultan Ageng Tirtayasa
tri.lestari@untirta.ac.id

Agus Sholikhhan Yulianto

Universitas Sultan Ageng Tirtayasa
agusresearch@untirta.ac.id

Abstract: *This study aims to examine and obtain empirical evidence regarding differences in levels of accrual earnings management and real earnings management before and during the covid-19 pandemic. The population used in this study are service companies in the infrastructure, utilities, and transportation sectors in 2019-2020 period. This research uses agency theory. The sampling technique used in this study is purposive sampling method and obtained as many as 52 samples of companies per year that are used as research samples. The variable of accrual earnings management is measured using a modified jones model and the proxy used is discretionary accruals. Meanwhile the real earnings management variable is measured using the roychowdhury model which looks at the triggering factors for earnings management by sales manipulation, excessive production, and a decrease in discretionary expenses. The data used in this study is secondary data originating from the Indonesia Stock Exchange website. Furthermore, this study uses a non-parametric analysis of the wilcoxon signed ranks test as a hypothesis testing model. The data was processed using IBM SPSS Statistics 25 software. Based on the results of the analysis, it was found that accrual earnings management and real earnings management increased during the covid-19 pandemic. The results of this study are expected to provide evidence that differences in time contexts can lead to agency conflicts caused by the weakening level of supervision and large violations of agency contracts, especially due to the pandemic crisis.*

Keywords: *Accrual Earnings Management, Real Earnings Management, Covid-1*



IMPLEMENTASI E-GOVERNMENT DARI TINGKAT PENERAPAN DAN KUALITAS WEBSITE PEMERINTAH DAERAH PROVINSI DI INDONESIA

Dri Asmawanti-S
Universitas Bengkulu
driasmawantis@unib.ac.id

Novita Sari
Universitas Bengkulu
novitasari@unib.ac.id

Vika Fitranita
Universitas Bengkulu
vikafitranita@unib.ac.id

Giska Ghina Putri
Universitas Bengkulu
giskaghina@gmail.com

Abstrak: Penelitian ini bertujuan untuk mengetahui sejauh mana tingkat penerapan e-government di pemerintah daerah yang ada di Indonesia. Hal ini dilakukan pada dua pengukuran, yaitu kualitas website pemda dan tingkat penerapan e-government melalui analisis konten website. Penilaian fitur, transparansi, akuntabilitas, efektifitas, dan efisiensi merupakan penilaian yang dilakukan pada kualitas website pemerintah provinsi di Indonesia. Studi ini menggunakan pendekatan deskriptif kualitatif. Data yang digunakan adalah website seluruh provinsi di Indonesia. Analisa yang dilakukan melalui proses pengumpulan data menggunakan teknik analisis skoring. Hasil penelitian menunjukkan bahwa terdapat 5 pemerintah provinsi yang memiliki kategori website yang berkualitas. Sedangkan tingkat penerapan e-government di Indonesia pada tingkatan ketiga (pemanapan) yaitu Pemanapan. Hal ini menunjukkan bahwa perkembangan e-government (melalui website) mulai memasukkan fasilitas pelayanan publik di dalam situsnya dimana fasilitas pelayanan publik tersebut bisa berupa aplikasi atau penyajian data. Tingkat pemanapan ini dicapai 28 website pemerintah provinsi. Sedangkan tingkat status “Pemanfaatan” (tingkat tertinggi) hanya dicapai oleh website Pemerintah Provinsi Jawa Tengah.

Kata Kunci: Kualitas website e-government, good governance, tingkat penerapan website e-government



DETERMINAN *AUDITOR SWITCHING* PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BEI

Full paper

Deri Yanto Ramadhan
Universitas Riau
deriyantor2412@gmail.com

Novita Indrawati
Universitas Riau
novitaindrawati@yahoo.co.id

Fitri Humairoh
Universitas Riau
fitri.humairoh@lecturer.unri.ac.id

Abstract : *Auditor switching is an activity carried out by companies in replacing auditors or public accounting firms. This auditor switching is carried out either mandatory or voluntary. This study aims to examine the effect of public accounting firm size, audit opinion, company size, and management change on auditor switching. The population in this study are all manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2016-2020 period. The sample selection in this study used purposive sampling method. The sample selected in this study were 87 companies and selected based on predetermined criteria. The data analysis method used in this research is logistic regression analysis. The results showed that the size of the public accounting firm had a significant effect on auditor switching with a significant level of $0.000 < 0.05$. Audit opinion shows a significant effect on auditor switching with a significant level of $0.000 < 0.05$. Firm size shows a significant effect on auditor switching with a significant level of $0.007 < 0.05$. Meanwhile, management change has a significant level of $0.126 > 0.05$, which means that it has no effect on auditor switching.*

Keywords : *auditor switching, public accounting firm size, audit opinion, company size*

Abstrak : Auditor switching ialah aktivitas yang dilakukan perusahaan dalam menggantikan auditor ataupun kantor akuntan publik. Pergantian auditor ini dilakukan baik secara wajib maupun sukarela. Penelitian ini bertujuan untuk menguji pengaruh ukuran kantor akuntan publik, opini audit, ukuran perusahaan, dan pergantian manajemen terhadap auditor switching. Populasi dalam penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2016-2020. Pemilihan sampel dalam penelitian ini menggunakan metode purposive sampling. Sampel yang terpilih dalam penelitian ini adalah sebanyak 87 perusahaan dan dipilih berdasarkan kriteria yang sudah ditentukan. Metode analisis data yang digunakan dalam penelitian ini ialah analisis regresi logistik. Hasil penelitian menunjukkan bahwa ukuran kantor akuntan publik berpengaruh signifikan terhadap auditor switching dengan tingkat signifikan sebesar $0,000 < 0,05$. Opini audit menunjukkan berpengaruh signifikan terhadap auditor switching dengan tingkat signifikan sebesar $0,000 < 0,05$. Ukuran perusahaan menunjukkan berpengaruh signifikan terhadap auditor switching dengan tingkat signifikan sebesar $0,007 < 0,05$. Sedangkan pergantian manajemen memiliki tingkat signifikan sebesar $0,126 > 0,05$ yang artinya tidak berpengaruh terhadap auditor switching.

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



PENGARUH PENGUNGKAPAN LAPORAN KEBERLANJUTAN TERHADAP KINERJA PASAR PERUSAHAAN

Full paper

Fani Agus Nurkhasanah
Universitas Jenderal Soedirman
fani.nurkhasanah@mhs.unsoed.ac.id

Negina Kencono Putri
Universitas Jenderal Soedirman
negina.putri@unsoed.ac.id

Ratu Ayu Sri Wulandari
Universitas Jenderal Soedirman
ratu.ma@unsoed.ac.id

Abstract: *The problem of environmental pollution, resource scarcity and ecological inequality has now become a global political and economic issue for social development and survival. Companies are now starting to consider a sustainability strategy to achieve future performance. The number of companies publishing sustainability reports has increased in recent decades. This study aims to determine the effect of the disclosure of sustainability reports on the company's market performance. Three important aspects disclosed in the sustainability report such as economics (DE), environment (DL), and social aspects (DS) are used as independent variables in this study and then the dependent variable is market performance which is proxied using Tobin's Q.*

This study was conducted using quantitative methods to test the three hypotheses formulated. The research sample was selected by purposive sampling method which resulted in 245 observations from all companies listed on the Indonesia Stock Exchange (IDX) that disclosed sustainability reports using the GRI Standards. The results of panel data regression analysis using the Random Effect Model show that (1) the disclosure of the economic dimension in the sustainability report does not have a positive effect on the firm's market performance, (2) the disclosure of the environmental dimension in the sustainability report has a positive effect on the firm's market performance, and (3) the disclosure of the social dimensions has a negative effect on the company's market performance.

The implication of this research is that companies in disclosing sustainability reports must be careful in choosing the aspects to be disclosed, this relates to how sustainability reports can affect investment decisions. Companies can compile a comprehensive sustainability report and not focus on just one aspect.

Keywords: *sustainability report, economic dimension, environmental dimension, social dimension, market performance*



ANALISIS FAKTOR-FAKTOR YANG MEMENGARUHI *AUDIT REPORT LAG*

Full paper

Wahyu Lestari Adiningsih
Universitas Diponegoro
wahyulestariad@alumni.undip.ac.id

Siti Mutmainah
Universitas Diponegoro
sitimutmainah@lecturer.undip.ac.id

Abstract: *This study aims to examine the effect of corporate governance, company characteristics, and auditor characteristics on audit report lag. Variables used in the examination are corporate governance, financial condition, accounting complexity, profitability, auditor reputation, audit tenure, auditor industry specialization as the independent variables, and audit report lag as the dependent variable. The population of this study is trade, service, and investment sector companies listed in the Indonesian Stock Exchange year period 2018-2020. Based on the purposive sampling method, the number of samples is 297 data. A multiple regression method was used to analyze this study. In addition, this study adds a test to see the difference in the average audit report lag between before and after the relaxation of the deadline for submitting the annual financial statements. The results showed that partially variables of corporate governance and profitability had a significant negative effect on audit report lag while variables of financial condition, accounting complexity, and audit tenure had a significant positive effect on audit report lag. Meanwhile, variables of auditor reputation and auditor industry specialization did not show significant influence on audit report lag. Additional analysis results show that there is a significant difference between the average audit report lag before and after the relaxation of the deadline for submitting the annual financial statements.*

Keywords: *corporate governance, company characteristics, auditor characteristics, audit report lag*



PENGARUH *WHISTLEBLOWING SYSTEM* DJP DAN LITERASI *BIG DATA ANALYTICS* TERHADAP PENGHINDARAN PAJAK

Full paper

Agrippina Galuh Sulistyaningrum

Universitas Pendidikan Indonesia
agrippinags@upi.edu

Elis Mediawati

Universitas Pendidikan Indonesia
elis.mediawati@upi.edu

Abstract: *This study specifically examines taxpayers' intention to do tax avoidance based on whistleblowing system (WBS) in DGT and Big Data Analytics Literacy (BDAL). Theory of Planned Behavior can predict taxpayers' intention to do tax avoidance, with 3 constructs; 1) Behavioral Beliefs and Attitude towards Behaviors, 2) Normative Beliefs and Subjective Norms, and 3) Control Beliefs and Perceived Behavioral Control. The research method used is the experimental method with a 2x2 factorial design. Experimental was carried out on all of the Accounting students in Bandung. This study uses Two Way ANOVA (the main effect and interaction effect). The results of this study indicate that taxpayers' intention to do tax avoidance can be decreased by giving a big data analytics literacy. Additionally, there is no difference effect whether the condition the whistleblowing system of DGT is good or bad towards tax avoidance. Furthermore, there is no interaction effect.*

Keywords: *big data literacy; experiment method; tax avoidance; theory of planned behavior, whistleblowing system*



ANALISIS KEPATUHAN PENGANGGARAN DAN PERENCANAAN PEMBANGUNAN DESA BERBASIS PARTISIPASI DI KABUPATEN KUDUS, JAWA TENGAH

Full paper

Jadzil Baihaqi

Institut Agama Islam Negeri Kudus
jadzilbaihaqi@iainkudus.ac.id

Abstract: *This study intends to comprehend the level of compliance with village planning and budgeting, as well as the category of village development compliance with village planning and budgeting. This study analyses Minister of Home Affairs Regulation No. 114 of 2014 and Kudus Regent Regulation No. 62 of 2020 to estimate the level of conformity with participatory budgeting and planning in villages. According to the researcher, the findings of this study will provide the government and academia with information regarding compliance with village planning and budgeting in accordance with village development. Seventeen village governments in Kudus, Central Java were surveyed using questionnaires and interviews. For data analysis, descriptive statistics and the Kruskal-Wallis test were employed. According to the findings of this study, nearly all villages comply with village planning and budgeting requirements. After doing a new test by grouping by category of village development, there was no discernible difference between categories in terms of compliance.*

Keywords: *Compliance, Village Development Planning, Budgeting, Village*



PERAN IT MINDFULNESS TERHADAP DIGITAL TECHNOSTRESS DAN NIAT PENGGUNAAN FINTECH

Full paper

Santi Putriani

Program Studi Akuntansi
Universitas Muhammadiyah Surakarta
santiputriani1996@gmail.com

Sinta Putriana

Magister Sains Akuntansi
Universitas Gadjah Mada
sintaputriana@mail.ugm.ac.id

Abstract: *This study aims to investigate the impact of digital technostress and IT mindfulness on the intention to use FinTech among generation Y and Z consumers in Indonesia. The background of this research is that FinTech is not only a phenomenon or trend that is currently developing but has many benefits including supporting development. Therefore, FinTech must continue to be used. Currently, there is very little research on the barriers to the use of FinTech. This research contributes to providing knowledge about the negative impact of digital technostress on the intention to use FinTech and IT mindfulness as mitigation. This study uses consumer respondent generation Y and Z in Indonesia. The sample of this study consisted of 137 respondents who were analyzed by SEM-PLS. The results of this study indicate that digital technostress does not affect intention to use FinTech, but IT mindfulness can increase a person's intention to use FinTech. The results of the research are expected to provide new knowledge that will open up further research on IT mindfulness and become input for innovators and policymakers about FinTech so that consumers have the intention to continue using FinTech and ultimately support sustainable development.*

Keywords: *IT mindfulness, Digital technostress, FinTech, Indonesia, Sustainability*

Abstrak: Penelitian ini bertujuan untuk menginvestigasi dampak digital technostress dan IT mindfulness terhadap niat penggunaan FinTech pada konsumen generasi Y dan Z di Indonesia. Latarbelakang penelitian ini bahwa FinTech bukan hanya fenomena atau tren yang berkembang saat ini, tetapi memiliki banyak sekali manfaat termasuk mendukung pembangunan berkelanjutan. Oleh karena itu, FinTech harus terus digunakan. Saat ini masih sangat sedikit penelitian tentang penghambat niat penggunaan FinTech. Penelitian ini berkontribusi untuk memberikan pengetahuan tentang dampak negatif digital technostress terhadap niat penggunaan FinTech dan IT mindfulness sebagai mitigasi. Penelitian ini menggunakan responden konsumen generasi Y dan Z di Indonesia. Sampel penelitian ini terdiri dari 137 responden yang dianalisis dengan SEM-PLS. Hasil penelitian ini menunjukkan bahwa digital technostress tidak berpengaruh terhadap niat penggunaan FinTech, tetapi IT mindfulness dapat meningkatkan niat seseorang menggunakan FinTech. Hasil penelitian tersebut diharapkan dapat memberi pengetahuan baru yang menjadi pembuka penelitian-penelitian selanjutnya



tentang IT mindfulness dan menjadi masukan untuk inovator dan pembuat kebijakan tentang FinTech, sehingga para konsumen memiliki niat berlanjut menggunakan FinTech dan pada akhirnya mendukung pembangunan berkelanjutan.

Kata Kunci: IT mindfulness, Digital technostress, FinTech, Indonesia, Berkelanjutan



DAMPAK PENGUNGKAPAN SUSTAINABILITY REPORT DAN KINERJA KEUANGAN ATAS NILAI PERUSAHAAN PADA PERUSAHAAN IDX ESG LEADERS 2021

Victoria Ari Palma Akadiati

Sekolah Tinggi Ilmu Ekonomi Gontias

vicaripalma23@gmail.com

Imelda Sinaga

Sekolah Tinggi Ilmu Ekonomi Gontias

proficiatmelsi@gmail.com

Abstract: *This study was conducted with the aim of testing the effect of sustainability report disclosure using GRI and financial performance using Profitability on firm value using Price Book Value (PBV) at IDX ESG Leaders company in 2021. The sample was selected based on the purposive sampling method using descriptive statistics carried out with a quantitative approach and multiple linear regression research models. The results of this study indicate that the sustainability report and profitability have no significant effect on firm value. The limitations of this research include that there are companies that have not disclosed a sustainability report and measure the value of the company using only the Price to Book Value measuring instrument. The results of the study can contribute as well as research references in analyzing the role of sustainability reports and financial performance on firm value.*

Keywords: *Sustainability Report, GRI, Profitability, Firm Value*

Abstrak: Penelitian ini dilakukan dengan tujuan untuk menguji pengaruh pengungkapan *sustainability report* menggunakan GRI dan kinerja keuangan yang menggunakan *profitabilitas* terhadap nilai perusahaan menggunakan *Price Book Value (PBV)* pada perusahaan IDX ESG Leaders tahun 2021. Sampel yang dipilih berdasarkan metode *purposive sampling* dengan menggunakan statistik deskriptif yang dilakukan dengan pendekatan kuantitatif dan model penelitian regresi linear berganda. Hasil penelitian ini menunjukkan *sustainability report* dan *profitabilitas* tidak berpengaruh signifikan terhadap nilai perusahaan. Keterbatasan penelitian ini diantaranya terdapat perusahaan yang belum mengungkapkan *sustainability report* dan mengukur nilai perusahaan hanya menggunakan alat ukur *Price to Book Value*. Hasil penelitian dapat memberikan kontribusi serta referensi penelitian dalam menganalisa peran *sustainability report* dan kinerja keuangan terhadap nilai perusahaan.

Kata Kunci: *Sustainability Report, GRI, Profitabilitas, Nilai Perusahaan*



MAMPUKAH STRUKTUR MODAL MEMPENGARUHI USIA CEO DALAM KEPUTUSAN HEDGING?

Full paper

Fatimah Adityaningrum
Universitas Pekalongan
fatimahaditya03.unikal@gmail.com

Akhmad Samsul Ulum
Universitas Pekalongan
ulumcentre@gmail.com

Titi Rahayu Prasetyani
Universitas Pekalongan
titi.unikal@gmail.com

Abstract : *Companies can use various strategies to manage their risk including by using derivatives hedging. Those strategies were important thing to decrease the loss probabilities. The risk management strategies can be determined by many factors. The objective of this study was to investigate the role of CEO age which tested by three approaches such as CEO age in year, CEO near retirement, and young CEO to company decisions in using derivative hedging as a risk management strategy. This study also examined the moderation effect of capital structure between those variables relationship. Population of this study was energy sector companies that listed on Indonesia Stock Exchange on 2016-2020 periods. Purposive sampling method was used to gain 33 companies as the research samples with five years observation periods. The analysis method was Partial Least Squares-Structural Equation Modeling (PLS-SEM) using Warp-PLS version 8.0 software. The result obtained in this study found that CEO age and young CEO had a positive influence on hedging decisions, whereas CEO near retirement did not affect the hedging decisions. Moreover, capital structure did not moderate the relationship between CEO age and CEO near retirement to hedging decisions, but negatively moderate the young CEO to hedging decisions. This research gave a contribution in literature of the upper echelons theory implementation which declared that company strategies can be partially represented by the characteristics of managerial background.*

Keywords : *hedging, CEO age, CEO near retirement, young CEO, capital structure*



FAKTOR-FAKTOR YANG MEMPENGARUHI TAX AVOIDANCE DI INDONESIA

Leony Jefftica

Trisakti School of Management

Leonyjefftica18@gmail.com

M. Eddy Rosyadi

Trisakti School of Management

moh.eddyrosyadi@gmail.com

Abstract: *This study aims to obtain empirical evidence and analyze the factors that influence tax avoidance. The independent variables used in this research are audit committee, leverage, Return on Asset (ROA), company size, sales growth, independent commissioner. The dependent variable used in this study is tax avoidance. The data used in this study are the annual financial statements of manufacturing companies listed on the IDX in the 2018-2020 period which were obtained through the Indonesia Stock Exchange website (www.idx.co.id). The technique used in sampling is by using purposive sampling method. The number of samples in this study were 58 companies with a total of 174 data. Analysis of the data used in this study is multiple regression. The results of this study indicate that sales growth has an effect on tax avoidance. audit committee, leverage, return on asset (ROA), company size, and independent commissioner have no effect on tax avoidance.*

Keywords: *Tax Avoidance, Audit Committee, Leverage, Return on Asset (ROA), Company Size, Sales Growth, Independent Commissioner*

Abstrak: *Tujuan dari penelitian ini adalah untuk mendapatkan bukti empiris dan menganalisa faktor-faktor yang memengaruhi tax avoidance. Variabel independen yang digunakan dalam penelitian ini adalah audit committee, leverage, Return on Asset (ROA), company size, sales growth, komisaris independen. Variabel dependen yang digunakan dalam penelitian ini adalah tax avoidance. Data yang digunakan dalam penelitian ini adalah laporan keuangan tahunan perusahaan manufaktur yang terdaftar di BEI pada periode 2018-2020 yang diperoleh melalui website Bursa Efek Indonesia (www.idx.co.id). Teknik yang digunakan dalam pengambilan sampel adalah dengan menggunakan metode purposive sampling. Jumlah sampel yang dalam penelitian ini sebanyak 58 perusahaan dengan jumlah 174 data. Analisis data yang digunakan dalam penelitian ini adalah regresi berganda. Hasil dari penelitian ini menunjukkan bahwa sales growth berpengaruh terhadap tax avoidance. Audit committee, leverage, Return on Asset (ROA), company size, dan komisaris independen tidak berpengaruh terhadap tax avoidance.*

Kata kunci: *Tax Avoidance, Audit Committee, Leverage, Return on Asset (ROA), Company Size, Sales Growth, Komisaris Independen.*



**DETERMINAN MANIPULASI AKRUAL DALAM PELAPORAN
KEUANGAN PEMERINTAH DAERAH
Bukti Empiris dari Aceh**

***DETERMINANTS OF ACCRUAL MANIPULATION IN LOCAL
GOVERNMENT FINANCIAL REPORTING
Empirical Evidence from Aceh***

Handayani

*Prodi Magister Ilmu Akuntansi FEB Universitas Syiah Kuala
Darussalam, Banda Aceh*

Syukriy Abdullah

FEB Universitas Syiah Kuala, Darussalam, Banda Aceh

Email: syukriyabdullah@unsyiah.ac.id

Darwanis

FEB Universitas Syiah Kuala, Darussalam, Banda Aceh

Abstract

This study aims to determine the effects of government size, fiscal capacity, fiscal distress, and legislature size affecting accrual manipulation in local government financial reporting in Aceh Province. The study was conducted on 23 district/city governments in Aceh with data analysis using multiple linear regressions. The data is collected from the financial statements of the district/city governments for the period 2016-2020 which have been audited by the Supreme Audit Board (BPK) of Republic of Indonesia, Representative of the Aceh Province. This study uses the Modified Jones Model to measure the manipulation of accruals. The results show that the government size and fiscal distress have a negative effect on accrual manipulation, legislature size has a positive effect on accrual manipulation, and fiscal capacity have no effect on accrual manipulation. These results indicate that the accrual manipulation in financial reporting can occur due to discretionary policies carried out by district/city government officials with the aim of making their financial performance look good.

Keywords: *accrual manipulation, fiscal capacity, fiscal distress, local government size, legislature size.*



PERAN MODERASI KEPEMIMPINAN PADA IMPLEMENTASI SIMDA TERHADAP KINERJA PENGELOLA KEUANGAN DAN ASSET DAERAH

Full Paper

Robinson

Universitas Bengkulu
robin76kph@gmail.com

Muhammad Haris

Universitas Bengkulu
mharis@gmail.com

Abstract: *The main objective of this study is to analyze whether the implementation of SIMDA will affect the performance of financial management employees and top management support can strengthen this influence. This research was quantitative research design. The location of this research is in five basic mandatory SKPDs in Bengkulu Tengah. The number of samples is 40, data were collected from questionnaires. TAM theory and contingency theory are used as material for this research study. The results of the study obtained from the five basic mandatory SKPDs of Bengkulu Tengah are: First, the implementation of SIMDA has a positive effect on the performance of regional financial and asset managers. Second, top management support cannot moderate the implementation of SIMDA on the performance of regional financial and asset managers. The benefits of this research are to be input and consideration for the Bengkulu Tengah government related to the leadership role in SIMDA implementation to improve the performance of regional financial and asset management employees.*

Keywords: *Top management support, SIMDA implementation, performance*



DISCLOSURE OF ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG) ON FIRM PERFORMANCE PRE AND POST INTRODUCTION OF INTEGRATED REPORTING (<IR>): EVIDENCE FROM ASEAN COUNTRIES

Abstract

The debate among researchers is still on-going regarding the impact of ESG on firm performance. Therefore, this study aims to investigate the effect of Environmental, Social, and Governance (ESG) Disclosure towards Firm Performance in ASEAN countries before and after Integrated Reporting (<IR>) introduction. Also, this study aims to explore the <IR> whether it moderates the relationship between ESGD and FP. This study focused on ASEAN countries with the selected sample criteria using purposive sampling method. The 190 samples are obtained from Thomson Reuters from 2006 – 2020 (exclude 2013) obtained from Stock Exchange of each country. The researcher uses multiple linear regression analysis with the fixed effect model. Due to having heteroscedasticity, the regression needs to be standardized by using Robust Standard Error. The findings indicate that the ESG Disclosure has insignificant impact to the Firm Performance although the coefficient shows the positive sign. The second findings are <IR> does not moderate the ESGD and FP however their relationship shows positive relationship. Although the result is not significant, the positive relationship may indicate that companies who implement <IR> have better firm value and improved in firm performance.

Keywords – ESG Score, Firm Performance, Integrated Reporting



**PENGARUH BUDAYA ORGANISASI ISLAM DAN EFEKTIVITAS
PENGENDALIAN INTERNAL TERHADAP KUALITAS SISTEM
INFORMASI AKUNTANSI MANAJEMEN
(Survai kepada Bank Umum Syariah kota Bandung)**

Full paper

M Khalid Izzaturahman
Prodi Akuntansi FEB Unisba
kizzaturahman@gmail.com

Rini Lestari
Prodi Akuntansi FEB Unisba
unirinilestari@gmail.com

Nunung Nurhayati
Prodi Akuntansi FEB Unisba
Nunungunisba65@gmail.com

Abstract *In today's information age, information has a very vital role and can even be considered as an asset or a resource that a company needs, therefore, managing information is a big challenge for a company, because quality information is produced by information systems. One of the information systems that cover all aspects of the organization, decision making, behavior and strategy is a management accounting information system. Many factors affect the quality of management accounting information systems including Islamic organizational culture and the effectiveness of internal control. The purpose of this study was to determine how much influence Islamic organizational culture and the effectiveness of internal control affect the quality of management accounting information systems at Islamic Commercial Banks in Bandung. The research method used in this study is a survey method with a quantitative approach. data collection techniques using a questionnaire in the form of google form, the research population is 10 Islamic commercial banks in the city of Bandung, the unit of observation is the users of the information system in Islamic commercial banks, each Islamic commercial bank in Bandung as many as 40 respondents. The results of the data instrument test stated that all data were valid and reliable. Data analysis using multiple regression. The results showed that Islamic organizational culture had no significant effect on the quality of management accounting information systems. While the effectiveness of internal control has a positive and significant effect on the quality of the management accounting information system at Islamic commercial banks in Bandung*

Keywords: *Organizational Culture, effectiveness of Internal Control, Quality of Management Accounting Information Systems, Islamic Commercial Banks*



ANALISIS DANA SYIRKAH TEMPORER, *ISLAMIC CORPORATE GOVERNANCE* DAN *ISLAMIC INTELLECTUAL CAPITAL* TERHADAP KINERJA BANK UMUM SYARIAH BERDASARKAN INDEKS MAQASHID SYARIAH

Full paper

Ari Sita Nastiti

Universitas Muhammadiyah Jember
arisitanastiti@unmuhjember.ac.id

Abstract: *This study examines the relationship between temporary syirkah funds (DST), Islamic Corporate Governance (ICG), Islamic Intellectual Capital (IIC) and maqashid performance of islamic banking in Indonesia. The maqashid performance as measured by Maqashid Syariah Index (IMS) developed by Mohammed & Taib (2015). The hypothesis predicts that temporary syirkah funds, Islamic Corporate Governance and Islamic Intellectual Capital will effect on the level of IMS. The sample consists of 57 data from 12 Islamic Comercial Bank listed on The Financial Services Authority (OJK) on 2016 – 2020 period. The hypothesis is tested by using multiple regression analysis. The empirical results of the study show temporary syirkah funds and Islamic Intellectual Capital significantly has negative effect on the IMS. However, Islamic Corporate Governance has significantly positive effect on the IMS. The study contributes to the literature that temporary syirkah funds, Islamic Corporate Governance and Islamic Intellectual Capital are factors that can affect the performance of maqashid in Islamic banking in Indonesia. However, further research is needed to determine the direction of the coefficients between research variables.*

Keywords: *Intellectual Capital, Islamic Banking, Maqashid Syariah, Syirkah Fund.*



NILAI INTRINSIK RELIGIUSITAS, KESADARAN DAN KEPATUHAN WAJIB PAJAK (Studi Kasus di Kota Pekalongan)

Full paper

Muhammad Ja'far Shodiq

Fakultas Ekonomi Universitas Islam Sultan Agung

mjafarsyah@unissula.ac.id

Abstract: *Taxation awareness is influenced by two intrinsic variables. Both variables are taxation awareness and religiosity. Religiosity is a major factor since it drives the existence of compliance, besides it can bring up taxpayers' awareness. Therefore, taxpayers' awareness is the variable that mediates the correlation between religiosity and taxation compliance. This study aims to find out the influence of taxation awareness and religiosity on taxation compliance. The population of this study is the taxpayers registered with the Pratama Tax Service Office, Pekalongan. The sample of this study amounted to 97 taxpayers. The research sample was selected using simple random sampling. The data collection technique used a questionnaire method in the form of a statement. The method used to test the hypothesis proposed in this study is multiple linear regression and simple linier regression analysis. The result of the study shows that taxation awareness and religiosity of the taxpayers have a significant influence on taxation awareness of the taxpayers.*

Keywords: *Taxation awareness, religiosity, taxation compliance, taxation.*



PRAKTIK AKUNTABILITAS PACALANG (STUDI ETNOMETODOLOGI)

Full paper

Eka Putri Suryantari

Universitas Udayana, Bali, Indonesia

putri.suryantari@gmail.com

Ni Luh Putu Wiagustini

Universitas Udayana, Bali, Indonesia

wiagustini@unud.ac.id

I Putu Sudana

Universitas Udayana, Bali, Indonesia

iputusudana@unud.ac.id

Ni Ketut Rasmini

Universitas Udayana, Bali, Indonesia

tut_ras@unud.ac.id

Abstract (in English, Bold, Italic, TNR 12): The existence of pacalang as a traditional Balinese security task force which has the authority to maintain security and order in a customary area. In addition to carrying out their main duties in maintaining security, researchers found in a traditional banjar in the Denpasar Traditional Village, pacalang was given an additional task to collect land management contributions. This was done because of the limited human resources of the banjar prajuru (managers) to carry out this task. This additional task causes pacalang to implement financial accountability in addition to implementing legal accountability and honesty, managerial accountability, program accountability and policy accountability. The problem to be expressed in this study is how a pacalang understands accountability in relation to the implementation of the tasks he performs. This study aims to reveal, understand and find meaning in depth understanding and practice of accountability of pacalang including in carrying out these additional tasks. This research method includes qualitative research, interpretive paradigm and the approach used is ethnomethodology. Data was collected by means of documentation and interviews where the researcher was the main instrument while the auxiliary instruments were mobile phones and writing instruments. the larger ethnic group is the banjar adat. The implication of this research is that the addition of tasks assigned to pacalang causes an increase in the responsibilities carried out by pacalang, so this has an impact on the implementation of financial accountability by pecalang. The contribution of this research theoretically contributes to the enrichment of the theory that underlies the practice of accountability in pacalang and this research supports or provides additional studies on the development of accountability practices, especially in an ethnic group.

Keywords : Accountability, Ethnomethodology, Interpretive, Pacalang



NILAI PERUSAHAAN DITINJAU DARI *GOOD CORPORATE GOVERNANCE*, *INTELLECTUAL CAPITAL*, DAN PERAN MODERATING KINERJA KEUANGAN

Nurna Aziza
Sangkuria Purnama
izabkl.76@gmail.com/nurna_aziza@unib.ac.id
Fakultas Ekonomi dan Bisnis Universitas Bengkulu

ABSTRACT

This study aims to examine the effect of institutional ownership, managerial ownership, and intellectual capital on corporate value with financial performance as moderation variabel. The sample used in this study is manufactures companies listed on the Indonesia Stock Exchange from 2017-2020. The number of samples obtained was 71 companies with 284 observations. Samples were selected using the purposive sampling method. This study uses secondary data obtained from the website www.idx.co.id and the website of each company. Data analysis in this study using partial least square using SmartPls Application.

The result of this study indicate that institutional ownership has the positive effect on firm value. While managerial ownership and intellectual capital have not effect on firm value. Financial performance as moderation variable in this study has positive effect to moderate the relationship between institutional owenership and corporate value. But, financial performace has no effect to moderate the relationship between managerial ownership and intellectual capital on corporate value.

Keywords: *Institutional Ownership, Managerial Ownership, Intellectual Capital, Financial Performance, Corporate value.*



**PENGARUH HARGA TRANSFER DAN MANAJEMEN LABA
TERHADAP PENGHINDARAN PAJAK DENGAN *CORPORATE
GOVERNANCE* SEBAGAI VARIABEL MODERASI
(Studi Empiris pada Perusahaan Multinasional Manufaktur yang
Terdaftar di Bursa Efek Indonesia pada Tahun 2016-2019)**

Full Paper

Dennisa Hasanah
Universitas Diponegoro
dennisahasanah@gmail.com

Siti Mutmainah
Universitas Diponegoro
sitimutmainah@lecturer.undip.ac.id

ABSTRACT: *This study aims to examine the effect of transfer pricing and earnings management on tax avoidance with corporate governance as a moderating variable. The dependent variable used in this study is tax avoidance which is measured by Effective Tax Rate (ETR) and the independent variable used in this study is transfer pricing which is measured by five indexes that affect transfer pricing activity, whereas earnings management is measured by discretionary accruals from the modified Jones model. Then, the moderating variable of the audit committee is measured by using three proxies, such as size of the audit committee, audit committee educational background, and audit committee meetings, whereas the moderating variable of independent commissioner is measured by using the proportion of independent commissioners.*

The population in this study is manufacturing companies listed on the Indonesia Stock Exchange in 2016-2019. Sampling used purposive sampling method to collect data. Total sample which is used in this study is 48 that consisted 12 companies for 4 years. The test analysis used moderated regression analysis (MRA) absolute difference value.

The result of this study showed that transfer pricing and earnings management have significant positive effects on tax avoidance. Then, size of the audit committee, audit committee educational background, audit committee meetings can decrease the relationship between earnings management and tax avoidance, whereas the proportion of independent commissioners cannot decrease the relationship between earnings management and tax avoidance. Size of the audit committee, audit committee educational background, audit committee meetings, and proportion of independent commissioners cannot decrease the relationship between transfer pricing and tax avoidance.

Keywords: *tax avoidance, transfer pricing, earnings management, audit committee, independent commissioners*



PENGARUH PENGETAHUAN PERPAJAKAN, RELIGIUSITAS WAJIB PAJAK, DAN KUALITAS PELAYANAN TERHADAP KEPATUHAN WAJIB PAJAK KENDARAAN BERMOTOR DI KUDUS

Merliana Wibisono

Universitas Atma Jaya Yogyakarta
merlianawibisono89@gmail.com

***Sang Ayu Putu Piastini G.**

Universitas Atma Jaya Yogyakarta
sang.ayu@uajy.ac.id

Abstract

This study aimed to examine the effect of tax knowledge, taxpayer religiosity, and service quality on tax compliance in the motor vehicle in Kudus in order to have latest and accurate data with different research subjects than previous research. The research was carried out in the Samsat Kudus because Unit Pelayanan Pendapatan dan Pemberdayaan Aset Daerah (UP3AD) or Sistem Administrasi Manunggal Satu Atap (Samsat) Kudus, Jawa Tengah, blocked the identity and data registration of 3.247 motorized vehicles.

The sampling method used purposive sampling and data obtained as many as 200 questionnaires. Collecting data using a questionnaire survey given to motorized vehicle taxpayers in Kudus. Data processing using multiple linear regression analysis.

The results of this study showed that tax knowledge, taxpayer religiosity, and service quality has positive effect and significant on tax compliance in the motor vehicle in Kudus.

Keywords: *Kudus, tax knowledge, taxpayer religiosity, service quality, tax compliance*



IMPLEMENTATION OF SFAS 71 AND BANK EQUITY VALUATION

Full paper

Iman Sofian Suriawinata

Sekolah Tinggi Ilmu Ekonomi Indonesia, Jakarta
iman.suriawinata@stei.ac.id

Abstract: *The present study is the first that investigates the impact of the initial implementation of SFAS 71 on bank equity value. By employing moderated panel regression analyses on a sample of listed banking firms from 2016 to 2020, the present study provides evidence that the relationship between the initial implementation of SFAS 71 to bank equity value is inverse U-shaped, and that bank size has a negative moderated effect on the relationship between the initial implementation of SFAS 71 and bank equity value. The results imply that: (i) the implementation of SFAS 71 reduces information asymmetry and bank opacity so that investors can better value bank equity, and (ii) larger banks have more opaque assets and therefore have larger valuation discounts.*

Keywords: *SFAS 71, allowance for impairment losses, bank opacity, bank equity valuation*

Abstract: Studi ini merupakan yang pertama yang meneliti pengaruh penerapan PSAK 71 terhadap nilai saham perbankan. Dengan menggunakan analisis regresi moderasi panel terhadap sejumlah sampel perusahaan perbankan publik selama periode 2016-2020, penelitian ini memberikan bukti bahwa hubungan antara penerapan PSAK 71 dengan nilai saham perbankan memiliki bentuk huruf U-terbalik, dan juga ukuran bank memoderasi secara negatif hubungan antara penerapan PSAK 71 dengan nilai saham perbankan. Hasil penelitian ini memberikan makna bahwa: (i) penerapan PSAK 71 mengurangi asimetri informasi dan opasitas bank, sehingga investor dapat menilai saham perbankan secara lebih baik, dan (ii) bank-bank besar memiliki opasitas aset yang lebih besar sehingga nilai sahamnya terdiskon lebih besar.

Kata Kunci: *SFAS 71, cadangan kerugian penurunan nilai, opasitas bank, valuasi saham perbankan*



DETERMINASI PROFIT FALAH BERBASIS FINANCING SYARIAH PADA BANK UMUM SYARIAH DI INDONESIA

Full paper

Osmad Muhaher

(Dept.Of Accounting, Faculty Of Economic ,
Universitas Islam Sultan Agung)
osmad@unissula.ac.id

Sri Dewi Wahyundaru

(Dept.Of Accounting, Faculty Of Economic ,
Universitas Islam Sultan Agung)
Sridewi@unissula.ac.id

Zaenal Alim Adiwijaya

(Dept.Of Accounting, Faculty Of Economic
Universitas Islam Sultan Agung Semarang
Zaenal@unissula.ac.id

Abstrak

Penelitian ini menguji pengaruh kandungan informasi pada bagi hasil, , Pembiayaan Murabahah dan Ijarah terhadap Falah Laba BUS. Sampel ini menggunakan metode purposive sampling pada BUS yang mengeluarkan laporan keuangan antara tahun 2014 dan 2018 yang tidak merugi. Data dikumpulkan dari website BUS dan Bank Indonesia. Hasil penelitian ini menggunakan analisis regresi berganda, menunjukkan bahwa tiga variabel yaitu bagi hasil pembiayaan murabahah dan bagi hasil berpengaruh positif signifikan terhadap profit falah. Sedangkan variabel Pembiayaan Ijarah berpengaruh negatif signifikan terhadap Laba falah.

Kata Kunci: Falah Laba, Bagi Hasil, Murabahah, Ijarah

Abstract

This research examined the effect of information content on profit sharing , Murabahah Financing and Ijarah to Profitfalah of BUS. These samples used purposive sampling method in BUS that releasing financial statements between 2014 and 2018 in which they were not loss. Data was collected from BUS website and Indonesia Bank. The result of this research used multiple regression analysis, It showed that three variables namely profit-sharing Murabahah financing and Profit sharing had positive significant effect to Profitfalah. While variable Ijarah financing had negative significant effect to Profit falah.

Keyword: Profit falah, Profit sharing, Murabahah, Ijarah



MEKANISME *CORPORATE GOVERNANCE*, MANAJEMEN RISIKO DAN PENGHINDARAN PAJAK

Poster paper

Sabar Warsini

Politeknik Negeri Jakarta
sabar.warsini@akuntansi.pnj.ac.id

Titi Suhartati

Politeknik Negeri Jakarta
titi.suhartati@akuntansi.pnj.ac.id

Hayati Fatimah

Politeknik Negeri Jakarta
hayati.fatimah@akuntansi.pnj.ac.id

Abstract: *In the perspective of agency theory, tax avoidance is an agency problem, therefore a control mechanism is needed. This study aims to analyze the role of corporate governance mechanisms and enterprise risk management (ERM) to minimizing tax avoidance. The research sample includes 363 firm years of public companies listed on the Indonesia Stock Exchange (IDX) in the category of non-regulated industry. The hypothesis testing model uses multiple regression models using panel data. The variable of corporate governance mechanism is measured using two measures, namely the first is measured by the number of meetings of the independent board of commissioners for one year, the second is measured by the quality of audit, and the variable of risk management implementation is measured by a dummy variable with a score of 1 if the company has a risk management committee, and 0 for others. The tax avoidance variable is proxied by the effective tax rate. Based on the statistical t test, this study was able to prove the negative effect of audit quality on tax avoidance, but was not able to prove a significant effect of the effectiveness of the supervision of independent board of commissioners and the application of risk management on tax avoidance.*

Keywords: *independent board of commissioners, audit quality, enterprise risk management, tax avoidance*



ANTESENDEN DAN KONSEKUENSIS *FINANCIAL DISTRESS*

Full Paper

Kiryanto; Winarsih; Yuvi Tri Hendrawan

Jurusan Akuntansi Fakultas Ekonomi Universitas Islam Sultan Agung (UNISSULA)
Semarang Indonesia

kiryanto@unissula.ac.id; winarsih@unissula.ac.id; yuvitrihendrawan51@gmail.com

Abstract

This study aims to analyze the factors that can cause financial distress in companies and their impact on stock returns. This study examines the effect of profitability, liquidity, firm size, and activity on financial distress and its consequences for stock returns. The population of this research is manufacturing companies listed on the Indonesia Stock Exchange 2015-2019 and the sample was selected based on the purposive sampling technique, obtained as many as 69 samples of companies. This research was conducted for 5 years so that 345 data were obtained. The analysis technique uses partial least squares (PLS) using smartPLS 3.0 software. The results of data analysis show that profitability, liquidity, firm size and activity have a significant positive effect on financial distress. While financial distress has a significant negative effect on stock returns. We recommend that profitability, liquidity, company size and activity are not significant to stock returns. While financial distress is able to significantly mediate the effect of profitability and liquidity on stock returns. On the other hand, the effect of activity and firm size on stock returns cannot be mediated by financial distress. The results of this study add to the literature on financial distress research and stock returns. The results of this study contribute to investors in investing in companies experiencing financial difficulties to be careful.

Keywords : *Activity, Financial Distress, Likuidty, Profitablity, Stock Return,*



INOVASI DIGITALISASI EKONOMI DAN LITERASI KEUANGAN; MENUJU KEBANGKITAN EKONOMI SYARIAH DAN PENINGKATAN KINERJA KEUANGAN USAHA KECIL MENENGAH (UKM)

Full paper

Firman Menne

Department of Accounting, Faculty of
Economics and Business, University Bosowa
firman@universitasbosowa.ac.id

Muhammad Yusuf

Department of Management, Faculty of
Economics and Business
muhyusufsaleh@universitasbosowa.ac.id

Batara Surya

Department of Urban and Regional
Planning, Faculty of Engineering, University
Bosowa

batara.surya@universitasbosowa.ac.id

Muhlis Ruslan

Department of Management, Faculty of
Economics and Business

muhlisruslan@universitasbosowa.ac.id

Abstrak: Kinerja keuangan UKM dan kebangkitan ekonomi Islam menjadi satu tumpuan pembangunan ekonomi dalam mencapai pertumbuhan ekonomi dan kesejahteraan masyarakat. Tujuan penelitian ini adalah untuk mengkaji pengaruh digitalisasi ekonomi, literasi keuangan, kapasitas sumber daya manusia (SDM), peran lembaga keuangan syariah, dan dukungan pemerintah terhadap kinerja keuangan UKM dan kebangkitan ekonomi Islam. Pendekatan kuantitatif dengan metode survey digunakan dalam penelitian ini. Data dikumpulkan dengan penyebaran kuesioner kepada sebanyak ke 350 pengelola UKM sebagai responden yang ada di Kota Makassar. Hasil penelitian menunjukkan bahwa kebangkitan ekonomi Islam ditentukan oleh beberapa faktor seperti kapasitas sumber daya manusia, peran lembaga keuangan syariah dan dukungan pemerintah dengan nilai koefisien determinasi sebesar 71.6%. Selanjutnya sumber daya manusia, peran lembaga keuangan syariah dan dukungan pemerintah berpengaruh terhadap kinerja keuangan UKM dengan nilai koefisien determinasi sebesar 58.5%. Kajian ini merekomendasikan optimalisasi peran dan fungsi digitalisasi economy dan peningkatan kemampuan literasi keuangan UKM dalam mendukung peningkatan kinerja keuangan dan produktifitas UKM di Kota Makassar, Sulawesi Selatan, Indonesia. Keterbatasan penelitian ini karena tempat penelitiannya hanya di Kota Makassar, sehingga kedepannya diharapkan dapat ditingkatkan dengan area penelitian yang lebih luas.

Keywords: digitalisasi ekonomi, literasi keuangan, kinerja keuangan, kebangkitan ekonomi syariah



INNOVATION OF ECONOMIC DIGITIZATION AND FINANCIAL LITERACY; THE AWAKENING OF THE ISLAMIC ECONOMY AND FINANCIAL PERFORMANCE OF SMALL AND MEDIUM ENTERPRISES (SMES)

Full paper

Firman Menne

Department of Accounting, Faculty of Economics and Business, University Bosowa
firman@universitasbosowa.ac.id

Muhammad Yusuf

Departement of Management, Faculty of Economics and Business
muhyusufsaleh@universitasbosowa.ac.id

Batara Surya

Department of Urban and Regional Planning, Faculty of Engineering, University Bosowa
batara.surya@universitasbosowa.ac.id

Muhlis Ruslan

Departement of Management, Faculty of Economics and Business
muhlisruslan@universitasbosowa.ac.id

Abstract: *The financial performance of SMEs and the rise of the Islamic economy are the cornerstones of economic development in achieving economic growth and community welfare. The purpose of this study was to examine the effect of economic digitization, financial literacy, human resource capacity (HR), the role of Islamic financial institutions, and government support on the financial performance of SMEs and the rise of the Islamic economy. Quantitative approach with survey method is used in this research. Data were collected by distributing questionnaires to 350 SME managers as respondents in Makassar City. The results showed that the rise of the Islamic economy was determined by several factors such as the capacity of human resources, the role of Islamic financial institutions and government support with a coefficient of determination of 71.6%. Furthermore, human resources, the role of Islamic financial institutions and government support affect the financial performance of SMEs with a coefficient of determination of 58.5%. This study recommends optimizing the role and function of digitizing the economy and increasing the financial literacy capabilities of SMEs in supporting the improvement of the financial performance and productivity of SMEs in Makassar City, South Sulawesi, Indonesia. The limitation of this research is that the research location is only in Makassar City, so that in the future it is hoped that it can be improved with a wider research area.*

Keywords: *economic digitalization, financial literacy, financial performance, Islamic economic revival*



PENGARUH RISIKO KREDIT, KECUKUPAN MODAL, RISIKO LIKUIDITAS DAN EFISIENSI OPERASIONAL TERHADAP KINERJA KEUANGAN BANK SEBELUM DAN MASA COVID-19

Full paper

Sparta

Indonesia Banking School
sparta@ibs.ac.id

Tiara Safina Rifkasari

Indonesia Banking School
tiarassarif06@gmail.com

Abstract: *This study aims to determine the effect of credit risk, capital adequacy, liquidity risk and operational efficiency on banking financial performance. This study uses conventional commercial banks in Indonesia for the 2016-2020 research period as objects in this research observation. This study used 39 conventional banks as samples and used purposive sampling method. The analysis used in this study applies the method of multiple linear regression analysis with two proxies for measuring financial performance with Return On Assets and Net Interest Margin (NIM). The results of this study indicate that credit risk has no effect on financial performance either by measuring the ROA or NIM ratios, but during the pandemic credit risk has a significant negative effect on financial performance as measured by ROA and has no effect when financial performance is measured using NIM. Capital adequacy has a positive effect if financial performance is measured using the ROA proxy and has no effect if financial performance is measured by NIM, during the covid-19 pandemic capital adequacy has no effect on financial performance as measured by ROA but has a significant negative effect during the pandemic on performance as measured by NIM. Liquidity risk has a positive effect on financial performance as measured by ROA before the pandemic, but has no effect on performance during the pandemic using both ROA and NIM. Operational efficiency has a significant negative effect on financial performance both measured using ROA and NIM both before the covid-19 pandemic and during the covid-19 pandemic, except during the pandemic performance is measured by NIM. Pandemic had no impact on performance with ROA but had a negative impact on performance with NIM. This is the implication of the OJK's pandemic relaxation program for the banking industry and non-bank financial institutions.*

Keywords: *Credit Risk, Capital Adequacy, Liquidity Risk, Operational Efficiency, Financial Performance.*



KARAKTERISTIK CEO, *FINANCIAL* INDIKATOR, DAN *FINANCIAL DISTRESS*: STUDI PADA BUMN DI INDONESIA

Full paper

Nikke Yusnita Mahardini

Universitas Serang Raya
nikkeyusnita.m@gmail.com

Bandi

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

Abstract *The leadership of a CEO will affect the level of confidence of potential investors to invest with a high value. Investors can judge a company by knowing the CEO. The motivation of this research is because in Indonesia the use of the CEO characteristic variable as a factor that can affect financial performance is rare, especially the potential for financial distress in companies. The study aims to examine the effect of CEO characteristics and financial ratios on the potential for financial distress in state-owned companies in Indonesia. The population is State-Owned Companies in Indonesia. This study uses a quantitative approach, with secondary data taken from the annual reports of non-financial State-Owned Companies listed on the Indonesia Stock Exchange. Purposive sampling was used as a sampling method with an observation period of 2015- 2019. The final sample of the study was 75 data from 16 SOEs. Data analysis in this study used logistic regression. The results showed that CEO age and sales growth had a significant effect on financial distress. Meanwhile, tenure, educational background, and total liability to total assets have no significant effect on financial distress. This research is expected to contribute to the development of theory and literature, as well as practitioners such as management, investors, and creditors, from the perspective of factors that have the potential to cause financial distress so that it can be used as a reference in assessing the company's prospects in the future.*

Keywords: *CEO characteristics, total liability to total assets, sales growth, financial distress.*



ANALISIS PENGARUH *FRAUD HEXAGON* DALAM MENDETEKSI *FRAUDULENT FINANCIAL REPORTING*

Angga Rizki Hartiana

Universitas Merdeka Malang
anggarizki.y3@gmail.com

Ambar Woro Hastuti

Universitas Merdeka Malang
ambarworo10@gmail.com

Abstract: *Fraudulent financial reporting is one of the actions taken by the company in order to maintain its performance for users of financial statements. Fraudulent financial reporting is detrimental to users of financial statements because they provide inappropriate information. The fraud hexagon consists of six elements, namely stimulus, capability, collusion, opportunity, rationalization, and ego. The purpose of this research is to examine the effect of fraud hexagon which consists of: (1) stimulus, measured by financial stability and financial target; (2) capability, as measured by change in directors and CEO educations; (3) collusions as measured by cooperative relationships with government projects and political connections; (4) opportunity as measured by the nature of industry and ineffective monitoring; (5) rationalization as measured by change of auditor and auditor opinion; and (6) ego as measured by the frequent number of CEO's picture and CEO duality, on fraudulent financial reporting as proxied by Beneish M-Score indeks. The research population is health companies listed on the Indonesia Stock Exchange in 2016-2020. The research sample used was as many as 13 companies obtained by using purposive sampling technique. Analysis of research data using logistic regression analysis with IBM SPSS 24 analysis tool. The results showed that collusion as proxied by political connection, and opportunity as proxied by nature of industry, had a significant effect on fraudulent financial reporting. Meanwhile, the stimulus which is proxied by financial stability and financial target; Capability proxied by change of director and ceo education; collusion proxied by a cooperative relationship with a government project; opportunity proxied by ineffective monitoring; Rationalization proxied by change in auditor and auditor opinion; ego proxied by frequent number of CEO's picture and CEO duality do not have an effect on fraudulent financial reporting. The results of the research can be used in developing science in the field of forensic accounting and auditing investigative, especially regarding fraud hexagon theory.*

Keywords: *Fraudulent Financial Reporting, Fraud Hexagon*

Abstract: Pelaporan keuangan yang curang merupakan salah satu tindakan yang dilakukan oleh perusahaan dalam rangka menjaga kinerjanya bagi para pengguna laporan keuangan. Pelaporan keuangan yang curang merugikan pengguna laporan keuangan karena memberikan informasi yang tidak tepat. Tujuan penelitian ini adalah untuk menguji pengaruh fraud hexagon yang terdiri dari: (1) stimulus, diukur dengan stabilitas keuangan dan target keuangan; (2) capability, yang diukur dengan perubahan pendidikan direktur dan CEO; (3) collusion yang diukur dengan hubungan kerjasama dengan proyek-proyek pemerintah dan hubungan politik; (4) opportunity yang diukur dengan sifat industri dan pemantauan yang tidak efektif; (5)



rationalization yang diukur dengan perubahan auditor dan opini auditor; dan (6) ego yang diukur dengan seringnya jumlah gambar CEO dan dualitas CEO, pada pelaporan keuangan yang curang yang diproksikan dengan indeks Beneish M-Score. Populasi penelitian adalah perusahaan kesehatan yang terdaftar di Bursa Efek Indonesia tahun 2016-2020. Sampel penelitian yang digunakan adalah sebanyak 13 perusahaan yang diperoleh dengan menggunakan teknik purposive sampling. Analisis data penelitian menggunakan analisis regresi logistik dengan alat analisis IBM SPSS 24. Hasil penelitian menunjukkan bahwa kolusi yang diproksikan dengan koneksi politik, dan peluang yang diproksikan oleh sifat industri berpengaruh signifikan terhadap kecurangan pelaporan keuangan. Sedangkan stimulus yang diproksikan dengan stabilitas keuangan dan target keuangan; Kemampuan yang diproksikan dengan pergantian direktur dan ceo pendidikan; persekongkolan yang diwakili oleh hubungan kerjasama dengan proyek pemerintah; peluang yang diproksikan dengan pemantauan yang tidak efektif; Rasionalisasi yang diproksikan dengan perubahan opini auditor dan auditor; ego yang diproksikan dengan seringnya jumlah foto CEO dan dualitas CEO tidak berpengaruh terhadap kecurangan pelaporan keuangan. Hasil penelitian dapat digunakan dalam mengembangkan ilmu pengetahuan di bidang akuntansi forensik dan audit investigatif, khususnya mengenai teori fraud hexagon.

Keywords: Fraudulent Financial Reporting, Fraud Hexagon



MERAIH KEBAHAGIAAN DIUSIA LANJUT, PERSPEKTIF AKUNTANSI KEBAHAGIAAN

Full paper

Bakri

IAIN Sultan Amai Gorontali
bakriewahid@gmail.com

Mahfiza

IAIN Sultan Amai Gorontali
mahfiza81@gmail.com

Abstract

Achieving the happiness of the elderly, Happiness Accounting Perspective. The purpose of this study is to find out the ways and strategies used by the elderly in carrying out activities in old age to continue to achieve happiness. This study uses a qualitative method with a phenomenological approach to find out how to achieve happiness in the elderly from the perspective of happiness accounting. The results of the study illustrate that happiness in old age can be achieved in a simple way, namely channeling hobbies, making other people happy, easing the burden of others, becoming a part that can make other people's activities run smoothly, and carrying out the mandate as well as possible. The accounting description of happiness means that in accounting, non-material capital is needed, namely trust capital, sincerity capital and social capital. Profits can be achieved by lightening the burden of others, helping others and benefiting from charity to increase capital in the hereafter.

Theory and Policy Implications – *This research is an integration of mental accounting theory and activity theory which is described in achieving success in life in old age with non-material capital namely trust, sincerity and high social capital in achieving ukhrawi benefits.*

Novelty - *Application of Accounting Happiness can be achieved with non-material capital in assessing the business, mutual trust capital, sincere helping capital and social capital.*

Keyword : *Happiness; Elderly; Happiness Accounting.*

Abstrak

Tujuan penelitian ini adalah untuk mengetahui cara dan strategi yang dilakukan oleh para lansia dalam melaksanakan aktifitas dimasa tua untuk tetap meraih kebahagiaan. Penelitian ini menggunakan metode kualitatif dengan pendekatan fenomenologi untuk mengetahui bagaimana meraih kebahagiaan diusia lanjut perspektif akuntansi kebahagiaan. Hasil penelitian memberikan gambaran bahwa kebahagiaan di usia lanjut dapat diraih dengan cara yang sederhana yakni menyalurkan hobby, membuat orang lain menjadi senang, meringankan beban sesama, menjadi bahagian yang dapat menyebabkan aktivitas orang lain menjadi lancar, dan menjalankan amanah dengan sebaik baiknya. Gambaran akuntansi kebahagiaan dimaknai bahwa dalam akuntansi dibutuhkan modal non materi yakni modal kepercayaan, modal keihlasan dan modal sosial. Keuntungan dapat diraih dengan meringankan beban sesama, membantu sesama dan keuntungan beramal untuk menambah modal akhirat kelak.

Implikasi Teori dan Kebijakan – Penelitian ini adalah integrasi dari teori mental accounting dan teori aktivitas yang digambarkan dalam meraih kesuksesan hidup dimasa tua dengan modal non materi yakni modal kepercayaan, keihlasan dan modal sosial yang tinggi dalam meraih keuntungan ukhrawi.



Kebaruan Penelitian - Penerapan Akuntansi Kebahagiaan dapat diraih dengan modal non materi dalam menilai usaha, modal saling percaya, modal keihlasan membantu dan modal sosial.

Keyword : Kebahagiaan; Usia lanjut; Akuntansi Kebahagiaan.



KARAKTERISTIK TATA KELOLA PERUSAHAAN DAN AUDIT REPORT LAG: APAKAH JUMLAH PEREMPUAN IKUT MEMPENGARUHI?

Full paper

Yovina Angelia
Universitas Kristen Petra
d12190011@john.petra.ac.id

Stephany Grace Gunawan
Universitas Kristen Petra
d12190088@john.petra.ac.id

Yulius Jogi Christiawan
Universitas Kristen Petra
yulius@petra.ac.id

Abstract: *In Indonesian corporations, men continue to make up the majority of the audit committee and board of commissioners members. The perception of gender equality at the executive level of a corporation remains problematic. In reality, women also have certain qualities that should not be undervalued, such as thoroughness and neatness. The purpose of this study is to determine whether or not the number of women on the board of commissioners and audit committee enhances or diminishes the relationship between audit report lag and corporate governance traits. In this study, it is hypothesized that women perform tasks better than men, which may influence audit report lag. The research was done on 44 companies that are included in the LQ45 index in 2022 with an observation period from 2016-2019. Weighted Least Squares (WLS) is the data analysis technique that is used in this study. The results of this study demonstrate a strong and positive association between audit report lag and audit committee expertise. Additionally, there is evidence to show that the number of female members on audit committees mitigates the positive effect of audit committee expertise on audit report lag. Furthermore, it has been successfully proven that the impact of the number of female audit committees, the number of female boards, and board size on the lag in audit reports is adverse and significant. It has been demonstrated that the number of female board members has a considerable adverse impact on the association between board independence and audit report delays. This research was unable to demonstrate a negative and statistically significant relationship between board independence and audit report lag. Moreover, it has not been shown if the number of female board members improves or diminishes the relationship between board size and audit report delays. The results of this study should help shareholders make decisions about the representation of women on audit committees and board of commissioners.*

Keywords: *Audit Report Lag, Audit Committee, Board of Commissioners, Number of Women*



FAKTOR YANG MEMPENGARUH OPINI AUDIT *GOING CONCERN*

Full Paper

Caesilia Mega
Universitas Kristen Krida Wacana
caesilia.2018ea047@civitas.ukrida.ac.id

Lambok DR Tampubolon
Universitas Kristen Krida Wacana
Lambok.ricardo@ukrida.ac.id

Junus Pakpahan
Universitas Kristen Krida Wacana
Yunus.pakpahan@ukrida.ac.id

ABSTRAK

Tujuan dari penelitian ini adalah untuk menguji pengaruh dari Solvabilitas, Ukuran Perusahaan, *Leverage* terhadap Opini Audit *Going Concern* pada perusahaan manufaktur sub sektor Barang Konsumsi dan Industri Dasar & Kimia yang berada di Bursa Efek Indonesia periode 2017-2019. Jenis penelitian ini adalah penelitian kuantitatif dengan menggunakan data sekunder. Populasi dalam penelitian ini adalah Perusahaan Manufaktur Sub Sektor Barang Konsumsi dan Industri Dasar & kimia yang terdaftar di BEI pada tahun 2017- 2019. Teknik pengambilan sampel menggunakan teknik *purposive sampling*. Sampel perusahaan berjumlah 27 perusahaan dari 116 perusahaan sehingga data yang dianalisis berjumlah 81 (27 perusahaan di kalikan 3 tahun). Teknik analisis data yang digunakan adalah statistik deskriptif dan regresi logistik. Berdasarkan hasil penelitian ini menunjukkan bahwa bahwa: (1) Solvabilitas berpengaruh negatif tidak signifikan terhadap Opini Audit *Going Concern* (2) Ukuran Perusahaan berpengaruh positif tidak signifikan terhadap Opini Audit *Going Concern* (3) *Leverage* berpengaruh positif signifikan terhadap Opini Audit *Going Concern*.

Kata kunci: Solvabilitas, Ukuran Perusahaan, *Leverage*, *Going Concern*



TAX AVOIDANCE PADA PERUSAHAAN PERTAMBANGAN

Full paper

Tutty Nuryati

Universitas Bhayangkara Jakarta Raya
tutty.nuryati@dsn.ubharajaya.ac.id

Abstract: *Tax revenue is the prima donna for the Government of Indonesia, as in 2021, taxes contributed to more than 80% of the total state budget revenue. However, numerous tax avoidances from taxpayers still occur to reduce the value of tax payments, both normatively and aggressively. This study aimed to determine whether profitability, capital structure, and managerial ownership can affect the occurrence of tax avoidance in mining companies listed on the Indonesia Stock Exchange for the period 2016-2020. The research was descriptive with a quantitative approach and analyzed by linear regression of panel data using the Eviews 10 software program. The population consisted of mining companies listed on the Indonesia Stock Exchange period 2016-2020. The sample was determined with the purposive sampling method of 13 companies, so the total observations in this study were 65 observations. The research used secondary data with collection techniques using the documentation method through the official IDX website. The results showed that profitability significantly affected tax avoidance, while the capital structure and managerial ownership did not affect tax avoidance. This research is expected to provide information for increasing taxpayer compliance by the government.*

Keywords: *capital structure, managerial ownership, profitability, tax avoidance*

Abstrak: *Penerimaan pajak merupakan primadona bagi Pemerintah Indonesia, dimana pada tahun 2021 pajak menyumbang lebih dari 80% dari total penerimaan APBN. Dalam pelaksanaannya masih banyak terjadi penghindaran pajak (tax avoidance) oleh wajib pajak dengan tujuan untuk mengecilkan pembayaran pajak, baik yang dilakukan secara normatif maupun dengan cara yang agresif. Penelitian ini bertujuan untuk mengetahui apakah profitabilitas, struktur modal dan kepemilikan manajerial dapat mempengaruhi terjadinya tax avoidance pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia periode tahun 2016 -2020. Jenis penelitian yang digunakan adalah deskriptif dengan pendekatan kuantitatif yang dianalisis dengan menggunakan regresi linier data panel dengan menggunakan program perangkat lunak Eviews 10. Populasi dari penelitian ini adalah perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia periode tahun 2016-2020. Sampel ditentukan berdasarkan purposive sampling method dengan sampel sebanyak 13 perusahaan, sehingga total observasi dalam penelitian ini sebanyak 65 observasi. Data yang digunakan dalam penelitian ini berupa data sekunder dengan teknik pengumpulan data menggunakan metode dokumentasi melalui situs resmi IDX. Hasil penelitian menunjukkan bahwa profitabilitas berpengaruh signifikan terhadap tax avoidance, sementara struktur modal dan*



kepemilikan manajerial tidak berpengaruh terhadap tax avoidance. Penelitian ini diharapkan menjadi masukan bagi pemerintah dalam upaya peningkatan kepatuhan wajib pajak.

Kata Kunci: kepemilikan manajerial, profitabilitas, struktur modal tax avoidance



KINERJA PERUSAHAAN DAN INTENSITAS ASET TETAP PADA AGRESIVITAS PAJAK

Full paper

¹**Timey Nikolaus Erlely**

*Accounting, Faculty of Economics and Business,
Hasanuddin University
erlelytn20a@student.unhas.ac.id*

²**Andi Nurul Tenriwali Hasanuddin**

*Accounting, Faculty of Economics and Business,
Hasanuddin University
andinurultenriwali@gmail.com*

³**Grace T. Pontoh**

*Accounting, Faculty of Economics and Business,
Hasanuddin University
gracetpontoh@fe.unhas.ac.id*

Abstract: *Tax aggressiveness is an activity carried out by taxpayers to reduce the tax owed to the state. This study aims to examine the effect of Company Performance (ROA), Fixed Asset Intensity, and Company Size on Tax Aggressiveness. This study uses a sample of state-owned companies listed on the IDX during 2016 to 2020. The number of state-owned companies that are used as research samples are 12 companies with five years of observation. Based on the purposive sampling method, the total sample of the study was 60 observational data. Hypothesis testing in this study uses multiple regression analysis techniques with the following stages Classical assumption test, F statistical test, coefficient of determination test, t statistical test. The results showed that hypothesis 1 and hypothesis 2 were accepted. Profitability has a significant effect on tax aggressiveness. Fixed asset intensity has a negative effect on tax aggressiveness, while firm size as a control variable has a significant effect on tax aggressiveness. However, the variable used is only able to explain the tax aggressiveness of 46.3%, while 53.7% is outside the research model.*

Keywords: *Financial Performance, Fixed Asset Intensity, Company Size, Tax Aggressiveness*

Abstrak: Agresivitas pajak merupakan suatu kegiatan yang dilakukan oleh wajib pajak untuk mengurangi pajak terutang kepada negara. Penelitian ini bertujuan untuk menguji pengaruh Kinerja Perusahaan (ROA), Intensitas Aset Tetap, dan Ukuran Perusahaan terhadap Agresivitas Pajak. Penelitian ini menggunakan sampel perusahaan BUMN yang terdaftar di BEI selama tahun 2016 sampai tahun 2020. Jumlah perusahaan BUMN yang dijadikan sampel penelitian adalah 12 perusahaan dengan pengamatan selama lima tahun. Berdasarkan metode purposive sampling, total sampel penelitian adalah 60 data observasi. Pengujian hipotesis dalam penelitian ini menggunakan teknik analisis regresi berganda dengan tahapan berikut Uji asumsi klasik, uji statistik F, uji koefisien determinasi, uji statistik t. Hasil penelitian menunjukkan bahwa hipotesis 1 dan hipotesis 2 diterima. Profitabilitas berpengaruh signifikan terhadap agresivitas pajak. Intensitas Aset tetap berpengaruh negatif terhadap agresivitas pajak, sedangkan ukuran perusahaan sebagai variabel kontrol memiliki pengaruh yang signifikan pada agresivitas pajak. Namun, variabel yang digunakan hanya mampu menjelaskan agresivitas pajak sebesar 46,3%, sedangkan 53,7% di luar model penelitian.

Kata Kunci: Kinerja Keuangan, Intensitas Aset Tetap, Ukuran Perusahaan, Agresivitas Pajak



DETERMINANSI DALAM RESPONSIBILITAS TATAKELOLA DANA DESA DI MASA PANDEMI COVID-19

Full paper

Sahala Purba

Universitas Methodist Indonesia
Sahala824@gmail.com

Duma Megaria Elisabeth

Universitas Methodist Indonesia
Duma0803@yahoo.com

Septony Benyamin Siahaan

Universitas Methodist Indonesia
Valen250315@gmail.com

Andro Siregar

Universitas Methodist Indonesia
Androsiregar0705@gmail.com

Abstract: *As for the phoneme in this research, the central government has disbursed large village funds, especially in handling Covid-19, namely in the use of village funds for BLT, labor intensive and handling malnutrition, the problem is whether this program can be applied to villages at this time. In this case, where the village still has many weaknesses in terms of human resources and the application of information technology, that is why this research is important to study and analyze the impact of apparatus expertise, community participation, application of information technology, organizational commitment, openness and internal control system on the accountability of fund management. village in a village in Dayun District, Siak Regency. This type of research is quantitative data and the data source uses primary data. The data collection method used is a questionnaire. The study method used in this research is descriptive analysis and multiple linear regression. This research was conducted in 11 villages in Dayun District, and each village representative had 4 respondents including the head of the village government, the village secretary of the financial officer and 1 BPD person, so that the number of respondents was 44 people. This research was conducted in April - May 2022. The results of this research reveal that the expertise of the apparatus, community participation, the application of technology and the internal control system have a positive and significant effect on the accountability of village fund management, while organizational commitment and openness have no effect on the accountability of village fund management in village in Dayun District. The contribution of this research with the expertise of the apparatus, community participation, application of information technology, organizational commitment, openness and a strong internal control system can strengthen the responsibility for managing village funds, especially in dealing with the COVID-19 pandemic, especially the government's program in assisting villagers in providing BLT. village, is labor intensive and overcomes residents who are affected by malnutrition.*

Keywords: *Apparatus Expertise; Community Participation; Application of Information Technology; Organizational Commitment; Disclosure and Internal Control System.*



TRANSFORMASI BANK BANTEN DAN KEUANGAN BERKELANJUTAN DI MASA PANDEMI

Full paper

Okta Sindhu Hartadinata

Universitas Airlangga
oktasindhu@gmail.com

Elva Farihah

Universitas Airlangga
farihahelva@gmail.com

Abstract: *This study aims to see the interest of Bank Banten in responding to sustainable finance policies during the pandemic. The qualitative approach in this research is a case study using content analysis techniques. The results show that the pandemic conditions did not dampen the enthusiasm of Bank Banten to implement sustainable finance. The performance of Bank Banten which recorded a negative performance did not stop the implementation of sustainable financial policy transformation. Next, the implementation of Bank Banten's sustainable finance focuses on internal readiness and the main aspects of sustainable finance, namely economic aspects, environmental aspects, social aspects, and governance aspects. This research implies that the application of good risk management will be able to transform existing risks and challenges into business opportunities and prospects that also support sustainable development goals.*

Keywords: *Bank, COVID-19, Sustainable Finance*

Abstrak: Penelitian ini bertujuan untuk melihat animo Bank Banten dalam merespon kebijakan keuangan berkelanjutan di masa pandemi. Pendekatan kualitatif dalam penelitian ini adalah studi kasus dengan menggunakan teknik analisis konten. Hasil menunjukkan bahwa kondisi pandemi tidak menyurutkan antusiasme Bank Banten untuk menerapkan keuangan berkelanjutan. Kinerja Bank Banten yang membukukan kinerja negatif tidak menghentikan penerapan transformasi kebijakan keuangan berkelanjutan. Berikutnya, pelaksanaan keuangan berkelanjutan Bank Banten berfokus pada kesiapan internal dan aspek utama keuangan berkelanjutan yaitu aspek ekonomi, aspek lingkungan, aspek sosial, dan aspek tata kelola. Penelitian ini membawa implikasi bahwa penerapan pengelolaan risiko yang baik akan dapat mentransformasikan risiko dan tantangan yang ada menjadi peluang dan prospek usaha yang juga mendukung tujuan pembangunan berkelanjutan.

Kata Kunci: Bank, COVID-19, Keuangan Berkelanjutan



COOPERATIVE COMPLIANCE TERHADAP SENGKETA PAJAK DAN SOSIALISASI PERPAJAKAN SEBAGAI VARIABEL MODERATING DI KPP PRATAMA SAMARINDA

Full Paper

Very Nurhaykal
Universitas Mulawarman
verynurhykal01@gmail.com

Zaki Fakhroni
Universitas Mulawarman
zaki.fakhroni@feb.unmul.ac.id

Abstract : *Difference view in evaluate something fact could trigger happening tax disputes. As for the efforts made for push number dispute tax is with increase capable relationship support creation a collaboration , that is through paradigm of cooperative compliance in another side need existence socialization taxation for align understanding between Required tax with authority tax . This research aims to determine the relationship between cooperative compliance , tax socialization, and tax disputes at KPP Pratama Samarinda. Type study this is study quantitative with using primary data and determination sample use convenience sampling technique a total of 200 respondents. The data collection method used a questionnaire. Data analysis using SmartPLS Version 3.2.9 . Result of study this are : (1) cooperative compliance has a significant negative effect on tax disputes. (2) tax socialization is not able to moderate the effect cooperative compliance to tax disputes.*

Keywords : *cooperative compliance , tax disputes, tax socialization*

Abstrak : Perbedaan pandangan dalam menilai suatu fakta dapat memicu terjadinya sengketa pajak. Adapun upaya yang dilakukan untuk menekan angka sengketa pajak ialah dengan meningkatkan hubungan yang mampu mendukung terciptanya sebuah kolaborasi, yakni melalui paradigma *cooperative compliance* dilain sisi perlu adanya sosialisasi perpajakan untuk menyelaraskan pemahaman antara wajib pajak dengan otoritas pajak. Penelitian ini bertujuan untuk mengetahui hubungan antara *cooperative compliance*, sosialisasi perpajakan, dan sengketa pajak di KPP Pratama Samarinda. Jenis penelitian ini ialah penelitian kuantitatif dengan menggunakan data primer dan penentuan sampel menggunakan teknik *convenience sampling* total 200 responden. Adapun metode pengumpulan data menggunakan kuesioner. Analisis data menggunakan SmartPLS Versi 3.2.9. Hasil dari penelitian ini adalah : (1) *cooperative compliance* berpengaruh negatif signifikan terhadap sengketa pajak. (2) sosialisasi pajak tidak mampu memoderasi pengaruh *cooperative compliance* terhadap sengketa pajak.

Kata Kunci : *cooperative compliance*, sengketa pajak, sosialisasi perpajakan



PERAN *CORPORATE GOVERNANCE* DALAM MEMODERASI PENGARUH PROFITABILITAS DAN *FINANCIAL DISTRESS* TERHADAP *TAX AVOIDANCE*

Full paper

Dade Nurdiniah
Universitas Bina Insani
dade@binainsani.ac.id

Lucia Ari Diyani
Universitas Bina Insani
Luciadiyani@binainsani.ac.id

Abstract: *This study aims to determine and empirically examine the role of corporate governance in moderating the influence of profitability and financial distress on tax avoidance, where corporate governance is measured by an independent board of commissioners, institutional ownership, and managerial ownership. This study used quantitative data from trading and service companies listed on the Indonesia Stock Exchange, with sample selection based on the purposive sampling method, and hypothesis testing was carried out using moderation regression analysis. The results showed that profitability and financial distress affect tax avoidance, while corporate governance as measured by an independent board of commissioners and managerial ownership is not able to moderate the influence of profitability and financial distress on tax avoidance, but institutional ownership is able to moderate the influence of profitability and financial distress on tax avoidance.*

Keywords: *profitability, financial distress, tax avoidance, independent board of commissioners, institutional ownership, managerial ownership.*



**PENGARUH SISTEM PENGENDALIAN INTERN, AKUNTABILITAS
PENGELOLAAN KEUANGAN DAERAH DAN PENERAPAN SISTEM
AKUNTANSI KEUANGAN DAERAH TERHADAP KUALITAS
LAPORAN KEUANGAN PEMERINTAH
(STUDI PADA OPD KABUPATEN LAMPUNG TENGAH)**

Full paper

Ricka Ayu Armadalia
IIB Darmajaya
ricka.ayuarmadalia@gmail.com

Rieka Ramadhaniyah
IIB Darmajaya
ramadhaniyah@darmajaya.ac.id

Abstract

This study aims to determine the effect of the Internal Control System, Public Financial Management Accountability and the Implementation of the Regional Accounting System on the Quality of Government Financial Reports in Public Organizations in the Regional Government of Central Lampung. Respondent in this research are 100 employees who work in Regional Apparatus Organizations in the Regional Government of Central Lampung. The data collection method in this study used primary data through the distribution of questionnaires. The results of this study that the Internal Control System, Regional Financial Management Accountability have significant effect and implications. The Regional Accounting System has no significant effect on the Quality of Government Financial Reports in in the Regional Government of Central Lampung.

Keyword: *Internal Control System, Quality of Financial Statement, public accountability*



PENGARUH KEJELASAN SASARAN ANGGARAN DAN SISTEM PENGENDALIAN INTERNAL TERHADAP AKUNTABILITAS KINERJA INSTANSI PEMERINTAH (STUDI KASUS PADA DINAS PENDIDIKAN DAN KEBUDAYAAN PROVINSI NUSA TENGGARA TIMUR)

Full papar

Paschalina Yohana Dede
Universitas Nusa Cendana
yohanalin02@gmail.com

Linda Lomi Ga, SE.MSA
Universitas Nusa Cendana
linda.ga@staf.undana.ac

Minarni A. Dethan, SE.,M.Akt
Universitas Nusa Cendana
minarni.dethan@staf.undana.ac.id

Abstrak: Penelitian ini bertujuan untuk mengetahui pengaruh Kejelasan Sasaran Anggaran Dan Sistem Pengendalian Internal Terhadap Akuntabilitas Kinerja Instansi Pemerintah pada Dinas Pendidikan dan Kebudayaan Provinsi Nusa Tenggara Timur. Penelitian menggunakan jenis penelitian survey dengan pendekatan kuantitatif. Populasi dalam penelitian ini adalah seluruh pegawai Dinas Pendidikan dan Kebudayaan Provinsi Nusa Tenggara Timur dan sampel penelitian ini adalah staf bidang PDE dan staf bidang keuangan. Teknik analisis data yang digunakan adalah Analisis Regresi Linear Berganda. Berdasarkan hasil analisis data dengan menggunakan analisis regresi linear berganda menunjukkan bahwa variabel Kejelasan Sasaran Anggaran secara parsial tidak berpengaruh terhadap Akuntabilitas Kinerja Instansi Pemerintah pada Dinas Pendidikan dan Kebudayaan Provinsi NTT. Variabel sistem pengendalian internal secara parsial berpengaruh terhadap akuntabilitas kinerja instansi pemerintah pada Dinas Pendidikan dan Kebudayaan Provinsi NTT. Dan secara simultan Kejelasan Sasaran Anggaran dan Sistem Pengendalian Internal berpengaruh terhadap Akuntabilitas Kinerja Instansi Pemerintah pada Dinas Pendidikan dan Kebudayaan Provinsi Nusa Tenggara Timur.

Kata Kunci: *Kejelasan Sasaran Anggaran, Sistem Pengendalian Internal, dan Akuntabilitas Kinerja Instansi Pemerintah*



EVALUASI IMPLEMENTASI SISTEM PENGENDALIAN INTERNAL PADA LSM SOS CHILDREN'S VILLAGE FLORES

Maria Liswanty
Universitas Nusa Cendana
marialiswanty00@gmail.com

Linda Lomi Ga, SE.,MSA
Universitas Nusa Cendana
linda.ga@sta.undana.ac

Yohana F.Angi,SE.,MAKS
Universitas Nusa Cendana
yfangi@staf.undana.ac.id

Abstrak: Tujuan dari penelitian ini adalah mengevaluasi implementasi sistem pengendalian internal pada suatu LSM, sehingga dapat mengetahui kelemahan apa saja yang ditemukan agar bisa memberikan rekomendasi untuk pengendalian internal organisasi. Objek penelitian ini adalah Organisasi SOS Children's Village Flores. Penelitian ini penting dilakukan supaya Organisasi SOS Children's Village Flores memahami dan mengevaluasi sistem pengendalian internal yang diterapkan. Metode yang diterapkan pada penelitian ini adalah metode deskriptif kualitatif dengan pendekatan studi kasus. Data yang digunakan adalah data primer dan sekunder. Informan penelitian ini berjumlah tiga orang. Penelitian ini menggunakan acuan teori COSO (Committee of Sponsoring Organizations of the Treadway Commission) sebagai instrumen analisa utama, diantaranya adalah lingkungan pengendalian, penilaian resiko, aktivitas pengendalian, komunikasi dan informasi, dan pemantauan. Hasil penelitian ini menunjukkan bahwa implementasi sistem pengendalian internal yang ada di Organisasi SOS Children's Village Flores belum sepenuhnya sesuai dengan teori COSO sehingga perlu diperbaiki, seperti pada komponen lingkungan pengendalian, penilaian resiko dan informasi dan komunikasi.

Kata Kunci: Implementasi Sistem Pengendalian Internal, Organisasi Nirlaba, COSO



PENGARUH FINANCIAL DISTRESS, PERUBAHAN SILPA, PERUBAHAN PENDAPATAN ASLI DAERAH, DAN LEGISLATURE SIZE TERHADAP PERUBAHAN BELANJA BARANG DAN JASA

Full paper

Ghina Adhha Haura

Magister Akuntansi FEB

Universitas Syiah Kuala

gah27april@gmail.com

Rita Meutia

Fakultas Ekonomi dan Bisnis

Universitas Syiah Kuala

r_meutia@yahoo.com

Syukriy Abdullah

Fakultas Ekonomi dan Bisnis

Universitas Syiah Kuala

syukriyabdullah@unsyiah.ac.id

Afrah Junita

Fakultas Ekonomi

Universitas Samudra

afrah@unsam.ac.id

Abstract. *This study aims to examine the effect of financial distress, changes in the SiLPA budget, changes in the local own revenue (PAD) budget, and legislature size on changes in the budget for goods and services expenditure in Indonesia local governments. So far, budget changes are often regarded as a mystery because they are not carried out in an open and transparent manner, especially about changes in sources of funds to finance regional spending. The sample in this study was 42 district/city governments for the 2019 fiscal year. The data analysis used was a multiple linear regression model and the data taken from the revised-APBD and local government financial reports from 2016 to 2018. The results showed that financial distress and the PAD budget changes affect the changes in the budget of goods and services expenditure. Meanwhile, the SiLPA budget changes and legislative size have no effect on changes in the budget for goods and services expenditure.*

Keywords: *financial distress, rebudgeting, local own revenue, legislature size, goods and services expenditure budget changes.*



PENGARUH SISTEM INFORMASI AKUNTANSI TERHADAP KUALITAS LAPORAN KEUANGAN PEMERINTAH DAERAH (LKPD) KABUPATEN TIMOR TENGAH UTARA

Maria Florida Ola
Universitas Nusa Cendana
idaola121@gmail.com

Linda Lomi Ga
Universitas Nusa Cendana
linda.ga@staf.undana.ac.id

Novi Theresia Kiak
Universitas Nusa Cendana
Novi.kiak@staf.undana.ac.id

Abstrak: Sejak tahun 2012 Laporan Keuangan Pemerintah Daerah (LKPD) Kabupaten Timor Tengah Utara selalu mendapat gelar Opini Wajar Dengan Pengecualian (WDP) dari BPK. Ada beberapa rekomendasi dari BPK agar memperoleh Opini WTP sehingga di tahun 2020 laporan keuangan pemerintah daerah Kabupaten Timor Tengah Utara mendapat Opini WTP. Namun ada beberapa permasalahan yang harus diperhatikan. Tujuan yang ingin dicapai dari penelitian ini adalah untuk mengetahui Pengaruh Sistem Informasi Akuntansi terhadap Kualitas Laporan Keuangan Pemerintah Daerah (LKPD) Kabupaten Timor Tengah Utara. Penelitian ini menggunakan jenis penelitian survey dengan pendekatan penelitian deskriptif kuantitatif. Sampel penelitian ini adalah pegawai bidang akuntansi dan bidang keuangan lainnya pada BKAD Kabupaten Timor Tengah Utara yang berjumlah 30 orang. Teknik analisis data yang digunakan adalah Analisis Regresi Linear Sederhana. Berdasarkan hasil analisis data dengan menggunakan analisis regresi linear sederhana menunjukkan bahwa variabel sistem informasi akuntansi berpengaruh signifikan terhadap kualitas laporan keuangan Pemerintah Daerah Kabupaten Timor Tengah Utara.

Kata Kunci: Sistem informasi akuntansi, kualitas laporan keuangan



REAKSI PASAR TERHADAP AUDITOR SWITCHING DI INDONESIA

Full paper

Julita

Universitas Riau

Julita@lecturer.unri.ac.id

M. Rasuli

Universitas Riau

mohd.rasuli@lecturer.unri.ac.id

Riska Natariasari

Universitas Riau

riskanatariasari@lecturer.unri.ac.id

Abstract: *The study aims to analyze how investors reacted and responded to the switching of public accounting firms by manufacturing companies listed on the Indonesia Stock Exchange between 2015 and 2019. This study uses financial distress, management change and company size as control variables focused on client-related factors, so that the likely influence of Auditor Switching on abnormal returns will not be influenced by factors other than those used in the study. This study differs from previous research that focused more on the factors that cause auditor switching than how the market reacts to such changes. The five hypotheses formulated in the study were statistically tested using the SPSS v.25 program. Multiple linear regression techniques are used with the usual partial least square method. The results showed that the market reacted to the change of auditors laterally B4B4, NB4NB4, CU, CD, financial distress, management change and company size together at a significant level of 8%. Other auditor changes such as B4 to B4, NB4 to NB4, and NB4 to B4 (cross up /CU) responded negatively to the market. Testing on financial distress, showed no proven results to support the effect of independent variables on abnormal returns. It was found that management changes were influential to support abnormal returns. Market reaction to the firm size shows that investors do not consider the total size of the company's assets to be a guarantee of high investment returns.*

Keyword: *Abnormal Return, Auditor Switching, Financial Distress, Management Changes and Firm Size.*



PENGARUH PENGUNGKAPAN FAKTOR RISIKO TERHADAP *INITIAL RETURN*

Full paper

Geraldny Admiral Maranatha

Abstrak

GERALDY ADMIRAL MARANATHA. Pengaruh Pengungkapan Faktor Risiko Terhadap Initial Return. Skripsi, Jakarta: Fakultas Ekonomi, Universitas Negeri Jakarta, 2022

Penelitian ini dilakukan dengan tujuan untuk mengetahui pengaruh pengungkapan faktor risiko terhadap *Initial return*. Metode *purposive sampling* digunakan sebagai teknik pengambilan sampel dengan 84 perusahaan terpilih dari perusahaan yang mengajukan *Initial Public Offering* (IPO) di Bursa Efek Indonesia tahun 2019-2021. Penelitian ini menggunakan data sekunder yang diperoleh dengan penelitian kepustakaan untuk memperoleh data mengenai laporan prospektus dan observasi untuk mendapatkan harga saham setelah IPO. Data diolah dengan analisis regresi berganda dengan data panel pada program SPSS 25.

Hasil penelitian ini menunjukkan bahwa pengungkapan risiko utama dan risiko usaha tidak memiliki pengaruh pada *initial return*. Sedangkan pengungkapan risiko umum berpengaruh negative terhadap *initial return* dan pengungkapan risiko investor berpengaruh positif terhadap *initial return*. Sebagai variabel kontrol umur perusahaan tidak berpengaruh terhadap *initial return* dan IPO offer size berpengaruh positif terhadap *initial return*.

Kata kunci : Faktor risiko, Risiko Utama, Risiko Usaha, Risiko Umum, Risiko bagi Investor, Umur Perusahaam, IPO offer size, Initial Return, IPO

Abstract

GERALDYADMIRAL MARANATHA. *Effect of Disclosure of Risk Factors on Initial Return. Thesis, Jakarta: Faculty of Economics, State University of Jakarta, 2022*

This research was conducted with the aim of knowing the effect of risk factor disclosure on initial return. The purposive sampling method was used as a sampling technique with 84 selected companies from companies that submitted Initial Public Offerings (IPOs) on the Indonesia Stock Exchange in 2019-2021. This study uses secondary data obtained by library research to obtain data on prospectus reports and observations to obtain stock prices after the IPO. The data was processed by multiple regression analysis with panel data on the SPSS 25 program. The results of this study indicate that disclosure of the main risk and business risk has no effect on the initial return. Meanwhile, disclosure of general risk has a negative effect on initial return and disclosure of investor risk has a positive effect on initial return. As a control variable, company age has no effect on initial return and IPO offer size has a positive effect on initial return.

Kata kunci: Risk Factors, Main Risks, Business Risks, General Risks, Risks for Investors, Age of Company, IPO offer size, Initial Return, IPO



DOES THE PRESENCE OF INTERNAL CONTROL IMPLEMENTATION IN HIGHER EDUCATION INSTITUTIONS PROMOTE BENEFITS ON QUALITY? A MODERATION EFFECT TESTING

Full paper

Hafiez Sofyani

Universitas Muhammadiyah Yogyakarta
Hafiez.sofyani@umy.ac.id

Zakiah Saleh

University of Malaya
zakiahs@um.edu.my

Haslida Abu Hasan

University of Malaya
haslida@um.edu.my

Abstract

The Indonesian government has recommended the importance of strengthening governance practices within the Higher Education Institutions (HEIs) through the internal control policy implementation, as stipulated in the Regulation of Minister of Education Number 16 of 2009. Apart from the good governance enhancement issue, it also aims to support internal quality assurance in encouraging quality improvement in HEIs. However, this policy is not free from pro and cons regarding the importance of the presence and role of internal control in HEIs. Since related empirical studies are still lacking, therefore, to meet this gap, this study examined the role of internal control implementation in Indonesian HEIs. Specifically, this study examined the direct relationship between internal control and HEI quality and its moderating effect on the relationship between internal quality assurance implementation and HEI quality. The study employed a survey method with hypothesis testing. Specifically, it performed Partial Least Squares-Structural Equation Modelling (PLS-SEM) technique with a second-order analysis approach. The questionnaire survey was administered to 191 HEIs. The results revealed that internal control and internal quality assurance implementations were positively associated with HEI quality. Additionally, internal control implementation strengthened the relationship between internal quality assurance and HEI quality. This study adds to the body of knowledge on the role of internal control in the HEI sector, especially regarding its role on the non-economic aspect, namely the HEI quality, which so far has received limited attention from academics. Practically, the study results provided beneficial input for relevant practitioners such as HEI management, policy makers, and regulator.

Keywords: *Higher Education Institution, Internal Control, Internal Quality Assurance, Quality*

Abstrak

Pemerintah Indonesia telah merekomendasikan pentingnya penguatan praktik tata kelola di Perguruan Tinggi (PT) melalui implementasi kebijakan pengendalian internal, sebagaimana diatur dalam Peraturan Menteri Pendidikan Nomor 16 Tahun 2009. Selain terkait isu peningkatan tata pemerintahan yang baik, hal ini juga bertujuan untuk mendukung pelaksanaan penjaminan mutu internal dalam mendorong peningkatan kualitas di PT. Namun kebijakan ini tidak lepas dari pro dan kontra mengenai pentingnya kehadiran dan peran pengendalian internal di PT. Karena studi empiris terkait masih kurang, oleh karena itu, untuk menutupi celah tersebut, penelitian ini mengkaji peran penerapan pengendalian



internal di PT Indonesia. Secara khusus, penelitian ini menguji hubungan langsung antara pengendalian internal dengan kualitas PT dan efek moderasinya terhadap hubungan antara pelaksanaan penjaminan mutu internal dengan kualitas PT. Penelitian ini menggunakan metode survei dengan pengujian hipotesis. Secara khusus, analisis dilakukan dengan menggunakan teknik Partial Least Squares-Structural Equation Modeling (PLS-SEM) dengan pendekatan analisis orde dua. Sebanyak 191 PT berhasil diminta partisipasi dalam pengisian kuesioner penelitian. Hasil penelitian menunjukkan bahwa pengendalian internal dan penerapan penjaminan mutu internal berhubungan positif terhadap kualitas PT. Selain itu, penerapan pengendalian internal memperkuat hubungan antara penjaminan mutu internal dan kualitas PT. Kajian ini menambah pengetahuan tentang peran pengendalian internal di sektor PT, khususnya terkait perannya terhadap aspek non-ekonomi yaitu kualitas HEI yang selama ini kurang mendapat perhatian dari akademisi. Secara praktis, hasil kajian ini memberikan masukan yang bermanfaat bagi praktisi terkait, yakni manajemen HEI, pembuat kebijakan, dan regulator.

Kata kunci: Perguruan Tinggi, Pengendalian Internal, Penjaminan Mutu Internal, Kualitas



ANALISIS REALISASI ANGGARAN UNTUK MENILAI EFEKTIVITAS, EFISIENSI DAN EKONOMIS KINERJA PEMERINTAH DAERAH KABUPATEN FLORES TIMUR TAHUN 2016-2020

Full paper

Petrus Adi Lamanepa

ABSTRAK

Penelitian ini bertujuan mengetahui dan menjelaskan tingkat efektivitas, efisiensi dan ekonomis kinerja Pemerintah Daerah Kabupaten Flores Timur berdasarkan laporan realisasi anggaran tahun 2016 sampai 2020. Rumusan masalah dalam penelitian ini adalah bagaimana tingkat efektivitas, efisiensi dan ekonomis kinerja Pemerintah Daerah Kabupaten Flores Timur berdasarkan laporan realisasi anggaran tahun 2016 sampai 2020. Penelitian ini menggunakan metode penelitian deskriptif kuantitatif. Efektivitas kinerja Pemerintah Daerah Kabupaten Flores Timur tahun 2016 sampai 2020 berada pada kategori cukup efektif, dikarenakan belum optimalnya pengelolaan sumber daya pada sektor-sektor yang berpotensi menambah pendapatan asli daerah, rendahnya tingkat pendapatan masyarakat, kurangnya kesadaran masyarakat dalam membayar pajak dan lemahnya koordinasi antara perencanaan dan pelaksanaan anggaran yang berpotensi rendah dalam penyerapan anggaran. Efisiensi kinerja Pemerintah Daerah Kabupaten Flores Timur tahun 2016 sampai 2020 mengalami mengalami fluktuasi atau naik turun setiap tahunnya namun secara keseluruhan berada pada kategori efisien. Ekonomis kinerja Pemerintah Daerah Kabupaten Flores Timur tahun 2016 sampai 2020 mengalami fluktuasi atau naik turun namun tetap berada pada kategori ekonomis yang ditandai dengan adanya sisa lebih anggaran belanja dari tahun 2016 sampai 2020.

Kata Kunci: Kinerja Pemerintah Daerah, Efektivitas, Efisiensi, Ekonomis



ANALYZING THE SUCCESS OF IT INVENTORY IN BONDED ZONE COMPANIES FROM AUDITOR'S PERSPECTIVE USING DELONE AND MCLEAN IS SUCCESS MODEL

Full paper

Raden Gigih Garuda Wibisana
Ministry of Finance
raden.gigih@kemenkeu.go.id

Masruri Muchtar
Polytechnic of State Finance STAN
masruri.m@pknstan.ac.id

Abstract: *This study aims to analyze the auditor's perspective on the success of IT Inventory utilized by bonded zone companies. DeLone and McLean IS success model (2003) is used to assess the success of IT Inventory as a voluntary system for auditors to use in the audit process. The data were obtained through questionnaires collected from 40 respondents, then analyzed using Partial Least Square-Structural Equation Method (PLS-SEM). The study found that the IT Inventory's system and information quality tend to be good. Net benefits have been positively and significantly influenced by intention to use and user satisfaction. User satisfaction has been positively and significantly influenced by system and information quality, while the intention to use has been positively and significantly influenced by information quality and user satisfaction. However, the system quality of the IT Inventory has no positive yet significant influence on intention to use. These results imply the Directorate General of Customs and Excise shall continuously oversee the information and system quality to increase the net benefits generated from harnessing the IT Inventory in the audit process by encouraging more extensive use of the IT Inventory's information and applying a reward and punishment system for IT Inventory implementation.*

Keywords: *audit; bonded zone; DeLone & McLean; IT Inventory*

Abstrak: Penelitian ini bertujuan untuk mengetahui persepsi auditor terhadap kesuksesan sistem informasi IT Inventory perusahaan Kawasan berikat. Model kesuksesan sistem informasi DeLone dan McLean (2003) digunakan untuk menilai kesuksesan IT Inventory perusahaan kawasan berikat yang penggunaannya bersifat sukarela dalam proses audit. Data primer yang diperoleh melalui kuesioner terkumpul sebanyak 40 responden yang kemudian dianalisis dengan menggunakan Partial Least Square-Structural Equation Method (PLS-SEM). Hasil penelitian ini menunjukkan bahwa responden menilai kualitas sistem dan kualitas informasi IT Inventory perusahaan kawasan berikat cenderung baik. Penelitian ini juga menunjukkan bahwa manfaat bersih dipengaruhi secara positif dan signifikan oleh minat penggunaan dan kepuasan pengguna. Adapun kepuasan pengguna dipengaruhi secara positif dan signifikan oleh kualitas sistem dan kualitas informasi, sedangkan minat penggunaan hanya dipengaruhi secara positif dan signifikan oleh kualitas informasi dan kepuasan pengguna. Sementara itu, kualitas sistem (system quality) IT Inventory berpengaruh tidak positif signifikan terhadap minat auditor untuk menggunakan (intention to use) IT Inventory perusahaan kawasan berikat dalam proses audit. Oleh karena itu, disarankan kepada Direktorat



Jenderal Bea dan Cukai untuk terus mengawasi kualitas informasi dan kualitas sistem untuk meningkatkan manfaat bersih yang dihasilkan dari pemanfaatan IT Inventory dalam proses audit dengan mendorong penggunaan informasi IT Inventory yang lebih luas dan menerapkan sistem reward and punishment dalam implementasi IT Inventory.

Kata Kunci: auditor; DeLone & McLean; IT Inventory; kawasan berikat



PENGARUH CKPN DAN *SOCIAL ACHIEVEMENT* TERHADAP *AUDIT DELAY*

Full paper

Linda Nurlaela

Mahasiswa Magister Ilmu Akuntansi-UPI
linda.nurlaela@upi.edu

R. Nelly Nur Apandi

Dosen Magister Ilmu Akuntansi-UPI
nelly_nna@upi.edu

Agus Widarsono

Dosen Magister Ilmu Akuntansi-UPI
agus.widarsono@upi.edu

Abstrak: Fenomena audit delay di masa pandemi Covid-19 bisa terjadi di berbagai industri. Sektor perbankan adalah salah satu industri yang terkena dampak pandemi ini. Tujuan dari penelitian ini adalah untuk mengetahui hubungan antara Cadangan Kerugian Penurunan Nilai (CKPN) dengan social achievement selama masa pandemi Covid-19. Metode yang digunakan adalah pendekatan kuantitatif dengan metode analisis regresi pada perusahaan perbankan. Penelitian ini mencakup perusahaan perbankan yang terdaftar di Bursa Efek Indonesia pada tahun 2020. Penelitian ini menggunakan data sekunder yaitu laporan keuangan tahunan yang dapat diakses dari website Bursa Efek Indonesia (www.idx.co.id). Populasi penelitian adalah 45 perusahaan perbankan. Hasil penelitian ini menunjukkan bahwa faktor CKPN dan social achievement berpengaruh negative-signifikan terhadap audit delay perusahaan. Keterbatasan penelitian ini adalah kurangnya data social achievement, karena tidak semua perusahaan perbankan yang tercakup dalam penelitian ini melaporkan penghargaan mereka baik di situs web resmi mereka atau dalam laporan tahunan mereka yang diterbitkan. Namun, kajian tersebut diharapkan dapat memberikan gambaran yang komprehensif tentang faktor-faktor yang mempengaruhi audit delay selama pandemi Covid-19, baik finansial maupun non-finansial.

Kata Kunci: Audit Delay, Cadangan Kerugian Penurunan Nilai, Social Achievement



PENGARUH INVESTASI, FREE CASH FLOW, MANAJEMEN LABA, INTEREST COVERAGE RATIO, LIKUIDITAS DAN LEVERAGE TERHADAP FINANCIAL DISTRESS

Full paper,

Eddy Suranta

FEB UNIB

eddy.suranta@unib.ac.id

Pratana Puspa Midiastuty

FEB UNIB

ppmidiastuty@unib.ac.id

Muhammad Alif Bimo Satrio

FEB UNIB

malif547@gmail.com

Fachruzzaman

FEB UNIB

fachruzzaman.ca@unib.ac.id

Abstract: *This study aims to provide empirical evidence of the effect of investment, free cash flow, earnings management, interest coverage ratio, liquidity and leverage on financial distress. The dependent variable is financial distress as measured by the Altman Z-score. The independent variables are total assets growth (TAG) as a proxy for investment, free cash flow, earnings management with modified Jones model, interest coverage ratio, leverage and liquidity.*

This study was tested using ordinal logistic regression analysis. The sample used in this study were manufacturing companies listed on the Indonesia Stock Exchange in 2016-2020. The sample in this study was selected using purposive sampling with a total of 392 observations.

The results of this study indicate that free cash flow, interest coverage ratio and liquidity have a significant effect on financial distress, while investment, earnings management and leverage have no effect on financial distress. The implication of this research is to prove signal theory and agency theory. The limitation of this study is that there are still errors of type I and II in classifying companies that experience financial distress and non-financial distress.

Keywords: *Financial Distress, Financial Distress, Signalling Theory, Agency Theory*



AKUNTANSI FORENSIK SEBAGAI UPAYA PENCEGAHAN FRAUD

Full Paper

Rani Eliyna
Universitas Mulawarman
eliynarani09@gmail.com

Zaki Fakhroni
Universitas Mulawarman
zaki.fakhroni@feb.unmul.ac.id

Abstract, *This study aims to show empirically that forensic accounting has an influence as an effort to prevent fraud in government agencies. In addition, it is also to show that the whistleblowing system is not only used to uncover cases of fraud, but can also be used to moderate forensic accounting in preventing fraud. This study is a quantitative study using primary data and the determination of the sample using a saturated sample technique with 81 respondents. Data analysis using SmartPLS. The results of this study produce empirical evidence that: (1) forensic accounting has a positive and significant effect on fraud in fraud prevention; (2) the whistleblowing system has a positive and significant effect in moderating the influence of forensic accounting on fraud in preventing fraud.*

Keywords : *Forensic Accounting; Whistleblowing System; Fraud*



THE INFLUENCE OF GOVERNANCE, DIGITIZATION, INTERNAL AUDITORS ON FRAUD AND PUBLIC ACCOUNTABILITY

Full paper

Faisal Amin

Universitas Mercubuana
aminfaisal8@gmail.com

Lin Oktris

Universitas Mercubuana
Lin.oktris@mercubuana.ac.id

Abstract: *The Covid-19 pandemic which has changed work patterns, which mostly rely on information technology business processes. This makes the span of control from both direct supervisors and functional supervisors wider. The seriousness of the organization in implementing Good Government Governance, System Digitization, and the Role of Internal Auditors to prevent, detect, and deal with is something that needs to be evaluated.*

The study was conducted to determine the effect of implementing good government governance, system digitization, and the role of internal auditors on fraud prevention and their impact on public accountability (Survey at the Ministry of Finance).

This research is a quantitative research through surveys and PLS tests using Smart-PLS 3. This research uses a survey at the Ministry of Finance of the Republic of Indonesia. The sampling technique used was purposive sampling on a population of 1,054 work units spread throughout Indonesia (290 samples) calculated according to the Yamane/Isaac and Michael formula. The data was collected through questionnaires and before testing the hypothesis, validity and reliability were first tested.

The results of this research is showed that: (1) good government governance; (2) system digitization; (3) the role of internal auditors has a positive influence on fraud prevention. Furthermore, fraud prevention has a positive impact on public accountability.

Based on the research results, leadership and organizational commitment in implementing good government governance is very important to prevent fraud. Furthermore, the Government may consider the establishment of an audit committee in each state ministry/institution and its implications for the structure of government and the addition of the state budget. Other alternatives that may be possible in preventing fraud are: a) sharpening the role of institutions carrying out financial and development supervision tasks to actively carry out comprehensive supervision in the management of state finances, and/or b) involving anti-corruption agencies in assisting and supervising the implementation of good government governance and prevention of fraud in each ministry/institution as regulated in the Presidential Regulation concerning the National Strategy for Corruption Prevention.

Keywords: *good government governance, system digitization, internal auditors, fraud prevention, public accountability*



MENELUSURI MAKNA BUDAYA DALAM PRAKTIK AKUNTANSI KERAJINAN LOPA-LOPA (Studi Etnografi di Desa Piliana Maluku Tengah)

Full paper

Misrawati, S.Ak

misrawatibaba@student.ub.ac.id

Dr.Aji Dedi Mulawarman, SP., MSA

ajidedim@ub.ac.id

Abstrak: Penelitian ini bertujuan untuk menelusuri aktivitas budaya dalam praktik bisnis dan akuntansi kerajinan lopa-lopa. Etnografi digunakan sebagai metode penelitian untuk menggali makna budaya dalam aktivitas praksis akuntansi usaha lopa-lopa yang berkembang di Desa Piliana, Maluku Tengah. Hasil penelitian menunjukkan, pertama, nilai kekeluargaan, gotong royong, rendah hati dan religiositas menjadi karakteristik utama yang terekam dalam keunikan tradisi dalam melakukan bisnis masyarakat. Karakteristik utama berkeunikan tradisi membentuk model bisnis dan akuntansi yang juga unik. Kedua, penggunaan kerajinan lopa-lopa dalam agenda rutin acara adat, seperti acara maku-maku dan cakalele memberikan dampak sustainabilitas bisnis yang juga terekam dalam gagasan budaya unik akuntansi. Ketiga, praktik akuntansi yang unik, baik bersifat material, non material (simbolik dan batin) sekaligus religius yang menyatu dalam kesadaran budaya, membentuk proses menuju sustainabilitas bisnis.

Kata kunci: etnografi, praktik akuntansi, usaha mikro, lopa-lopa



KRITIK ATAS INDEKS KEPUASAN MASYARAKAT DALAM IMPLEMENTASI *CORPORATE SOCIAL RESPONSIBILITY* (Studi Kasus di PT. Semen Indonesia Unit Bisnis Tuban)

Full paper

Siti Dian Nuraini

Fakultas Ekonomi & Bisnis,
Universitas Brawijaya, Malang
sitidiannuraini23@gmail.com

Aji Dedi Mulawarman

Fakultas Ekonomi & Bisnis,
Universitas Brawijaya,
ajidedim@ub.ac.id

Abstract: *This research aims to critically look at the implementation of the Community Satisfaction Index (IKM) in the CSR report of PT Semen Indonesia (Persero) Tbk, the Tuban business unit. The Critical Discourse Analysis method (by photographing the site in two levels, namely the micro and macro levels) was used for research by using a search for CSR SMIs and strengthened by analysis of the results of informant interviews. Micro analysis shows that the CSR IKM value is 79.05% and categorized as good (service quality B) in the 2020 and 2021 sustainability reports can only show the surface side as previous studies that the CSR program implemented has been running well. The results of the micro analysis do show that the CSR program improves the economy of the community in the development area through four program categories, namely community empowerment, infrastructure, capacity building, and charity. Macro analysis, on the other hand especially regarding the analysis of the socio-cultural dynamics of the community after the CSR program, turned out to show the existence of (1) social jealousy due to the uneven distribution of the program, which resulted in conflicts between community groups around the business unit; (2) the declination of productivity and social creativity of the community due to dependence on programs that have been present in the community for years.*

Keyword: *Community Satisfaction Index, Social jealousy, Dependence*

Abstrak: *Penelitian ini bertujuan untuk melihat secara kritis implementasi Indeks Kepuasan Masyarakat (IKM) pada laporan CSR PT Semen Indonesia (Persero) Tbk unit bisnis Tuban. Metode Critical Discourse Analysis (dengan memotret situs dalam dua aras, yaitu aras mikro dan makro) digunakan untuk penelitian dengan menggunakan penelusuran atas IKM CSR dan diperkuat dengan analisis dari hasil wawancara informan. Analisis mikro menunjukkan bahwa nilai IKM CSR sebesar 79,05% dan berkategori baik (mutu layanan B) pada laporan keberlanjutan tahun 2020 dan 2021 hanya dapat menunjukkan sisi permukaan sebagaimana penelitian-penelitian terdahulu bahwa program CSR yang dilaksanakan telah berjalan dengan baik. Hasil analisis mikro memang menunjukkan bahwa program CSR meningkatkan perekonomian masyarakat wilayah pengembangan melalui empat kategori program, yaitu pemberdayaan masyarakat, infrastruktur, pengembangan kapasitas, dan karitatif. Analisis makro, di sisi lain terutama berkenaan analisis dinamika sosial budaya masyarakat setelah adanya program CSR ternyata menunjukkan adanya (1) kecemburuan sosial akibat tidak meratanya distribusi program, yang berdampak pada konflik antar kelompok masyarakat di sekitar unit bisnis; (2) deklinasi produktivitas dan kreativitas sosial masyarakat akibat ketergantungan pada program yang hadir di masyarakat bertahun-tahun.*

Kata Kunci: *Indeks Kepuasan Masyarakat, Kecemburuan Sosial, Ketergantungan*



PENGARUH NILAI-NILAI SOSIAL, PERTIMBANGAN PASAR KERJA DAN PENGHARGAAN FINANSIAL TERHADAP KEPUTUSAN MAHASISWA BERKARIR DI BIDANG PERPAJAKAN (Studi Empiris Pada Mahasiswa S1 Akuntansi Fakultas Ekonomi dan Bisnis Universitas Tadulako)

Full paper

Nurul Wahyu Wathoni¹, Jamaluddin², Tenripada³, Supriadi Laupe⁴, Nurlaela Mapparessa⁵, Chalarce Totanan⁶

Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Tadulako, Kota Palu

Abstract

This study aims to examine and analyze the effect of social values, labor market considerations, and financial rewards on student decisions for a career in taxation. The population of this study amounted to 611 students consisting of active students from the 2017 2018 and 2019 classes who had passed taxation courses with grades B+ to A categories. The sample used was 242 respondents. Data was obtained by distributing questionnaires to respondents. The data were processed using multiple regression analysis. The results of this study indicate that increasing social values will improve student decisions for a career in taxation. Consideration of the wider job market will improve student decisions for a career in taxation. Higher financial rewards will improve student decisions for a career in taxation

Keywords: *social values, labor market considerations, financial rewards, career.*

ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh nilai-nilai sosial, pertimbangan pasar kerja, dan penghargaan finansial terhadap keputusan mahasiswa berkarir di bidang perpajakan. Populasi penelitian ini berjumlah 611 mahasiswa yang terdiri dari mahasiswa aktif angkatan 2017, 2018, dan 2019 yang telah lulus mata kuliah perpajakan dengan kategori nilai B+ hingga A. Sampel yang digunakan sebanyak 242 responden. Data diperoleh dengan mengedarkan kuesioner kepada responden. Data diolah dengan menggunakan analisis regresi berganda. Hasil dari penelitian ini menunjukkan bahwa Nilai-nilai sosial semakin meningkat akan meningkatkan keputusan mahasiswa berkarir di bidang perpajakan. Pertimbangan pasar kerja yang semakin luas akan meningkatkan keputusan mahasiswa berkarir di bidang perpajakan. Penghargaan finansial yang semakin tinggi akan meningkatkan keputusan mahasiswa berkarir di bidang perpajakan.

Kata kunci: Nilai-Nilai Sosial, Pertimbangan Pasar Kerja, Penghargaan finansial, Karir.



FINANCIAL DISTRESS, FEMALE DIRECTORS, AUDIT COMMITTEE EFFECTIVENESS DAN EARNING MANAGEMENT

Full paper

Muhammad Roid Nashiruddin

Politeknik Keuangan Negara STAN
muhammadroid6@gmail.com

Agung Dinarjito

Politeknik Keuangan Negara STAN
agung.dinarjito@pknstan.ac.id

Abstract (in English, Bold, Italic, TNR 12): Earning management has association with the practice of earnings manipulation in financial reporting. female directors and audit committee effectiveness on earnings management with financial distress as a moderating variable. A quantitative method approach is used with sample data in the form of production companies traded in the capital market of Indonesia from 2015 to 2019. The purposive sampling method is applied to select so that 475 observations are obtained. Panel data regression is used in this research. The results showed that female directors and audit committee effectiveness had a negative effect on earnings management. However, the results of research with moderating variables show that financial distress does not moderate the effect of female directors on earning management, but financial distress can weaken the negative effect of audit committee effectiveness on earnings management.

Keywords (in English, Bold, TNR 12): audit committee effectiveness; earning management; female directors; financial distress

Abstrak (in Indonesia, Bold, Italic, TNR 12): Earning management mempunyai keterkaitan erat dengan praktik manipulasi laba pada pelaporan keuangan. Riset ini ingin menjawab pengaruh female directors dan audit committee effectiveness terhadap earning management. Penulis menggunakan financial distress sebagai variable moderasi. Pendekatan metode kuantitatif digunakan dalam riset ini dan menggunakan data sampel perusahaan sektor produksi yang diperdagangkan di pasar modal Indonesia pada tahun 2015-2019. Metode purposive sampling dipilih dalam penelitian ini dan hasilnya diperoleh 475 observasi. Regresi data panel digunakan untuk menguji hipotesis. Hasil penelitian menunjukkan bahwa female directors dan audit committee effectiveness berpengaruh negatif terhadap earning management. Namun hasil penelitian dengan variabel moderasi menunjukkan financial distress tidak memoderasi pengaruh female directors terhadap earning management namun financial distress dapat memperlemah pengaruh negatif audit committee effectiveness terhadap earning management.

Kata Kunci (Indonesia, Cetak Tebal, TNR 12): efektivitas komite audit; earning management; direktur perempuan; kesulitan keuangan



PERAN *CORPORATE GOVERNANCE* DAN MANAJEMEN AKRUAL DALAM MEMITIGASI VOLATILITAS MARGIN LABA PERBANKAN SYARIAH DI INDONESIA

Full paper

¹Syahril Djaddang, ²M. Ardiansyah Syam

¹²Sekolah Pascasarjana Universitas Pancasila Jakarta

djaddangsyahril@gmail.com/ ardiansyah_syam@yahoo.com

Abstract: Penelitian ini bertujuan untuk mengevaluasi peran dan mitigasi perilaku oportunistik manajemen akrual dan komite audit independent terhadap volatilitas margin laba yang efisiensi pada perusahaan perbankan syariah Indonesia. Untuk mencapai tujuan tersebut peneliti menggunakan pendekatan kuantitatif, dengan dukungan teori Akuntansi Positif, Teori Agency, Manajemen Akrual dan Volatilitas Margin Laba.

Keunikan utama dari bank syariah adalah nilai-nilai yang terkandung dalam operasional bank syariah. Selain berlandaskan prinsip syariah, bank syariah juga mengusung universal value, nilai-nilai kebaikan yang diterima dan dipahami oleh seluruh umat manusia seperti nilai-nilai keadilan, kebersamaan, pemerataan, dan kemanfaatan. Nilai-nilai tersebut bertujuan untuk menata aktivitas ekonomi agar dapat bermanfaat bagi seluruh masyarakat (*rahmatan lil alamin*) dan sebagai respon terhadap fenomena krisis yang dipicu oleh perilaku buruk dalam berekonomi, yakni mengabaikan etika, agama dan nilai-nilai moral. Dalam operasinya, bank syariah juga harus memperhatikan kepentingan masyarakat dan lingkungan, agar tidak menyebabkan ketidakseimbangan dalam distribusi kesejahteraan dan terjadinya kerusakan lingkungan.

Penelitian ini menggunakan data sekunder laporan keuangan Bank Syariah Indonesia tahun 2017 -2020. Populasi penelitian ini 56 Bank umum Syariah dan Bank Syariah nasional dan jumlah sampel 50 Bank Syariah Indonesia selama 4 tahun. Hasil penelitian akan menunjukkan bahwa perilaku manajemen akrual sebagai alat monitoring dan faktor pendorong perusahaan untuk mitigasi volatilitas margin laba dan bagi hasil pada perbankan syariah di Indonesia. Peran komite audit independen dan manajemen akrual sebagai alat monitoring dan kontrol untuk mengurangi perilaku oportunistik dalam prinsip-prinsip syariah. Keterbatasan penelitian ini pada data Sampel perusahaan perbankan Syariah di Indonesia dan penelitian ini dilakukan pada saat terjadi pandemic Covid-19 dan penerapan PSBB di Bank Syariah Indonesia. Kontribusi hasil penelitian ini adalah kepemilikan manajemen, kepemilikan institusional, manajemen akrual, peran manajemen akrual dan komite audit independen sebagai alat mekanisme kontrol internal dan eksternal untuk memitigasi volatilitas margin laba untuk meningkatkan tingkat efisien pada Bank Syariah Indonesia.

Keywords: *Accrual Management, earnings margin volatility, oportunistik behaviour dan efficiency contract.*



**PERAN *FINANCIAL CONSTRAINT* DALAM MEMODERASI
PENGARUH STRATEGI *PROSPECTORS* DAN *CASH HOLDING SPEED
OF ADJUSTMENT* TERHADAP *CORPORATE CASH HOLDING* PADA
PERUSAHAAN SEKTOR BARANG BAKU TERDAFTAR DI BURSA
EFEK INDONESIA**

Full paper,

Pingkan Nauli

Fakultas Ekonomi dan Bisnis Universitas Trisakti
pingkannauli@gmail.com

Vinola Herawaty*

Fakultas Ekonomi dan Bisnis Universitas Trisakti
vinola.herawati@trisakti.ac.id

Abstract: *The aims of this reasearch is to determine the effect of prospectors strategy and cash holding speed of adjustment on corporate cash holding moderated by financial constraints. This research uses secondary data sources derived from the Indonesia Stock Exchange. The population used in this research are companies that listed on the Indonesia Stock Exchange in the IDX-IC Sector Index (IDX Industrial Classification) published in 2016 to 2020. The sample was determined by using purposive sampling method. This research was conducted using SPSS. This results shows that the prospectors strategy has no effect on the corporate cash holding, while cash holding speed of adjustment has a significant negative effect on the corporate cash holding. Financial constraints is proven has no significantly positive effect of the prospectors strategy on the corporate cash holding. Financial constraints also has no significantly negative effect of cash holding speed of adjustment on the company's cash holding. Based on this research, company managers to be able to prepare the right cash flow to finance the company's operational needs. This research can also give investors insight to consider the level of liquidity of the company that will be chosen to invest.*

Keywords: *Cash Holding, Cash Holding Speed of Adjustment, Prospectors, Financial Constraint=====*



KEPATUHAN WAJIB PAJAK UMKM SELAMA PANDEMI COVID-19

Full Paper

Aulia Witailma

Fakultas Ekonomi dan Bisnis
Universitas Riau
aulia.witailma@gmail.com

Yesi Mutia Basri

Fakultas Ekonomi dan Bisnis
Universitas Riau
yesimutiabasri@lecturer.unri.ac.id

Al Azhar A

Fakultas Ekonomi dan Bisnis
Universitas Riau
alazhara@lecturer.unri.ac.id

Riska Natariasari

Fakultas Ekonomi dan Bisnis
Universitas Riau
riskanatariasari@lecturer.unri.ac.id

Abstract: *The purpose of this study is to investigate and analyze the following factors: (1) the effect of tax rates on taxpayer compliance, (2) the effect of tax knowledge on taxpayer compliance, (3) the effect of tax sanctions on taxpayer compliance, and (4) the effect of tax paying awareness on taxpayer compliance. (5) the impact of tax socialization on taxpayer compliance. This study's population consists of MSME taxpayers registered at the Pekanbaru Senapelan Tax Service Office. In this study, 397 respondents were drawn from using the purposive sampling method. By distributing questionnaires, this study collects primary data. The SEM-Partial Least Squares analysis method was used in this study (PLS). According to the findings of this study, (1) tax rates have a positive effect on mandatory compliance; (2) Taxation knowledge has a positive effect on taxpayer compliance. (3) Tax sanctions have a positive impact on taxpayer compliance; (4) tax paying awareness has a positive impact on taxpayer compliance; and (5) tax socialization has a positive impact on taxpayer compliance.*

Keywords: *Tax Rates, Tax Knowledge, Tax Sanctions, Tax Paying Awareness*

Abstrak: Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh dari tarif pajak, pengetahuan perpajakan, sanksi pajak, kesadaran membayar pajak dan sosialisasi pajak terhadap kepatuhan wajib pajak UMKM selama masa Covid 19. Populasi dalam penelitian ini adalah Wajib pajak UMKM yang terdaftar pada Kantor Pelayanan Pajak Pratama Pekanbaru Senapelan. Dalam penelitian ini, sampel yang diperoleh sejumlah 397 wajib pajak UMKM yang diperoleh dengan menggunakan metode *purposivel sampling*. Penelitian ini menggunakan data primer dengan menyebarkan kuisisioner. Hasil analisis data dengan menggunakan *SEM-Partial Least Square* (PLS) menunjukkan bahwa tarif pajak, pengetahuan perpajakan, sanksi pajak, kesadaran membayar pajak dan sosialasi pajak berpengaruh positif terhadap kepatuhan wajib pajak. Penelitian ini memiliki kontribusi dalam meningkatkan kepatuhan wajib pajak dimasa Pandemi Covid 19.

Kata kunci: Tarif Pajak, Pengetahuan Perpajakan, Sanksi Pajak, Kesadaran Membayar Pajak



PENGARUH UKURAN PERUSAHAAN, PROFITABILITAS DAN KEPEMILIKAN INSTITUSIONAL TERHADAP NILAI PERUSAHAAN (STUDI PADA EMITEN LQ45 DI BEI)

Full paper

Muhammad Aafi Ghifari

Alumni FEBUP

ghifari166@gmail.com

Endang Etty Merawati

Dosen FEBUP

endang.wda@gmail.com

Salis Musta Ani

Dosen FEBUP

salisaeffendy@gmail.com

ABSTRACT

This study aims to determine the effect of firm size, profitability and institutional ownership on firm value. Value of the firm is measured using Price to Book Value (PBV), firm's size is measured using Ln total asset, profitability is measured using Return on Equity (ROE) and Institutional ownership is measured using ratio of total share institutional divided by total outstanding shares. The Population of this research is companies that are listed on the LQ45 index of the Indonesia Stock Exchange during 2017-2019. The number of samples used in this study were 63 data consist of 21 companies listed in LQ45 during 3 years. Samples were obtained using purposive sampling method. The secondary data collected consist of company's annual financial statements which have been directly published. All data were analyzed by using multiple regression for panel data. Model testing and hypothesis testing had been conducted for all the data. Based on the test results, firm size have an influence on the firm value of LQ45. Meanwhile, profitability and institutional ownership has no effect on the firm value of LQ45.

Keywords: *firm size, profitability, institutional ownership, firm value, index LQ45*

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh yang ditimbulkan oleh ukuran perusahaan, profitabilitas dan kepemilikan intitusional terhadap nilai perusahaan. Nilai Perusahaan diukur dengan menggunakan Price to Book Value (PBV), ukuran perusahaan diukur dengan Ln Total Aset, profitabilitas diukur dengan menggunakan Return on Equity dan kepemilikan Institusional dengan rasio jumlah lembar saham KI dibagi dengan jumlah lembar saham yang beredar. Populasi penelitian ini adalah perusahaan yang listing pada indeks LQ45 di Bursa Efek Indonesia selama tahun 2017-2019. Jumlah sampel yang dikumpulkan dalam penelitian ini terdiri dari 63 data yang diambil dari 21 perusahaan yang listing di LQ45 selama 3 tahun. Sampel diperoleh menggunakan metode purposive sampling. Data sekunder terdiri dari beberapa laporan tahunan perusahaan yang telah dipublikasikan. Semua data di analisa menggunakan regresi berganda untuk data panel. Uji model dan uji hypothesis terhadap data telah dilakukan. Hasil penelitian menunjukkan bahwa ukuran perusahaan memiliki pengaruh terhadap nilai perusahaan Emiten di LQ45. Sedangkan profitabilitas dan kepemilikan institusional tidak berpengaruh terhadap nilai perusahaan Emiten di LQ 45.



Kata kunci : *ukuran perusahaan, profitabilitas, kepemilikan institusional, nilai perusahaan, indeks LQ45*



PENGARUH *AUDIT TENURE*, OPINI AUDIT TAHUN SEBELUMNYA DAN KONDISI KEUANGAN PERUSAHAAN TERHADAP PENERIMAAN OPINI AUDIT *GOING CONCERN*

Full paper

Wayan Rai Suartana
FEB Universitas Pakuan
raivest_kes@yahoo.com

May Mulyaningsih
FEB Universitas Pakuan
may.mulyaningsih.392@gmail.com

Deny Heriansyah Hermawan
FEB Universitas Pakuan
denyheriansyah56@gmail.com

Abstrak : Badan Pusat Statistik (BPS) mencatat pertumbuhan lapangan usaha transportasi dan pergudangan terkontraksi 15,04% pada tahun 2020 dan merupakan sektor terpuruk paling dalam dibandingkan dengan lapangan usaha lain, padahal pada tahun-tahun sebelumnya sektor transportasi dan pergudangan merupakan penyumbang tertinggi pada laju pertumbuhan PDB menurut lapangan usaha dibandingkan dengan sektor lainnya. Dengan demikian, jika perusahaan tidak dengan sigap menangani permasalahan pada penurunan pertumbuhan tersebut maka perusahaan akan berpengaruh terhadap keberlangsungan usaha kedepannya. Diharapkan penelitian ini dapat mengetahui seberapa besar pengaruh Audit Tenure, Opini Audit Tahun Sebelumnya dan Kondisi Keuangan Perusahaan terhadap Penerimaan Opini Audit Going Concern Pada Perusahaan Jasa Sektor Infrastruktur, Utilitas dan Transportasi yang terdaftar di BEI tahun 2016-2020. Penelitian ini termasuk kedalam jenis penelitian Asosiatif Kausal. Seluruh perusahaan jasa sektor infrastruktur, utilitas dan transportasi yang terdaftar di BEI periode 2016-2020 menjadi populasi dalam penelitian ini. Sampel dipilih dengan menggunakan metode purposive sampling dan diperoleh 12 perusahaan. Pengumpulan data dalam penelitian ini menggunakan studi dokumenter dengan metode analisis regresi logistik. Dalam penelitian ini pengolahan data menggunakan SPSS IBM 25.0. Penelitian ini menunjukkan bahwa Opini Audit Tahun Sebelumnya berpengaruh signifikan terhadap Penerimaan Opini Audit Going Concern, kemudian Audit Tenure dan Kondisi Keuangan Perusahaan tidak berpengaruh terhadap Penerimaan Opini Audit Going Concern. Serta Audit Tenure, Opini Audit Tahun Sebelumnya dan Kondisi Keuangan Perusahaan berpengaruh secara simultan terhadap Penerimaan Opini Audit Going Concern.

Kata Kunci: *Audit Tenure, Opini Audit Tahun Sebelumnya, Kondisi Keuangan Perusahaan, Opini Audit Going Concern*



THE INFLUENCE OF IMPLEMENTATION OF GOVERNMENT ACCOUNTING STANDARDS, INTERNAL CONTROL SYSTEMS, HUMAN RESOURCES COMPETENCE, AND AUDITOR INDEPENDENCE ON THE QUALITY OF LOCAL GOVERNMENT FINANCIAL REPORTS OF PRINGSEWU REGENCY

Full paper

Intan Pratiwi

Accounting Department, Faculty of Economics
and Business, Muhammadiyah University of
Prof.Dr.Hamka
intanputripratiwi98@gmail.com

Dewi Pudji Rahayu

Accounting Department, Faculty of Economics
and Business, Muhammadiyah University of
Prof.Dr.Hamka
dewirahayu@uhamka.ac.id

Abstract: *This study aims to determine the effect of Government Accounting Standards (X_1), Internal Control System (X_2), Human Resources Competence (X_3), and Auditor Independence (X_4) on the Quality of Local Government Financial Reports (Y). The population in this study were BPKAD employees of Pringsewu Regency. The sample used as the respondent is the Pringsewu Regency BPKAD employees as many as 42 people. The data used is primary data in the form of a questionnaire. The data processing used descriptive statistical analysis and multiple linear regression, which were processed from primary data using Eviews 10. This study indicates that Government Accounting Standards have a significance value of $t\ 0.08 > 0.05$, Internal Control Systems has a significance value of $t\ 0.20 > 0.05$, Human Resources Competence has a significance value of $t\ 0.68 > 0.05$. and Auditor Independence has a significance value of t count of $0.01 < 0.05$. The significance value of F is $0.000 < 0.05$.*

Keywords: *Government Accounting Standards (SAP), Internal Control System (SPI), Human Resources Competence, Auditor Independence, Quality of Local Government Financial Reports (LKPD)*

Abstrak: Penelitian ini bertujuan untuk mengetahui pengaruh Standar Akuntansi Pemerintahan (X_1), Sistem Pengendalian Intern (X_2), Kompetensi Sumber Daya Manusia (X_3), dan Independensi Auditor (X_4) terhadap Kualitas Laporan Keuangan Pemerintah Daerah (Y). Populasi dalam penelitian ini adalah pegawai BPKAD Kabupaten Pringsewu. Sampel yang digunakan sebagai responden adalah pegawai BPKAD Kabupaten Pringsewu sebanyak 42 orang. Data yang digunakan adalah data primer berupa kuesioner. Pengolahan data menggunakan analisis statistik deskriptif dan regresi linier berganda yang diolah dari data primer menggunakan Eviews 10. Hasil penelitian ini menunjukkan bahwa Standar Akuntansi Pemerintahan memiliki nilai signifikansi $t\ 0,08 > 0,05$, Sistem Pengendalian Intern memiliki nilai signifikansi $t\ 0,20 > 0,05$, Kompetensi Sumber Daya Manusia memiliki nilai signifikansi $t\ 0,68 > 0,05$. dan Independensi Auditor memiliki nilai signifikansi t hitung sebesar $0,01 < 0,05$. Nilai signifikansi F adalah $0,000 < 0,05$.



Kata Kunci: Standar Akuntansi Pemerintahan (SAP), Sistem Pengendalian Intern (SPI), Kompetensi Sumber Daya Manusia, Independensi Auditor, Kualitas Laporan Keuangan Pemerintah Daerah (LKPD)



DETERMINAN KINERJA PEGAWAI PEMERINTAH DAERAH DENGAN SISTEM AKUNTANSI KEUANGAN DAERAH SEBAGAI VARIABEL MEDIASI

Full paper

Nitri Mirosea

Universitas Halu Oleo
nitri.mirosea@uho.ac.id

Arifuddin Mas'ud

Universitas Halu Oleo
desi_sia@yahoo.co.id

Husin

Universitas Halu Oleo
Husin.husin@gmail.com

Elfira Fernanda

Universitas Halu Oleo
elfirafernanda766@gmail.com

Abstract: *This study aims to determine the influence of human resource competence on regional financial accounting systems and Employee performance on central Buton District OPD. The type of data used in this study is quantitative data. The population in this study is the head of the agency / department and the finance department at the OPD Buton Tengah District. The sampling technique used was purposive sampling. Data collection method is 70 questionnaires to respondents. Methods Data analysis uses the structural equation modeling of the WarpPLS approach with the help of the WarpPLS Version 5.0 Application. The results of this study indicate that (1) Human Resource Competence has a significant and positive impact on the Regional Financial Accounting System. (2) Human Resource Competence has a significant and positive impact on the Employee Performance. (3) Regional Financial Accounting System has a significant and positive impact on Employee Performance. (4) Human Resource Competence has a significant and positive impact on Employee Performance through the Regional Financial Accounting System.*

Keywords: *Employee Performance; Human Resource Competence; Regional Financial Accounting System.*

Abstrak: Penelitian ini bertujuan untuk mengetahui pengaruh kompetensi Sumber daya manusia terhadap sistem akuntansi keuangan daerah dan kinerja pegawai pada OPD Kabupaten Buton Tengah. Jenis data yang digunakan dalam penelitian ini adalah data kuantitatif. Populasi dalam penelitian ini adalah kepala badan/dinas dan bagian keuangan pada OPD Kabupaten Buton Tengah. Teknik pengambilan sampel yang digunakan adalah purposive sampling. Metode pengumpulan data adalah dengan melakukan penyebaran kuesioner kepada responden sebanyak 70 kuesioner. Metode analisis data menggunakan pemodelan persamaan struktural pendekatan WarpPLS versi 5.0. Hasil penelitian ini menunjukkan bahwa variabel (1) kompetensi sumber daya manusia berpengaruh signifikan dan positif terhadap sistem akuntansi keuangan daerah (2) kompetensi sumber daya manusia berpengaruh signifikan dan positif terhadap kinerja pegawai (3) sistem akuntansi keuangan daerah berpengaruh signifikan dan positif terhadap kinerja pegawai (4) kompetensi sumber daya manusia berpengaruh signifikan dan positif terhadap kinerja pegawai melalui sistem akuntansi keuangan daerah.



Kata Kunci: Kinerja Pegawai; Kompetensi Sumber Daya Manusia; Sistem Akuntansi Keuangan Daerah.



PENGARUH KEPEMILIKAN MANAJERIAL, KEPEMILIKAN INSTITUSIONAL , *GROWTH OPPORTUNITIES* DAN *FINANCIAL DISTRESS* TERHADAP *PRUDENCE* AKUNTANSI DENGAN *LEVERAGE* SEBAGAI VARIABEL MODERASI

Full paper

Dimas Hasan Samudera Qolbi

Universitas Trisakti
Dimashasansq@gmail.com

Lin Oktris

Universitas Mercubuana
lin.oktris@mercubuana.ac.id

Sekar Mayangsari

Universitas Trisakti
sekarmayangsari562@gmail.com

Abstract : *This study aims to analyze the effect of Managerial Ownership, Institutional Ownership, Growth Opportunities, and Financial Distress on accounting Prudence with Leverage as a moderating variable in Manufacturing Companies listed on the Indonesia Stock Exchange for the period 2018-2020. In this study using the ratio of Non Operating accruals divided by total assets minus one as the accounting Prudence profile, the number of shares owned by management divided by the number of shares outstanding as the managerial ownership profile, the number of shares owned by institutional investment divided by the number of shares outstanding as the institutional ownership profile, Market to book value ratio Equity as Growth Opportunities profile, Z-Score ratio as Financial distress profile, Ratio of total debt divided by total assets as leverage profile. Hypothesis testing is done by using panel data regression analysis.*

The results showed that financial distress had a positive effect on accounting prudence. Meanwhile, managerial ownership, institutional ownership, growth opportunities have no effect on accounting prudence. Leverage strengthens the influence of Financial Distress on accounting Prudence. Leverage does not weaken the influence of managerial ownership, institutional ownership, growth opportunities on accounting prudence.

Keywords : *Accounting Prudence, Managerial Ownership, Institutional Ownership, Growth Opportunities, Financial distress, Leverage, Firm Size*



ASPEK KEPRIBADIAN PADA KECURANGAN DI PEMERINTAHAN : PERAN MODERASI TINGKAT PENDIDIKAN

Full Paper

Mariana

Fakultas Ekonomi dan Bisnis
Universitas Riau
Nana19mariana@gmail.com

Yesi Mutia Basri

Fakultas Ekonomi dan Bisnis
Universitas Riau
yesimutiabasri@lecturer.unri.ac.id

Devi Safitri

Fakultas Ekonomi dan Bisnis
Universitas Riau
devisafitri@lecturer.unri.ac.id

Abstract: *This study aims to examine and analyze the effect of individual morality and Machiavellianism on fraud. This study also examines the impact of education level as a moderating variable. The population in this study is the State Civil Apparatus (ASN) at the Pekanbaru City Government. A total of 251 respondents participated in this study which was obtained using the purposive sampling method. Data collection techniques use questionnaires by distributing directly to the respondents. The analytical method used in this research is SEM-Partial Least Square (PLS) version 7.0. shows that individual morality has a negative effect on fraud in the State Civil Apparatus (ASN), and the nature of Machiavellianism has a positive impact on fraud. This study proves that the level of education can strengthen the relationship between individual morality and the nature of Machiavellianism against cheating in the State Civil Apparatus (ASN) of the Pekanbaru City Government. This research has contributed to the importance of shaping the behavior of the State Civil Apparatus to prevent fraud in the government.*

Keywords: *Individual Morality, Machiavellianism Traits, Education Level, Machiavellianism Traits.*

Abstrak: Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh moralitas individu dan sifat Machiavellianism terhadap kecurangan. Penelitian ini juga menguji pengaruh tingkat pendidikan sebagai variabel moderasi. Populasi dalam penelitian ini adalah Aparatur Sipil Negara (ASN) pada Pemerintah Kota Pekanbaru. Sebanyak 251 responden berpartisipasi dalam penelitian ini yang diperoleh dengan menggunakan metode purpose sampling. Teknik pengumpulan data menggunakan kuesioner dengan cara menyebarkan secara langsung pada responden dalam penelitian ini. Metode analisis yang digunakan dalam penelitian ini adalah SEM-Partial Least Square (PLS) versi 7.0. menunjukkan bahwa moralitas individu berpengaruh negatif terhadap kecurangan pada Aparatur Sipil Negara (ASN), sifat machiavellianism berpengaruh positif terhadap kecurangan. Penelitian ini membuktikan bahwa tingkat Pendidikan mampu memperkuat hubungan moralitas individu dan sifat



Machiavellianism terhadap kecurangan pada Aparatur Sipil Negara (ASN) Pemerintah Kota Pekanbaru. Penelitian ini memiliki kontribusi pentingnya membentuk perilaku Aparatur Sipil Negara untuk mencegah terjadinya kecurangan di pemerintahan.

Kata kunci: Moralitas Individu, Sifat Machiavellianism, Tingkat Pendidikan, Kecurangan.



ANALISIS LABA AKUNTANSI, RISIKO SISTEMATIKA, DAN KEBIJAKAN DIVIDEN TERHADAP RETURN SAHAM

Full paper

Valencia Rolanda
Universitas Pamulang
rolandavalencia16@gmail.com

Wiwit Irawati
Universitas Pamulang
wiwitira@unpam.ac.id

Abstract

This research is motivated by the existence of a capital market that is experiencing very good growth and development. The capital market has an important role for the economy of a country so that the capital market has a significant impact on the country and the capital market has become a financial center. The purpose of this study was to examine whether accounting earnings, systematic risk and dividend policy affect stock returns in Consumer Non-Cyclicals manufacturing companies in the food and beverage sub-sector. Data collection techniques in the form of documentation techniques. The research sample is a Consumer Non-Cyclicals manufacturing company in the food and beverage sub-sector recorded in 2016-2020. The sampling technique used purposive sampling that is based on certain criteria in order to obtain 19 companies that were used as research samples. The data used in this study is secondary data in the form of financial statements. Data analysis used multiple regression analysis which was processed using Econometric Views (EViews) program. The data analysis technique used in this research is panel data regression with the common effect model. The test results of this study indicate that simultaneously accounting profit, systematic risk and dividend policy affect stock returns in food and beverage manufacturing companies. Partially, accounting earnings have a significant effect on stock returns, while systematic risk and dividend policy have no effect on stock returns in food and beverage manufacturing companies.

Keywords: *Accounting Profit, Systematic Risk, Dividend Policy, Stock Return*



PENGARUH RELIGIUSITAS DAN SPIRITUALITAS TERHADAP ETHICAL-AWARENESS-AKUNTAN: UJI SEM-PLS

Full paper

Hafiz Azzam Azharani

Politeknik Keuangan Negara STAN
hafiz.azharani@gmail.com

Soffan Marsus

Politeknik Keuangan Negara STAN
soffanm@pknstan.ac.id

Abstract: *Ethics has a very important role in the business world. This conclusion is again evidenced by the many international and national corporate financial scandals that have occurred. Research related to this topic suggest that the level of religiosity of everyone has an important role in their ethics. On the other hand, spirituality in the workplace, based on several previous studies, has an influence on employee productivity, employee behavior, and reduces fraud. This study examines the effect of religiosity and spirituality in the workplace on accountants' ethical awareness. Spirituality is a multidimensional variable. Therefore, to test its effect on ethical awareness, both for each indicator, dimension, and variable of spirituality itself, it is necessary to apply the SEM method, which functions as confirmatory factor analysis. The test results found that the religiosity variable had no effect, but spirituality influenced accountants' ethical awareness. The contribution of each indicator of religiosity and indicators and dimensions of spirituality to ethical awareness was also obtained. This research enriches the diversity of existing research results related to ethical awareness of accountants as well as provides the basis for applying the measure of religiosity and spirituality in the workplace in the context of Indonesian culture.*

Keywords: *Financial Scandals, Accountant Ethic, Religiosity, Spirituality, Ethical Awareness, Fraud*

Abstrak: Etika mempunyai peran yang sangat penting di dalam dunia bisnis. Hal ini kembali dibuktikan dengan banyaknya skandal keuangan korporasi tingkat internasional maupun tingkat nasional yang terjadi. Penelitian terkait hal ini menyatakan bahwa tingkat religiusitas dari setiap individu mempunyai peran yang penting terhadap etika mereka. Di lain pihak spiritualitas di tempat kerja berdasarkan beberapa penelitian terdahulu memberikan pengaruh terhadap produktivitas karyawan, perilaku pegawai, dan mengurangi tindakan fraud. Penelitian ini menguji pengaruh religiusitas dan spiritualitas di tempat kerja terhadap ethical awareness akuntan. Spiritualitas merupakan variabel multidimensi, sehingga untuk menguji pengaruhnya terhadap ethical awareness, baik untuk setiap indikator, dimensi maupun variable spiritualitas itu sendiri, diperlukan penerapan metode SEM yang di antaranya berfungsi sebagai confirmatory factor analysis. Hasil pengujian menemukan bahwa variabel religiusitas tidak berpengaruh, tetapi spiritualitas berpengaruh, terhadap ethical awareness akuntan. Sumbangan setiap indikator religiusitas dan indikator dan dimensi spiritualitas terhadap ethical awareness juga diperoleh. Penelitian ini memperkaya keragaman hasil penelitian yang telah ada terkait ethical awareness akuntan sekaligus memberikan dasar penerapan ukuran religiusitas dan spiritualitas di tempat kerja pada konteks budaya Indonesia.



Kata Kunci: Skandal Keuangan, Etika Akuntan, Religiusitas, Spiritualitas, Kesadaran Etika, Kecurangan



ANALISIS EFEKTIVITAS DAN KONTRIBUSI PAJAK HOTEL DAN PAJAK RESTORAN TERHADAP PENDAPATAN ASLI DAERAH KOTA BENGKULU

Full paper

Nila Aprila ¹⁾ Baihaqi ²⁾ Vera Cartica ³⁾

ABSTRACT

This study aims to analyze (1) the level of effectiveness of hotel tax collection and restaurant tax in Bengkulu City in 2015-2019, (2) the level of contribution of hotel tax and restaurant tax to local revenue in Bengkulu City in 2015-2019. his type of research is descriptive with a qualitative approach. Data obtained using interview and documentation methods. Data were analyzed using effectiveness analysis and contribution analysis.

The results showed that (1) The effectiveness of hotel tax and restaurant tax revenue was in the category of quite effective and effective with an average effectiveness of hotel taxes of 86% and restaurant tax of 96%, for hotel taxes the lowest percentage of effectiveness was 77% and the percentage of effectiveness the highest is 105%, while restaurant tax has the lowest effectiveness percentage of 75% and the highest percentage of effectiveness is 143% (2) The contribution of hotel and restaurant taxes to PAD revenues in 2015-2019 is in very poor criteria with an average percentage of 5% for hotel tax and 6% for restaurant tax.

Keywords: *Effectiveness, Contribution, Hotel Tax, Restaurant Tax, Regional Original Revenue*



PENGARUH KONEKSI POLITIK, STABILITAS KEUANGAN, EFEKTIVITAS PENGAWASAN DAN PERGANTIAN AUDITOR TERHADAP AGRESIVITAS PAJAK

Full paper

Aras Brian Kaawoan

Fakultas Ekonomika dan Bisnis Universitas
Kristen Satya Wacana
232018012@student.uksw.edu

Yeterina Widi Nugrahanti

Fakultas Ekonomika dan Bisnis Universitas
Kristen Satya Wacana
yeterina.nugrahanti@uksw.edu

Abstract: *This research is aimed to provide empirical evidence about relationship between political connection, financial stability, effective monitoring and change in auditor on tax aggressiveness. Using purposive sampling, this research selects manufacturing companies that are listed in Indonesian Stock Exchange (IDX) in the period 2018-2020 as samples. Selected company data amounted to 86, so the total observation in this research are 258 firm-years. The data examination in this research uses multiple regression with dated panel. The results of this research indicate that political connection and effective monitoring have a significant negative effect on tax aggressiveness. Meanwhile, financial stability have a significant positive effect on tax aggressiveness. Change in auditor has no significant effect on tax aggressiveness. These results mean that change in auditor conducted by the company can not detect tax aggressiveness.*

Keywords: *Political connection, Financial Stability, Effective Monitoring, Change in Auditor, Tax Aggressiveness*

Abstrak: Penelitian ini bertujuan untuk memberikan bukti empiris terkait hubungan antara koneksi politik, stabilitas keuangan, efektivitas pengawasan, dan pergantian auditor terhadap agresivitas pajak. Dengan menggunakan metode purposive sampling, penelitian ini memilih perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2018-2020 sebagai sampel. Data perusahaan terpilih berjumlah 82, sehingga total pengamatan dalam penelitian ini adalah 258 perusahaan. Metode pengujian dalam penelitian ini menggunakan analisis regresi berganda dengan data panel. Hasil penelitian ini menunjukkan bahwa koneksi politik dan efektivitas pengawasan memiliki dampak negatif yang signifikan terhadap agresivitas pajak. Sementara itu, stabilitas keuangan memiliki dampak positif signifikan terhadap agresivitas pajak. Pergantian auditor tidak berpengaruh signifikan terhadap agresivitas pajak. Hasil ini menunjukkan bahwa pergantian auditor yang dilakukan perusahaan tidak dapat mendeteksi agresivitas pajak yang dilakukan oleh perusahaan.

Kata Kunci: Koneksi Politik, Stabilitas Keuangan, Efektivitas Pengawasan, Pergantian Auditor, Agresivitas Pajak



ANALISIS PELAPORAN BERKELANJUTAN (STUDI PADA PEMANFAATAN DANA BOS SMK NEGERI 1 BAUBAU SELAMA MASA PANDEMI COVID-19)

Full paper

Ade Irma

UniversitasHalu Oleo

Adenyairma29@gmail.com

Erwin Hadisantoso

UniversitasHalu Oleo

Erwinhadisantoso@yahoo.co.id

Ika Maya Sari

UniversitasHalu Oleo

Ikamayasari633@gmail.com

Abstract : The existence of Covid-19 has made the government divert BOS funds to teaching and learning needs from home (included in power and service subscriptions) by providing internet quotas (learning quotas), this is in line with policy changes in the use of BOS funds, namely the Minister of Education and Culture of the Republic of Indonesia Number 8 of 2020 to the Minister of Education and Culture of the Republic of Indonesia Number 19 of 2020, as an effort to support the implementation of learning from home due to the impact of Covid-19 using BOS funds, then this policy was applied to all schools in Indonesia, including SMK Negeri 1 Baubau. This study aims to determine the utilization of BOS funds carried out by SMK Negeri 1 Baubau during the Covid-19 pandemic. Data collection methods used, namely observation, interviews, and documentation.

The results showed that, (First) The BOS funds report used in the SMK Negeri 1 Baubau are the school budget activity plan (RKAS), the report on the realization of the use of BOS funds, and the financial support book on the use of BOS funds, (Second) SMK 1 Baubau undertakes the utilization of BOS funds in accordance with the rules set by the government during the Covid-19 pandemic period, which is Permendikbud (Ministerial Regulation Of Education and Culture) Number 19 Of 2020 and Permendikbud (Ministerial Regulation Of Education and Culture) Number 8 Of 2020. (Third) The utilization of BOS funds at SMK 1 Baubau in response to faced Covid-19 pandemic began in August 2020. Utilization made during August is purchase of credit balances and internet data plans, later on in the following months added with health facilities and infrastructure as well as honorate payments adjusted with the needs during the pandemic.

Keywords : *Utilization, BOS Funds, Covid-19*



KINERJA UMKM BERBASIS DIGITALISASI AKUNTANSI

Full paper,

Sri Dewi Wahyundaru

(Dept.Of Accounting, Faculty Of Economic ,
Universitas Islam Sultan Agung)

Sridewi@unissula.ac.id

Osmad Muhaher

(Dept.Of Accounting, Faculty Of Economic ,
Universitas Islam Sultan Agung)

osmad@unissula.ac.id

Sri Hindah Pujiastuti

(Dept.Of Management , Faculty Of Economic ,
Universitas Islam Sultan Agung)

Srihindah@unissula.ac.id

ABSTRACT

Micro, small and medium enterprises (MSMEs) are one of the foundations of the Indonesian economy. Therefore, the government is very concerned about the development and survival of MSMEs through several programs that are rolled out to help and pay attention to the existence of MSMEs. One of the things that must be considered by MSMEs is related to digitalized accounting-based accounting information systems.

The purpose of this research is to implement accounting digitization through the application of financial management accounting information systems. Accounting digitization is needed to manage financial transactions automatically and produce a fast, accurate, and transparent reporting system in order to support MSME performance

The application and understanding of accounting information systems by SMEs will assist in providing useful information in decision making. Based on this, a sample of MSMEs of Muslim entrepreneurs in the city of Semarang was taken to be studied because the largest MSMEs were in the city of Semarang. The sample obtained was 80. The results showed that there was a significant positive effect on understanding, application of information systems on the performance of MSMEs.

Keywords: *Performance of MSMEs , Digitization Accounting And Accounting information systems*

ABSTRAK

Usaha mikro, kecil, dan menengah (UMKM) merupakan salah satu pondasi dari perekonomian Indonesia. Oleh karena itu, pemerintah sangat memperhatikan perkembangan dan keberlangsungan hidup dari UMKM lewat beberapa program yang digulirkan untuk membantu dan memperhatikan keberadaan UMKM. Salah satu hal yang harus diperhatikan oleh UMKM yaitu terkait dengan sistem informasi akuntansi berbasis digitalisasi akuntansi.

Tujuan dari penelitian ini adalah untuk mengimplementasikan digitalisasi akuntansi melalui penerapan sistem informasi akuntansi manajemen keuangan. Digitalisasi akuntansi diperlukan untuk pengelolaan transaksi keuangan secara otomatis dan menghasilkan sistem pelaporan yang cepat, akurat, dan transparan dalam rangka mendukung kinerja UMKM



Penerapan dan pemahaman system informasi akuntansi oleh UMKM akan membantu dalam menyediakan informasi yang berguna di dalam pengambilan keputusan. Berdasarkan hal tersebut, maka diambil sampel UMKM pengusaha Muslim di kota Semarang untuk diteliti karena UMKM terbesar berada di kota Semarang. Sampel yang diperoleh adalah sebanyak 80. Hasil penelitian menunjukkan bahwa terdapat pengaruh positif signifikan pemahaman, penerapan sistem informasi terhadap kinerja UMKM.

Kata Kunci : Kinerja UMKM dan Sistem Informasi Akuntansi



FREE CASH FLOW DAN LEVERAGE TERHADAP MANAJEMEN LABA DENGAN CORPORATE GOVERNANCE SEBAGAI VARIABEL PEMODERASI

Full paper

Ria Retno Yulianti

Univesitas Sultan Ageng Tirtayasa
Riaretno78@gmail.com

Tri Lestari, Ph.D., CA.

Universitas Sultan Ageng Tirtayasa
Tri.lestari@untirta.ac.id

Dr. Agus Sholikhhan Yulianto, S.E., Ak., M.Si

Univesitas Sultan Ageng Tirtayasa
agusresearch@untirta.ac.id

Abstract: *This research aims to examine the effect of free cash flow and leverage to the earnings management, and to examine the effect of corporate governance use managerial ownership and independent commissioner in moderating the effect of free cash flow and leverage to the earnings management. This type of research is quantitative research with secondary data obtained from the publication of financial report and annual report by the Indonesia Stock Exchange and the company's official website. The total populations in this research was 453 companies, are all service companies which are listed in Indonesia Stock Exchange in 2020. The sample selection has been done by using purposive sampling method and 189 companies in non-financial service field in 2020 have been obtained. The analysis method has been done by using descriptive statistic, classic assumption test, determination coefficient (R^2), model feasibility (good of fit test/ F test), hypothesis (t-test) and moderated regression analysis (MRA). The results of this research, that free cash flow and leverage have positive significant to the earnings management. Managerial ownership and independent commissioners are unable to moderate the correlation of free cash flow and leverage to the earnings management.*

Keywords: *earnings management, free cash flow, leverage, corporate governance*



FAKTOR-FAKTOR IMPLEMENTASI ERP PADA UKM

Full paper

Edi Harsono

Universitas Hasanuddin
harsonoe21a@student.unhas.ac.id

Mediaty

Universitas Hasanuddin
mediaty@unhas.ac.id

Yuli Pratiwi Gazali

Universitas Hasanuddin
yunipratiwig@gmail.com

Grace Theresia Pontoh

Universitas Hasanuddin
gracetpontoh@fe.unhas.ac.id

Abstract: *Studies on the factors that influence the implementation of Enterprise Resource Planning (ERP) in Small and Medium Enterprises only focus on a few factors. These factors include finance, top management, change management, consultants, and training. The development of knowledge on the influencing factors needs to be widely known so that ERP implementation in SMEs is more effective and efficient. This study aims to help SME stakeholders to make the most appropriate decisions. This study uses a systematic literature review and takes articles from various countries. The source of the search for this research is the electronic resource of the Indonesian national library. This study obtained sixty-five factors, were separated into three types: Technological, Organizational, and Environmental. From analysis, these factors classify into three parts: significant, alternative, and other factors. The results of this study also compile the understanding of these factors in a glossary. This study result encourages further research to examine these factors on ERP implementation in SMEs.*

Keywords: *ERP Implementation, ERP, SMEs, Implementation Factor*



PENGARUH MASA PERIKATAN AUDIT, ROTASI AUDIT, DAN UKURAN PERUSAHAAN KLIEN TERHADAP KUALITAS AUDIT (STUDI EMPIRIS PADA PERUSAHAAN BUMN YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2015-2020)

Poster paper

Ade ElmaNovita
Univeristas Jambi
Adeelma391@gmail.com

Afrizal
Universitas Jambi
afrizaldoktor@gmail.com

Netty Herawaty
Universitas Jambi
netherawaty@gmail.com

ABSTRACT

This study aims to provide evidence of the effect of audit engagement period, audit rotation, and client firm size on audit quality. Where are the problems that occur in companies that experience audit rotation and the audit engagement period between the company and the public accounting firm. Likewise with the size of the client company's office and audit quality improvement. This study uses secondary data derived from the financial statements of state-owned companies listed on the Indonesia Stock Exchange in 2015-2020. Audit engagement period, audit rotation, and client firm size as dependent variables. Audit quality as an independent variable. This research uses the basic theory, namely agency theory. This study used a population of 22 companies and a sample of 21 companies was taken using purposive sampling method. The analysis technique in this study uses logistic regression analysis to test the hypothesis. Based on the research, it can be concluded that the Audit Engagement Period, and Company Size have an effect on Audit Quality. However, audit rotation has no effect on audit quality.

Keywords: *Audit Quality, Audit engagement period, Audit Rotation, Client Company Size*

ABSTRAK

Penelitian ini bertujuan untuk memberikan bukti pengaruh masa perikatan audit, rotasi audit, dan ukuran perusahaan klien terhadap kualitas audit. Dimana permasalahan yang terjadi pada perusahaan yang mengalami rotasi audit dan masa perikatan audit antara perusahaan dengan kantor akutan publik. Begitu juga dengan ukurankantor perusahaan klien dan peningkatan kualitas audit. Penelitian ini menggunakan data sekunder yang berasal dari laporan keuangan perusahaan BUMN yang tercatat di Bursa Efek Indoesia tahun 2015-2020. Masa perikatan audit, rotasi audit, dan ukuran perusahaan klien sebagai variabel dependen. Kualitas audit sebagai variabel independen. Penelitian ini menggunakan teori dasar yaitu teori keagenan. Penelitian ini menggunakan populasi berjumlah 22 perusahaan dan diambil sampel sebanyak 21 perusahaan dengan menggunakan metode *purposive sampling*. Teknik Analisis dalam penelitian ini ini menggunakan analisis regresi logistik untuk menguji hipotesis. Berdasarkan



penelitian dapat disimpulkan bahwa bahwa Masa Perikatan Audit, dan Ukuran Perusahaan berpengaruh terhadap Kualitas Audit. Tapi, untuk Rotasi Audit tidak berpengaruh terhadap Kualitas Audit.

Kata kunci : Kualitas Audit, Masa Perikatan Audit, Rotasi Audit, Ukuran Perusahaan Klien



MAPPING THE USE OF PUBLIC ACCOUNTING FIRM SERVICE BY PUBLIC COMPANIES IN INDONESIA

Full paper

Winna Daniella Kadiman

Faculty of Economics and Business, Krida
Wacana Christian University
Winnadaniellaa@gmail.com

Oktavia

Faculty of Economics and Business, Krida
Wacana Christian University
oktavia@ukrida.ac.id

Febriani Cristina Susianti Magdalena

Faculty of Economics and Business, Krida Wacana Christian University
febriani.magdalena@ukrida.ac.id

Abstrak

Penelitian ini bertujuan untuk mengetahui bagaimana pandemi Covid-19 mempengaruhi penggunaan jasa KAP Big Four dan KAP Non Big Four oleh perusahaan publik di Indonesia. Selain itu, penelitian ini juga ingin mengetahui bagaimana sebaran dari penggunaan jasa auditor oleh perusahaan publik pada sebelum dan sesudah pandemi Covid-19. Penelitian ini menggunakan data sekunder yaitu semua perusahaan go public yang terdaftar di BEI periode 2019 – 2020. Hasil dari penelitian ini adalah: (1) Perusahaan yang terdaftar di BEI lebih banyak memakai jasa audit KAP Non Big Four ketimbang KAP Big Four; (2) Jumlah perusahaan yang diaudit oleh KAP Non Big Four mengalami peningkatan dari tahun 2019 ke 2020 yaitu dari 502 perusahaan menjadi 511 perusahaan, sedangkan KAP Big Four mengalami penurunan dari 199 ke 190 perusahaan; (3) KAP Purwantono, Sungkoro & Surja merupakan KAP Big Four yang memiliki paling banyak klien (107 perusahaan publik pada tahun 2019 dan 101 perusahaan publik pada tahun 2020); (4) KAP Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan yang merupakan KAP Non Big Four berada di urutan kedua dalam hal klien terbanyak (61 perusahaan publik di tahun 2019 dan 63 perusahaan publik di tahun 2020).

Kata Kunci: Spesialisasi industri auditor, reputasi KAP, pandemi Covid-19, KAP Big Four dan KAP Non Big Four



MODEL INVESTASI *CRYPTOCURRENCY* DENGAN INDIKATOR LITERASI KEUANGAN DAN PERILAKU INVESTOR

Full paper

1. Zulfiyah Aziz Mubarak
Perbanas Institute
azizzulfiyah@gmail.com

2. Inung Wijayanti
Perbanas Institute
inung@perbanas.id

Abstract

The purpose of this study is to find out what indicators are used in choosing cryptocurrency projects to be invested by Cryptoiz Research and how Cryptoiz Research investors make cryptocurrency investment decisions. This study uses primary data obtained through interviews with the founders of Cryptoiz Research. This research method is using descriptive qualitative method with data processing techniques in the form of interpretation and made conclusions. The results of this study indicate that Cryptoiz Research considers blockchain trend indicators, utility tokens, backers, marketing plans, and the cryptocurrency sector in making cryptocurrency investment decisions. Vesting is not a consideration in deciding cryptocurrency investment. There is a relationship between financial literacy and investor behavior, investors who have understood cryptocurrencies tend to continue to invest even though market conditions are in a bear market. In making investment decisions, there is no herding behavior, but there is an experience regret behavior so that investors decide on the initial project that was purchased at a private sale to reduce losses.

Keywords: *Cryptocurrency, Financial Literacy, Investor Behavior, Cryptoiz Research, Blockchain, Vesting, Utility Token, Herding Behavior, Experience Regret*

Abstrak

Tujuan dari penelitian ini adalah untuk mengetahui indikator apa saja yang digunakan dalam memilih proyek cryptocurrency yang akan diinvestasikan oleh Cryptoiz Research serta bagaimana perilaku investor Cryptoiz Research dalam pengambilan keputusan investasi cryptocurrency. Penelitian ini menggunakan data primer yang diperoleh melalui wawancara terhadap founder Cryptoiz Research. Metode penelitian ini yaitu dengan menggunakan metode kualitatif deskriptif dengan teknik pengolahan data berupa interpretasi dan penarikan kesimpulan. Hasil dari penelitian ini menunjukkan bahwa Cryptoiz Research mempertimbangkan indikator trend blockchain, utility token, backer, plan marketing, serta sektor cryptocurrency dalam melakukan keputusan investasi cryptocurrency. Vesting tidak menjadi pertimbangan dalam memutuskan investasi cryptocurrency. Terdapat hubungan antara literasi keuangan dengan perilaku investor, investor yang telah memahami cryptocurrency cenderung akan tetap melakukan investasi meskipun kondisi pasar dalam keadaan bear market. Dalam pengambilan keputusan investasi, tidak terdapat perilaku herding, namun terdapat perilaku experience regret sehingga investor memutuskan investasi terhadap early project yang dibeli dengan harga private sale untuk mengurangi risiko kerugian.



Kata kunci: Cryptocurrency, Literasi Keuangan, Perilaku Investor, Cryptoiz Research, Blockchain, Vesting, Utility Token, Perilaku Herding , Experience Regret



PENGARUH PENERAPAN AKUNTANSI LINGKUNGAN TERHADAP NILAI PERUSAHAAN *CONSUMER NON-CYCLICALS* YANG TERDAFTAR DI BURSA EFEK INDONESIA

Aulia Amira

Politeknik Keuangan Negara STAN
aulianamira2112@yahoo.com

Siswanto

Politeknik Keuangan Negara STAN
siswanto@pknstan.ac.id

Abstract: *This study aims to examine the effect of implementing environmental accounting through environmental costs, environmental performance, and disclosure of environmental accounting information on firm value. The object of this research is the non-cyclicals consumer sector companies listed on the Indonesia Stock Exchange (IDX) with a sampling period from 2015 to 2020. Through purposive sampling method, 11 selected companies were obtained. With a total of 66 samples, observations were then carried out using multiple linear regression analysis through the Eviews 10 application. The results showed that environmental costs, environmental performance, and disclosure of environmental accounting information had no significant effect on firm value. This is due to the lack of application of environmental accounting in non-cyclical consumer sector companies in Indonesia. These companies are still focused on their financial performance.*

Keywords: *environmental costs, environmental performance, environmental disclosure, firm value.*

Abstrak: Penelitian ini bertujuan untuk menguji pengaruh penerapan akuntansi lingkungan melalui biaya lingkungan, kinerja lingkungan, serta pengungkapan informasi akuntansi lingkungan terhadap nilai perusahaan. Objek penelitian ini adalah perusahaan sektor *consumer non-cyclicals* yang terdaftar di Bursa Efek Indonesia (BEI) dengan periode pengambilan sampel dari tahun 2015 sampai dengan tahun 2020. Melalui metode *purposive sampling*, diperoleh sebanyak 11 perusahaan terpilih. Dengan total sebanyak 66 sampel, pengamatan kemudian dilakukan dengan analisis regresi linear berganda melalui aplikasi Eviews 10. Hasil penelitian menunjukkan bahwa biaya lingkungan, kinerja lingkungan, serta pengungkapan informasi akuntansi lingkungan tidak berpengaruh signifikan terhadap nilai perusahaan. Hal tersebut terjadi akibat minimnya penerapan akuntansi lingkungan pada perusahaan sektor *consumer non-cyclicals* di Indonesia. Perusahaan-perusahaan tersebut masih berfokus terhadap kinerja keuangannya saja.

Kata kunci: biaya lingkungan, kinerja lingkungan, pengungkapan lingkungan, nilai perusahaan



FAKTOR-FAKTOR YANG MEMPENGARUHI KREDIT BERMASALAH PADA KSP KOPDIT ADIGUNA

Full paper

Angela Soa

Penulis 1

Soaangela81@gmail.com

Dr. Anthon S.Y. Kerih, SE., M.Si

Pembimbing 1

kerihianthon@gmail.com

Herly M. Oematan, SE., M.Si

Pembimbing 2

ABSTRAK

Penelitian ini bertujuan untuk mengetahui faktor-faktor yang mempengaruhi kredit bermasalah pada KSP Kopdit Adiguna. Sampel penelitian ini sebanyak 100 orang responden yang menjadi anggota koperasi Adiguna. Pengambilan sampel dilakukan dengan menggunakan metode *purposive* sampling. Pengelolaan data penelitian menggunakan analisis data responden dengan menggunakan bantuan SPSS 26 untuk menguji kualitas data yaitu validitas dan realibilitas dilihat dari hasil pengujian analisis faktor. Hasil penelitian menyimpulkan bahwa variabel karakter anggota, stabilitas penjualan, suku bunga, jangka waktu, dan kolektibilitas secara statistik memberikan pengaruh secara signifikan terhadap kredit bermasalah pada koperasi simpan pinjam Kopdit Adiguna. Sementara variabel Komitmen anggota tidak memberikan pengaruh secara signifikan terhadap kredit bermasalah pada KSP Kopdit Adiguna. Hasil pengujian yang dilakukan secara bersama atau secara simultan menunjukkan bahwa karakter anggota, stabilitas penjualan, komitmen anggota, suku bunga, jangka waktu, dan kolektibilitas berpengaruh signifikan terhadap kredit bermasalah, hal ini dibuktikan dengan koefisien determinasi sebesar 96,6%. secara simultan memberikan pengaruh yang nyata atau signifikan terhadap variabel dependen (kredit bermasalah). Hal ini didukung dengan hasil uji F, dimana F hitung yang dihasilkan sebesar 440.309 dan lebih besar dibandingkan dengan F Tabel 5% yang hanya sebesar 2.198 atau nilai signifikan yang dihasilkan sebesar 0.000 dan < dari nilai sig. 0.05. Hasil penelitian memberikan implikasi bahwa faktor-faktor yang mempengaruhi kredit bermasalah adalah hal yang sangat penting diperhatikan oleh pengurus koperasi serta karyawan/ anggota dari koperasi Adiguna agar tingkat kredit bermasalah bisa dikurangi.

Kata kunci: Karakter Anggota, Stabilitas Penjualan, Komitmen Anggota, Suku Bunga, Jangka Waktu, Kolektibilitas, Kredit Bermasalah

ABSTRACT

This study aims to determine the factors that affect non-performing loans at KSP Kopdit Adiguna. The sample of this research is 100 respondents who are members of the Adiguna cooperative. Sampling was done by using purposive sampling method. Management of research data using respondent data analysis using SPSS 26 to test the quality of the data, namely validity and reliability seen from the results of factor analysis



testing. The results of the study concluded that the variables of member character, sales stability, interest rate, time period, and collectibility statistically had a significant effect on non-performing loans in the Adiguna Kopdit savings and loan cooperatives. Meanwhile, the member commitment variable does not have a significant effect on non-performing loans at KSP Kopdit Adiguna. The results of tests conducted jointly or simultaneously show that the member's character, sales stability, member commitment, interest rate, term, and collectibility have a significant effect on non-performing loans, this is evidenced by the coefficient of determination of 96.6%. simultaneously give a real or significant effect on the dependent variable (non-performing loans). This is supported by the results of the F test, where the calculated F generated is 440,309 and is greater than the F Table 5% which is only 2,198 or the significant value generated is 0.000 and $< \text{sig. } 0.05$. The results of the study imply that the factors that influence non-performing loans are very important things to be considered by the cooperative management and employees/members of the Adiguna cooperative so that the level of non-performing loans can be reduced.

Keywords: Member character, Sales Stability, Member Commitment, Interest Rate, Time Time, Collectibility, Problem Loans



PERTUNANGAN DI INDONESIA: PERSPEKTIF AKUNTANSI SYARIAH

Full paper

Muryani Aرسال

Universitas Muhammadiyah Makassar
muryani@unismuh.ac.id

Khalishah Ulfah

UIN Alauddin Makassar
kulfah@outlook.com

Ainun Arizah

Universitas Muhammadiyah Makassar
ainunarizah@unismuh.ac.id

Abstract

Marriage is the longest worship in human history and is carried out in social interactions that lead to high accountability to humans and Allah SWT. In most cases, before the marriage is carried out, it is preceded by a khitbah or a proposal, better known as engagement. Engagement is a wa'd, which will be carried out in the future without violating the shari'a and does not require accounting records. This study aims to determine the engagement that occurred from the perspective of sharia accounting. The data collection method was carried out by distributing an online questionnaire through google forms within 12 hours and studying the related documentation of research journals. The criteria for respondents who filled in were only those who had done an engagement, and 27 respondents filled out the questionnaire. The data is analyzed with a qualitative descriptive approach. The study results indicate that the engagement, which is a wa'd, has shifted into an aqad (contract) due to an agreement regarding the rights and obligations of the parties involved in the engagement. The engagement shows that there is a gift and transfer of assets that are part of the dowry and the imposition of a fine if one of the parties cancels the engagement. This phenomenon has made an impact on changes in asset ownership which in accounting must be recorded, and the risk of future fines in the event of cancellation. The results of this study can be used to increase knowledge related to Islamic accounting with the social paradigm.

Keywords: *Accounting, Wa'd, Contract, Engagement*

Abstrak

Salah satu interaksi sosial yang memerlukan akuntabilitas yang baik kepada manusia maupun kepada Allah adalah pernikahan. Umumnya suatu pernikahan di dahului dengan adanya peminangan atau pertunangan. Dalam sudut pandang akuntansi syariah pertunangan merupakan suatu wa'd, yang peristiwanya akan terjadi di masa depan tanpa melanggar akidah, dan tidak memerlukan pencatatan akuntansi. Penelitian terdahulu hanya mengkaji pertunangan dari sudut pandang budaya dan adat. Oleh karenanya penelitian ini bertujuan untuk mengetahui praktek pertunangan yang terjadi di Indonesia dari perspektif akuntansi syariah. Metode pengumpulan data dilakukan melalui penyebaran kuesioner menggunakan google form, wawancara dengan informan pelaku pertunangan dan juga melakukan penelusuran dokumen hasil penelitian. Kriteria responden yang mengisi hanya yang telah melakukan pertunangan dan kuesioner di isi oleh 27 responden. Analisis data menggunakan pendekatan deskriptif kualitatif.



Hasil penelitian menunjukkan bahwa praktek pertunangan yang terjadi di Indonesia sudah menyerupai suatu akad bukan wa'd dikarenakan terjadi perjanjian tertulis mengenai hak dan kewajiban pihak-pihak yang terlibat, pemberian dan pengalihan aset yang merupakan bagian dari mahar serta penelesaian denda. Indikasi ini menyimpulkan perlu adanya akuntabilitas terhadap aset dan mahar yang berpindah kepemilikan yang tertuang dalam perjanjian pertunangan.. Dampak lain resiko terjadinya denda di masa yang akan datang jika terjadi pembatalan. Hasil penelitian ini dapat digunakan untuk menambah ilmu pengetahuan yang berkaitan dengan akuntansi syariah dengan paradigma sosial kemasyarakatan

Kata Kunci : Akuntansi, Wa'd, akad, Pertunangan



FAKTOR-FAKTOR YANG MEMPENGARUHI *CUMULATIVE ABNORMAL RETURN* SELAMA PANDEMI COVID-19

Full Paper

Muhammad Bagus Zakaria
Fakultas Ekonomi dan Bisnis
Universitas Riau
muhammad.bagus1780@student.unri.ac.id

Edfan Darlis
Fakultas Ekonomi dan Bisnis
Universitas Riau
darlis_ee@yahoo.com

Pipin Kurnia
Fakultas Ekonomi dan Bisnis
Universitas Riau
pipinjazzy@yahoo.com

Rofika
Fakultas Ekonomi dan Bisnis
Universitas Riau
rofika@lecturer.unri.ac.id

Abstract: *This study aims to determine the effect of the variables of confirmed positive COVID-19 cases, confirmed COVID-19 deaths, profitability, leverage, and company size on cumulative abnormal returns during the COVID-19 pandemic in 2020. The population in this study were all LQ45 companies and IDX80 which are listed on the Indonesia Stock Exchange (IDX) in 2020. The sample selection in this study used the purposive sampling method. The sample selected in this study were 55 companies and selected based on predetermined criteria. The data analysis method used is multiple linear regression. The results showed that confirmed positive cases of COVID-19 had no significant effect on cumulative abnormal returns with a significant level of $0.892 > 0.05$. Confirmed cases of COVID-19 death have no significant effect on cumulative abnormal returns with a significant level of $0.879 > 0.05$. Profitability has no significant effect on cumulative abnormal return with a significant level of $0.162 > 0.05$. Leverage has a significant effect on cumulative abnormal return with a significant level of $0.017 < 0.05$. Firm size has a significant effect on cumulative abnormal return with a significant level of $0.015 < 0.05$.*

Keywords: *COVID-19, profitability, leverage, size, cumulative abnormal return*



ANALISIS *PRESSURE* DAN *OPPORTUNITY* UNTUK MENDETEKSI KECURANGAN LAPORAN KEUANGAN

Full paper

Yolanda Friska

Fakultas Ekonomi dan Bisnis Universitas
Udayana, Indonesia
olaola.yolandaf@gmail.com

Maria Mediatrrix Ratna Sari

Fakultas Ekonomi dan Bisnis Universitas
Udayana, Indonesia
maria.ratna65@unud.ac.id

I Wayan Ramantha

Fakultas Ekonomi dan Bisnis Universitas
Udayana, Indonesia
wayan.ramantha@hotmail.com

I Ketut Suryanawa

Fakultas Ekonomi dan Bisnis
Universitas Udayana, Indonesia
iketutsuryanawa@unud.ac.id

Abstract : *Financial statement analysis is the process that allows readers of a company's financial statements to develop and answer questions about the data presented. Financial statements reveal the economic state of a company in three ways: (1) balance sheet reports assets, liabilities, and owner's equity; (2) income statement that takes into account the company's profit or loss; (3) and cash flow statements include sources and uses of funds. However, in recent years there have been accounting scandals that have occurred not only in Indonesia but also in America. An accounting scandal or commonly referred to as financial statement fraud is an intentional omission that results in a material misstatement of the financial statements. This study will discuss the factors of the 3 components of the fraud triangle.*

The purpose of this study was to determine the effect of pressure and the opportunity to detect fraud in the financial statements of mining companies listed on the Indonesia Stock Exchange (IDX) 2017-2020. The population in this study was 47 companies, the sampling technique used purposive sampling and a sample of 14 companies. Secondary data in this study is accessed through www.idx.co.id and the respective company websites. The analytical technique used in this study uses multiple linear analyses. The results of the analysis show that ineffective monitoring has a positive effect on financial statement fraud, while external pressure and auditor opinion do not affect financial statement fraud.

Keywords : *Fraud Triangle, Pressure, Opportunity, External Pressure, Ineffective Monitoring, Auditor Opinion*

Abstrak : Analisis laporan keuangan adalah proses yang memungkinkan pembaca laporan keuangan perusahaan untuk mengembangkan dan menjawab pertanyaan tentang data yang disajikan. Laporan keuangan mengungkapkan keadaan ekonomi perusahaan dalam 3 cara: (1) neraca melaporkan aset, kewajiban, dan ekuitas pemilik; (2) laporan laba rugi yang memperhitungkan keuntungan atau kerugian perusahaan; (3) dan laporan arus kas menyertakan sumber dan penggunaan uang tunai. Namun, beberapa tahun terakhir terjadi skandal akuntansi yang terjadi tidak hanya di Indonesia, ini terjadi juga di Amerika. Skandal akuntansi atau yang biasa disebut dengan kecurangan laporan keuangan merupakan kelalaian yang disengaja yang



mengakibatkan salah saji material dalam laporan keuangan. Penelitian ini akan membahas dari faktor-faktor dari 3 komponen fraud triangle.

Tujuan penelitian ini adalah untuk mengetahui pengaruh pressure dan opportunity untuk mendeteksi terjadinya kecurangan pada laporan keuangan di perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) 2017-2020. Populasi dalam penelitian ini sebanyak 47 perusahaan, teknik pengambilan sampel menggunakan teknik purposive sampling dan sampel 14 perusahaan. Data sekunder dalam penelitian ini diakses melalui www.idx.co.id dan masing-masing website perusahaan. Teknik analisis yang digunakan pada penelitian ini menggunakan analisis linear berganda. Hasil analisis menunjukkan bahwa ineffective monitoring berpengaruh positif terhadap kecurangan laporan keuangan, sedangkan external pressure dan auditor opinion tidak berpengaruh terhadap kecurangan laporan keuangan.

Kata Kunci : Fraud Triangle, Pressure, Opportunity, External Pressure, Ineffective Monitoring, Auditor Opinion



KESIAPAN TEKNOLOGI DAN ADOPSI TEKNOLOGI ANALITIKA DATA PADA MAHASISWA AKUNTANSI

Full paper

Wulandari

Universitas Gadjah Mada
Wulandari3636@gmail.com

Mahfud Sholihin

Universitas Gadjah Mada
mahfud@ugm.ac.id

Abstract: *The development of big data analytics can create new risks, opportunities and challenges for the accounting profession in various fields. According to Huerta and Jensen (2017), automation supported by big data can pose a risk for the accounting profession but it is also able to help the accounting profession to be escalated. Accountants need to strive to keep their profession relevant amidst the developments of big data analytics. In order to realize that, Richins et al. (2017) argued that accountants need to complement their understanding of financial accounting with expertise in utilizing data analytics technology as well as skills in interpreting big data. Then, as an institution that plays an important role in producing prospective accountants, universities need to equip accounting students to understand data analytics technology. Therefore, this study is conducted to evaluate technology readiness of accounting students, the intentions of accounting students in adopting data analytical technology, and the influence of technology readiness on intentions to adopt data analytics technology. Using the SEM PLS analysis on a questionnaire from 250 accounting students, the results of the study shows that technology readiness affect perceived usefulness, perceived ease of use, and intention to adopt data analytic technology. In addition, perceived usefulness and perceived ease of use also affect the intention to adopt data analytics technology. This study is expected to contribute in university strategy formulation in order to increase students' technology readiness and data analytical skills.*

Keywords: Data analytics, Accounting student, Technology Readiness, Technology Acceptance



PENGARUH PENGGUNAAN SISTEM ANGGARAN PADA KINERJA INOVASI PRODUK DAN INOVASI PROSES TERHADAP KINERJA ORGANISASI

Full paper

Sinta Rahmawati

Prodi Akuntansi STIE BPD Jawa Tengah
sinta.rahmawati363@gmail.com

Grace Tianna Solovida

Prodi Akuntansi STIE BPD Jawa Tengah
tianna3186@gmail.com

Abstract

The purpose of this study was to analyze the effect of using a budget system on the performance of product innovation and process innovation on organizational performance. The population in this study are manufacturing companies in the consumer goods industry sector listed on IDX in 2021. The sample used in this study were 29 manufacturing companies in the consumer goods industry sector, which received data from 42 respondents. The analytical method in this study uses Partial Least Square (PLS) which consists of analysis of the outer model and inner model. The results of this study indicate that product innovation has no effect on organizational performance, the innovation process has no effect on organizational performance, budget planning for product innovation development on organizational performance, planning for developing the relationship between innovation and organizational performance, and budget control does not memorization the relationship between product innovation. and process innovation on organizational performance

Keywords: *Organizational performance, Technological innovation, Budget system, Diagnostic use, Interactive use*



KUALITAS SISKEUDES: APAKAH MENDUKUNG TRANSPARANSI DAN AKUNTABILITAS?

Full paper

Mirna Indriani

Fakultas Ekonomi dan Bisnis USK
mirna_indriani@unsyiah.ac.id

Nadirsyah

Fakultas Ekonomi dan Bisnis USK
nadirsyah1964@gmail.com

Evayani

Fakultas Ekonomi dan Bisnis USK
evayani@unsyiah.ac.id

Abstract

The village financial system (Siskeudes) is a system application used by village officials to facilitate village financial management which is used for planning, implementation, administration, reporting and accountability. Siskeudes is distributed free of charge by the financial and development supervisory agency (BPKP) to villages throughout Indonesia. The purpose of this study is to investigate the system success model developed by and Mclean on Siskeudes and its effect on village transparency and accountability. The questionnaire technique was used Delone for gathering primary data from 250 village officials in Indonesia. Data analysis was done by deploying structural equation modeling through SmartPLS.

The results showed that overall quality, which consists of three key components of system quality, information quality and service quality, has an effect on actual usage and user satisfaction. Actual use affects user satisfaction, transparency and accountability. The results also show that user satisfaction affects transparency and accountability. Practical implications of the results of the research can be used as input for developing Siskeudes policies and implementing Siskeudes in the village.

Keywords: *System Quality, Information Quality, Services Quality, Siskeudes*

Abstrak

Sistem keuangan desa (Siskeudes) adalah aplikasi sistem yang digunakan oleh perangkat desa untuk mempermudah pengelolaan keuangan desa yang digunakan untuk perencanaan, pelaksanaan, penatausahaan, pelaporan dan pertanggungjawaban. Siskeudes didistribusikan secara gratis oleh Badan Pengawasan Keuangan dan Pembangunan (BPKP) ke desa-desa di seluruh Indonesia. Tujuan dari penelitian ini adalah untuk mengetahui model keberhasilan sistem yang dikembangkan oleh Delone dan Mclean pada Siskeudes dan pengaruhnya terhadap transparansi dan akuntabilitas desa. Teknik kuesioner digunakan untuk mengumpulkan data primer dari 250 perangkat desa di Indonesia. Analisis data dilakukan dengan menerapkan pemodelan persamaan struktural melalui Smart PLS

Hasil penelitian menunjukkan bahwa kualitas keseluruhan, yang terdiri dari tiga komponen utama kualitas sistem, kualitas informasi dan kualitas layanan, berpengaruh pada penggunaan aktual dan kepuasan pengguna. Penggunaan aktual memengaruhi kepuasan, transparansi, dan akuntabilitas pengguna. Hasil penelitian juga menunjukkan bahwa kepuasan pengguna mempengaruhi transparansi dan akuntabilitas. Implikasi praktis dari hasil penelitian



dapat dijadikan masukan untuk pengembangan kebijakan Siskeudes dan implementasi Siskeudes di desa.

Kata Kunci: Kualitas Sistem, Kualitas Informasi, Kualitas Layanan, Siskeudes



PENGARUH KOMITE AUDIT DAN DEWAN KOMISARIS INDEPENDEN TERHADAP NILAI PERUSAHAAN DENGAN KINERJA KEUANGAN SEBAGAI PEMODERASI

Full paper

Yufi Mahendra Wardana
PT Wijaya Karya Beton Tbk
yufi@wika-beton.co.id

M. Tohir
KAP Usman & Rekan
tohirbruk@gmail.com

Kardiana Safitri
KAP Masnawaty Sangkala
kardianasafitri@gmail.com

Andi Kusumawati
Universitas Hasanuddin
andikusumawati@unhas.ac.id

Grace T. Pontoh
Universitas Hasanuddin
gracetpontoh@fe.unhas.ac.id

Abstract: *The agency conflict causes the goal of the establishment of the company, namely providing welfare for shareholders, to not be achieved. The need for a good governance mechanism is the main key to be able to restore the purpose of the company's establishment. This study aims to see the effect of good corporate governance proxied by the audit committee and the independent board of commissioners to the firm value before and after being moderated by financial performance. The population in this study were companies that were included in the SRI KEHATI index on the Indonesia Stock Exchange during 2017 to 2019. The sampling process used the purposive sampling method so that 60 samples were obtained from 20 companies for 3 years. This study uses a multiple linear regression model with moderated regression analysis test assisted by SPSS 25 software. The results of this study indicate that the audit committee has no effect on firm value, independent board of commissioners has a significant positive effect on firm value, and financial performance has a significant positive effect on the relationship independent board of commissioners with firm value. The results of this study can be used as a reference for investors and company policy makers to be able to see and implement the good corporate governance function of the two proxies as consideration for determining policies.*

Keywords: *Good Corporate Governance, Audit Committee, Independent Board of Commissioners, Firm Value, Financial Performance*



PENERAPAN *CORPORATE GOVERNANCE* PADA KINERJA LINGKUNGAN DAN RISIKO BANK DI INDONESIA

Full paper

Ni Luh Putu Sri Purnama Pradnyani

Universitas Udayana
sri.purnama@student.unud.ac.id

I Wayan Suartana

Universitas Udayana
suark15@yahoo.com

Maria Mediatrice Ratna Sari

Universitas Udayana
maria.ratna65@unud.ac.id

I Gusti Ayu Nyoman Budiasih

Universitas Udayana
Iganbudiasih17@gmail.com

Abstrak: Penelitian ini bertujuan untuk menguji pengaruh corporate governance terhadap kinerja lingkungan dan risiko bank di Indonesia dari tahun 2017-2021. Corporate Governance diukur dengan dewan direksi dan dewan independen, kinerja lingkungan diukur dengan GRI Standar kategori lingkungan dan risiko bank diukur dengan Non Performing Loan (NPL). Pendekatan penelitian menggunakan pendekatan kuantitatif dengan menggunakan data sekunder yaitu laporan keuangan tahunan, annual report dan kinerja keberlanjutan bank yang terpublikasi. Jumlah populasi penelitian terdiri dari 43 bank yang terdaftar di Bursa Efek Indonesia. Alat analisis yang dipergunakan yaitu path analisis. Hasil penelitian menunjukkan bahwa corporate governance berpengaruh positif terhadap kinerja lingkungan bank dan kinerja lingkungan berpengaruh negative terhadap risiko bank.

Kata Kunci: Corporate governance, kinerja lingkungan, risiko bank, teori pemangku kepentingan



PENGETAHUAN PERPAJAKAN, ORIENTASI ETIS, DAN PERSEPSI ETIS TAX AVOIDANCE

Full paper

Wulandari

Universitas Andalas
wulandari71199@gmail.com

Fauzan Misra

Universitas Andalas
fauzanmisra@eb.unand.ac.id

Abstract: *This study aims to examine the effect of tax knowledge on ethical perceptions of tax avoidance and examine the effect of ethical orientation in moderating the relationship between tax knowledge and ethical perceptions of tax avoidance. This research was conducted using quantitative methods by distributing questionnaires involving 100 students majoring in accounting from universities in the city of Padang. The results of this study indicate that tax knowledge has no effect on ethical perceptions of tax avoidance and ethical orientation does not moderate the effect of tax knowledge on ethical perceptions of tax avoidance. This finding implies that tax knowledge that is not accompanied by tax ethics will not affect students' ethical perceptions of taxation. This research contributes to institutions that make tax laws and regulations to further clarify tax regulations and for education it can be used as a consideration to include tax ethics in the learning curriculum so that students have the correct ethical perception regarding taxation.*

Keywords: *Ethical perceptions, tax knowledge, ethical orientation, tax avoidance*



IMPLEMENTASI MODEL ALTMAN Z-SCORE DALAM MEMPREDIKSI KEBANGKRUTAN PT. GARUDA INDONESIA, TBK.

Full Paper

Eva Sriwiyanti

Fakultas Ekonomi, Universitas Simalungun
evasriwiyanti.s@gmail.com

Dendi Wahyudi

Fakultas Ekonomi, Universitas Simalungun
dendiwahyudi0611@gmail.com

Djuli Sjafei Purba

Fakultas Ekonomi, Universitas Simalungun
djulipurba484@gmail.com

Wico Jontarudi Tarigan

Fakultas Ekonomi, Universitas Simalungun
ico180285@gmail.com

Abstrak

PT. Garuda Indonesia, Tbk. adalah Badan Usaha Milik Negara yang bergerak dalam bisnis transportasi udara. Sebagai satu-satunya BUMN di bidang ini Garuda Indonesia mendapat dukungan keuangan dari pemerintah. Namun dalam 10 tahun terakhir ini, Garuda Indonesia mengalami kerugian. Penelitian ini bertujuan untuk mengetahui tingkat kebangkrutan pada Garuda Indonesia selama tahun 2012-2021. Penelitian ini menggunakan jenis data kuantitatif dengan sumber data sekunder. Teknik pengumpulan data dengan studi dokumentasi berupa laporan keuangan Garuda Indonesia tahun 2012-2021. Teknik analisis data menggunakan model Altman Z-Score. Hasil penelitian menunjukkan bahwa Garuda Indonesia tahun 2012-2016 memperoleh nilai Z-Score $>2,60$ dan dikategorikan tidak bangkrut. Tahun 2018 nilai Z-Score diantara $1,10 < Z < 2,60$ dan dikategorikan berada dalam daerah abu-abu. Tahun 2017, 2019, 2020 dan 2021 nilai Z-Score $<1,10$, dikategorikan dalam keadaan bangkrut. Jika dilihat nilai rata-rata Z-score tahun 2012 – 2021, Garuda Indonesia berada pada “grey area” atau dalam kondisi kesulitan keuangan. Hal ini dapat dilihat dari hasil perhitungan nilai rata-rata Z-Score yang diperoleh sebesar 1,74504.

Kata Kunci : Kebangkrutan, Kesulitan Keuangan, Altman Z-Score, Garuda Indonesia



**PENGARUH CORPORATE SOCIAL RESPONSIBILITY (CSR),
UKURAN PERUSAHAAN, UMUR PERUSAHAAN, KEPEMILIKAN
INSTITUSIONAL DAN LEVERAGE TERHADAP MANAJEMEN LABA
(STUDI EMPIRIS PADA PERUSAHAAN SAWIT YANG TERCATAT DI
BURSA EFEK INDONESIA PADA PERIODE 2017-2020)**

Poster Paper

Wahyu

Universitas Lambung Mangkurat
my.uncle.wahyu@gmail.com

Ayu Oktaviani

Universitas Lambung Mangkurat
aoktaviani@ulm.ac.id

Abstract: *This study aims to determine and analyze the effect of Corporate Social Responsibility, Company Size, Company Age, Institutional Ownership, and Leverage at the Earnings Management level. This study uses a quantitative approach. The population in this study were all palm oil companies that have been listed on the Indonesia Stock Exchange from 2017 to 2020. The sample determination in this study used the purposive sampling method and obtained a sample of 12 companies. The data used in this research is secondary data. The data analysis technique in this research is multiple regression analysis. The results of this study prove that the larger the size of the company, the lower the level of earnings management. While other independent variables such as Corporate Social Responsibility, Company Age, Institutional Ownership, and Leverage do not affect the level of earnings management in palm plantation companies.*

Keywords: *Corporate Social Responsibility, Firm Size, Firm Age, Institutional Ownership, Leverage, Earning Management*



BIAYA AGENSI DAN KINERJA PERUSAHAAN IDX 30

Full paper

Linda

FEB Universitas Syiah Kuala
lindarisjad@unsyiah.ac.id

Raida Fuadi

FEB Universitas Syiah Kuala
raida.fuadi@unsyiah.ac.id

Gamal Batara

FEB Universitas Syiah Kuala
gbatara@unsyiah.ac.id

Wida Fadhlia

FEB Universitas Syiah Kuala
wida.fadhlia@unsyiah.ac.id

Abstract: *During the Covid-19 pandemic, companies listed on IDX30 were able to survive in the midst of an economic downturn. There are several companies that before Covid-19 were not listed on IDX30, but at the time of Covid-19 they indexed in the IDX30. This indicates a well-performed management in maintaining company performance. This study aims to analyze the factors affecting agency costs and the performance of companies listed on IDX30. The factors analyzed are Good Corporate Governance (GCG) and short-term debt. The analysis is carried out on companies that are consistently indexed on IDX30 from the third quarter of 2019 to the first quarter of 2022. The first analysis in this study is to determine whether the agency costs incurred in IDX 30 companies showed high or low agency cost levels, the results of the analysis showed that agency costs at IDX 30 companies during the Covid-19 pandemic were of low value. Furthermore, data analysis uses structural equation model – PLS to see the influence between variables. SEM analysis results show that CG (number of board of commissioners) has a significant positive effect on agency costs and company performance. This means that the board of commissioners has been able to minimize agency costs and to carry out their duties as supervisors, thus they are able to limit the exploitation of free cash flow while protecting their own reputation as decision makers. The low agency costs in this study have a significant positive effect on company performance. The low agency cost means that there is minimal exploitation of free cash flow for manager's personal interests so that it can be used optimally for company interests which will automatically improve company performance. The coefficient current liabilities on agency costs shows a significant negative relationship. This means that an increase in debt ratio can make managers more careful, because they have to pay interest and debt in the future, thus managers tend to avoid inefficient investments. This can reduce conflict between principal and agent that eventually will reduce agency costs.*

Keywords: *agency cost, firm performance, corporate governance, short-term debt*

Abstrak: Di masa pandemi Covid-19, perusahaan yang terdaftar di IDX30 mampu bertahan di tengah kemerosotan perekonomian. Ada beberapa perusahaan yang sebelum Covid-19 tidak terdaftar di IDX30, namun pada saat Covid-19 masuk ke dalam daftar indeks IDX30. Hal ini mengindikasikan manajemen yang optimal sehingga dapat mempertahankan kinerja perusahaan dengan baik. Penelitian ini bertujuan untuk menganalisis faktor-faktor yang mempengaruhi biaya agensi serta kinerja perusahaan yang terdaftar di IDX30. Faktor-faktor yang dianalisis adalah Good Corporate Governance (GCG) dan hutang jangka pendek. Analisis dilakukan pada perusahaan yang terindeks secara konsisten di IDX30 sejak triwulan ketiga 2019 sampai dengan triwulan pertama tahun 2022. Analisis pertama pada penelitian ini adalah menentukan apakah biaya agensi yang terjadi pada perusahaan IDX 30 menunjukkan tingkat biaya agensi tinggi atau rendah, hasil analisis menunjukkan bahwa biaya agensi pada



perusahaan IDX 30 pada masa pandemic covid 19 bernilai rendah. Selanjutnya analisis data menggunakan Structural Equation Model – PLS untuk melihat pengaruh antar variable. Hasil analisis SEM menunjukkan GCG (dewan komisaris) berpengaruh positif signifikan terhadap biaya keagenan dan kinerja perusahaan. Hal ini berarti dewan komisaris telah mampu meminimalkan biaya agensi dalam memegang peran sebagai dewan pengawas. Kemampuan dewan komisaris dalam menjalankan tugasnya sebagai pengawas mampu membatasi kebijakan manajer perusahaan dalam pengeksploitasian free cash flow sekaligus melindungi reputasi mereka sendiri sebagai pengambil keputusan sehingga dapat meminimalkan biaya agensi. Biaya agensi yang rendah pada penelitian ini mempunyai pengaruh positif yang signifikan terhadap kinerja perusahaan. Rendahnya biaya agensi bermakna minimnya pengeksploitasian free cash flow untuk kepentingan pribadi sehingga dapat digunakan secara maksimal untuk operasional/kepentingan perusahaan yang secara otomatis akan meningkatkan kinerja perusahaan. Koefisien pengaruh hutang terhadap biaya agensi menunjukkan hubungan negatif yang signifikan. Peningkatan rasio hutang dapat membuat manajer lebih berhati-hati, karena dia harus membayar bunga dan hutang di masa depan, sehingga manajer harus menghindari investasi yang tidak efisien agar mampu memenuhi kewajiban hutang. Ini dapat mengurangi konflik antara principal dan agent yang berarti dapat mengurangi biaya agensi.

Kata Kunci: biaya keagenan, kinerja perusahaan, tata kelola perusahaan, hutang jangka pendek



FAKTOR – FAKTOR YANG MEMPENGARUHI KINERJA KEUANGAN ASURANSI SYARIAH

Full paper

Alfiya Putri

Universitas Sebelas Maret
alfiyafiya02@gmail.com

Falikhatun

Universitas Sebelas Maret
falie.feuns17@gmail.com

Abstract: *The main problems identified in the modern Islamic insurance industry are related to operational activities, regulation, law and market competitiveness. Sharia insurance operational activities will affect the success of the business which has an impact on the company's financial performance. This study aims to gain empirical evidence on the effect of capital structure, retakaful, and loss ratio on Sharia Insurance's financial performance. The dependent variable in this study is the financial performance measured using liquidity. The independent variables include the capital structure, retakaful, and loss ratio. Firm size is used as the control variable. The population in this study is the Sharia Insurance firms listed in the Global Takaful Report 2020. This study uses non-probability sampling method. The samples are Sharia Insurance firms that uploaded their financial report in 2013-2019 from countries with the largest Sharia Insurance market, Indonesia, Malaysia, UEA, Pakistan, and Bangladesh. In total, 104 observations from 24 Sharia Insurance firms were used in the analysis. This study shows that capital structure, retakaful, and loss ratio simultaneously affect financial performance. Partially, this study found a negative impact of capital structure on financial performance and no significant effect of retakaful and loss ratio. The control variable, firm size, shows a positive effect on financial performance. The contribution of this study provides suggestions for regulators in evaluating the policies in Sharia Insurance firms and references for Sharia Insurance business. Theoretically, this research becomes a reference and implementation of Static Trade-off Theory and Reinsurance Theory.*

Keywords: *Capital Structure, Loss Ratio, Retakaful, Sharia Insurance*



PENGARUH REPUTASI AUDITOR, OPINI AUDITOR, UKURAN PERUSAHAAN, DAN PROFITABILITAS TERHADAP AUDIT DELAY PADA INDUSTRI OTOMOTIF DAN KOMPONEN

Full paper

Sparta

Indonesia Banking School
sparta@ibs.ac.id

Ismi Astrilia Barokah

Indonesia Banking School
ismi.astrilia1220@gmail.com

Abstract

This study aims to determine the effect of auditor reputation, audit opinion, company size, and profitability on audit delay. The independent variables used in this study are auditor reputation, audit opinion, company size, and profitability. As for the dependent variable of this study is audit delay. The sample selection in this study is to use a purpose sampling method. The sample used in this study is automotive companies and components listed on the Indonesia Stock Exchange for the period 2012-2016.

The results show that the auditor's reputation has a significant positive effect on audit delay, audit opinion has a significant positive effect on audit delay, firm size has a significant positive effect on audit delay, and profitability does not affect audit delay.

Keywords: *Audit Delay, Auditor Reputation, Audit Opinion, Company Size, Profitability*



BUDAYA KERAHASIAAN DAN PENGUNGKAPAN ANTIKORUPSI PERUSAHAAN DI ASEAN

Full paper

Dewi Mustika Ratu

Magister Sains Akuntansi, Universitas Gadjah Mada
dewimustika198@gmail.com

Abstract: *The presence of different orientations toward stakeholders that are reflected in the country's culture certainly affects the manager's response in disclosing information about the company's anti-corruption practices. This study aims to investigate the role of secrecy culture on the anti-corruption disclosure level. The sample in this study consisted of the 50 largest non-financial companies in the 2018 period in each of the 4 ASEAN countries, namely Indonesia, Malaysia, Thailand, and the Philippines. Data were obtained from the OSIRIS database, website, and hand collected from annual reports. As expected, the results show that companies from countries with a high level of secrecy culture have significantly lower levels of anti-corruption disclosure. These findings are robust after considering sensitivity analysis that supports the main findings.*

Keyword: *Secrecy Culture, Anti-corruption Disclosure, Stakeholder, ASEAN*

Abstrak: Adanya perbedaan orientasi terhadap pemangku kepentingan yang terefleksi dari budaya suatu negara tentunya mempengaruhi respon manajer dalam mengungkapkan informasi praktik antikorupsi perusahaan. Penelitian ini bertujuan untuk menginvestigasi peran budaya kerahasiaan suatu negara terhadap tingkat pengungkapan antikorupsi perusahaan. Sampel dalam penelitian ini terdiri dari 50 perusahaan nonkeuangan terbesar pada periode 2018 di masing-masing 4 negara ASEAN yakni Indonesia, Malaysia, Thailand, dan Filipina. Data diperoleh dari database BvD Osiris, website, dan laporan tahunan. Sesuai dengan ekspektasi, hasil menunjukkan bahwa perusahaan yang berasal dari negara dengan budaya kerahasiaan tinggi memiliki tingkat pengungkapan antikorupsi yang jauh lebih rendah. Temuan penelitian ini bersifat robust setelah mempertimbangkan analisis sensitivitas yang mendukung hasil pengujian utama.

Kata kunci: Budaya Kerahasiaan, Pengungkapan Antikorupsi, Stakeholder, ASEAN



NIAT WHISTLEBLOWING STUDI EKSPERIMEN PADA MAHASISWA AKUNTANSI

Full paper

Miftahul Jannah
Universitas Syiah Kuala
miftahj375@gmail.com

Mirna Indriani
Universitas Syiah Kuala
mirna_indriani@unsyiah.ac.id

Ratna Mulyany
Universitas Syiah Kuala
ummuhaziq@unsyiah.ac.id

Abstract: *Indonesia is a country that has initiated whistleblowing in 2018, but it can only be implemented in 2021, after previously in early 2021 a Memorandum of Understanding (MoU) with the KPK was carried out. The whistleblowing system is an effective way to tackle fraud through empowering whistleblowers. This research was conducted with the aim of knowing the effect of ethical decision making, moral intensity, religiosity, and materiality level on the intention to do whistleblowing. The research conducted is experimental, while the research respondents consist of accounting students at all universities in Indonesia, both State Universities (PTN) and Private Universities (PTS). This research was conducted by giving a case regarding whistleblowing to students, then the student answered several statements related to the given case. Data was collected by distributing questionnaires in the form of Google Forms, which were distributed online through social media. Data analysis was performed using SEM-PLS (Structural Equation Modeling – Partial Least Square). The results showed that the influence of ethical decision making, moral intensity, religiosity had a positive and significant effect on whistleblowing intentions. Meanwhile, the level of materiality has no effect on whistleblowing intentions.*

Keywords: *Whistleblowing intention, ethical decision making, moral intensity, religiosity, materiality*



MAHASISWA AKUNTANSI, SDGS, DAN DIGITALISASI: PERAN DAN TANTANGAN DALAM Mendukung EKONOMI Keberlanjutan

Full paper

Puspita Ningsih

Universitas Mulawarman

puspita1494@gmail.com

Ferry Diyanti

Universitas Mulawarman

ferry.diyanti@feb.unmul.ac.id

Abstract: *Students become one of the pillars of advancing the country in carrying out the SDGs program through academic and non-academic activities. This research is qualitative with the in-depth interview method or in-depth interview. There are 4 (four) essential roles of students in contributing to realizing the SDGs, namely: agents of change, moral force, social control, and iron stock. In the relationship between accounting and students as supporting aspects of realizing the SDGs, in this case, an accounting student has a more significant opportunity to contribute to channeling the ability and potential to realize the SDGs. There are 4 (four) essential roles of accounting students in realizing the SDGs, increasing economic growth, improving community welfare, providing ideas for sustainable economic innovation, and developing modern society. In addition, challenges are also faced by accounting students in the context of realizing the SDGs. Challenges are the lack of understanding and knowledge of accounting students related to the SDGs and the lack of a forum for accounting students who have ideas and have understood the SDGs to be able to realize or implement their ideas.*

Keywords: *Accounting Students, SDGs, Digitalization, Sustainable Economy*



PENGARUH KEPEMILIKAN SAHAM ASING, KOMPLEKSITAS OPERASI PERUSAHAAN, PROFITABILITAS, DAN REPUTASI AUDITOR TERHADAP *AUDIT DELAY* DENGAN LEVERAGE SEBAGAI VARIABEL MODERASI

Full paper,

Fadhil Malik Ibrahim Amarullah

Fakultas Ekonomi dan Bisnis Universitas Trisakti
fadhilmalikibrahim@gmail.com

Vinola Herawaty*

Fakultas Ekonomi dan Bisnis Universitas Trisakti
vinola.herawati@trisakti.ac.id

Abstract: *Considering that the financial statements are information about the company's performance that will be used as the basis for decision making, so that a delay in the submission of financial statements by the auditor will get a negative view from the users of the report,.. This research aims to analyze the influence of Foreign Share Ownership, Complexity of Company Operations, Profitability, Auditor Reputation on Audit Delay with Leverage as Moderating Variable in Property and Real Estate companies listed on the Indonesia Stock Exchange (IDX) in 2016- 2020. This research method uses Multiple Linear Regression Analysis technique with the statistical analytical tool used is SPSS. The results of this study explain that Foreign Share Ownership and Auditor Reputation do not have a negative effect on Audit Delay. Profitability has a negative effect on Audit Delay. The Company's Operational Complexity and Leverage have a positive influence on Audit Delay. Meanwhile, Auditor Reputation has no influence on Audit Delay. Leverage does not weaken the relationship between Foreign Share Ownership, Profitability, and Auditor Reputation on Audit Delay. Leverage does not strengthen the relationship between the Company's Operational Complexity and Audit Delay. Profitability (PR) has a negative effect on Audit Delay. The Company's Operational Complexity and Leverage (L) have a positive influence on Audit Delay. Meanwhile, Auditor Reputation has no influence on Audit Delay. Leverage does not weaken the relationship between Foreign Share Ownership, Profitability, and Auditor Reputation on Audit Delay. Leverage does not strengthen the relationship between the Company's Operational Complexity and Audit Delay. Profitability has a negative effect on Audit Delay. The Company's Operational Complexity and Leverage have a positive influence on Audit Delay (AD). Meanwhile, Auditor Reputation has no influence on Audit Delay. Leverage does not weaken the relationship between Foreign Share Ownership, Profitability, and Auditor Reputation on Audit Delay. Leverage does not strengthen the relationship between the Company's Operational Complexity and Audit Delay.*

Keywords: *Audit Delay, Foreign Share Ownership, Complexity of Company Operations, Profitability, Auditor Reputation, Leverage*



PENGARUH TEKANAN *STAKEHOLDER* TERHADAP ADOPSI *CARBON MANAGEMENT STRATEGY* (CMS)

Full paper

Alya Salsabilla Farasta
Fakultas Ekonomika dan Bisnis
Universitas Diponegoro
alyafarasta3@gmail.com

Shiddiq Nur Rahardjo
Fakultas Ekonomika dan Bisnis
Universitas Diponegoro
shiddiqnurrahardjo@lecturer.undip.ac.id

Abstract: *The implementation of carbon management strategy is an interesting issue to be raised. Testing the effect of stakeholder pressure on the implementation of the Carbon Management Strategy (CMS) is the purpose of this study. Stakeholder pressure is proxied by regulator variables, media exposure, institutional investors, customers, and creditors. This study took a sample of 125 from 44 non-financial companies listed on the Indonesia Stock Exchange from 2018 to 2020 that publish sustainability reports and annual reports. Sampling was based on purposive sampling method. Binary logistic regression was used to analyze the research data. The results of this study indicate that stakeholder pressure from two variables, namely media exposure and institutional investors, has a significant effect on CMS adoption. While other variables, namely pressure from regulators, customers, and creditors did not show a significant effect on CMS adoption. This research has implications for companies to pay more attention to their carbon management strategies through the adoption of CMS because the attitudes of stakeholders are sensitive to environmental issues. For stakeholders, this research can be used as one of the considerations for making decisions on a company based on the company's carbon management strategy.*

Keywords: *carbon management strategy, stakeholder pressure, stakeholder theory*



ANALYSIS OF FACTORS AFFECTING THE PERFORMANCE OF THE FINANCIAL STATEMENTS OF LOCAL GOVERNMENT

Full Paper

Zaenal Alim Adiwijaya

(Dept.Of Accounting, Faculty Of Economic,
Universitas Islam Sultan Agung)

Zaenal@unissula.ac.id

Osmad Muhaher

(Dept.Of Accounting, Faculty Of Economic,
Universitas Islam Sultan Agung)

osmad@unissula.ac.id

Judi Budiman

(Dept.Of Accounting, Faculty Of Economic ,
Universitas Islam Sultan Agung)

Judi@unissula.ac.id

Abstract

This study aims to analyze how much commitment of local government apparatus to support the results of quality financial reports through the utilization of information technology (use of e reporting) in order to support the success of city government Semarang obtain unqualified opinion (WTP). Based on the results of BPK audit the last five years showed that the city government in Semarang experienced a significant development. Even the city government of Semarang is the only local government that has been able to apply accrual accounting base in central java province.

Population in this research is all unit of work device of area (SKPD) that exist in government city of Semarang as much as 50 SKPD. The sample was obtained by using purposive sampling method. Sample obtained 75 respondents from 15 SKPD in Semarang City Government For the unit of analysis is the Head of SKPD and Head of Finance & Accounting in SKPD. To analyze and identify hypothesis used multiple regression analysis to know influence between variables.

Based on the result of multiple regression test, it is obtained that the variable of Information Technology Utilization, Human Resource Capability, Internal Control System and Local Financial Control have positive significant effect on the quality performance of financial report, while moderating variable is Organizational Commitment has a significant effect on the quality of financial report.

Keyword: *Government Accounting Standard, Government Apparatus Quality, Internal Control System, Local Government Performance Report*



EARNING MANAJEMEN DAN TAX AVOIDANCE PERUSAHAAN SEKTOR PERTAMBANGAN SEBELUM DAN SELAMA PANDEMI COVID-19

Full paper

Ainun Arizah

Prodi Akuntansi,
Universitas Muhammadiyah Makassar
ainunarizah@unismuh.ac.id

Muchriana Muchran

Prodi Akuntansi,
Universitas Muhammadiyah Makassar
muchriana@unismuh.ac.id

Rika Ayudina

Prodi Akuntansi,
Universitas Muhammadiyah Makassar
rikaayudina38@gmail.com

Muryani Aرسال

Prodi Akuntansi,
Universitas Muhammadiyah Makassar
muryani@unismuh.ac.id

Abstract

This study aims to determine the effect of earnings management on tax avoidance and to see differences in earnings management practices against tax avoidance before and during the COVID-19 pandemic. The population in this study are mining sector companies listed on the Indonesia Stock Exchange (IDX) for the 2018-2021 period. This study used 14 mining companies as samples obtained from purposive sampling technique. This type of research is quantitative in the form of secondary data derived from annual financial reports. Based on the results of research using STATA 16 Software, the results showed that (1) there was no effect between earnings management on tax avoidance (2) there were differences in earnings management practices before and during the pandemic (3) there is no difference in the level of tax avoidance practices before and during the Covid-19 pandemic.

Keywords: *Earnings Management, Tax Avoidance, Covid 19 Pandemic*

Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh *earning management* terhadap *tax avoidance* serta untuk melihat perbedaan praktik *earning management* terhadap *tax avoidance* sebelum dan selama pandemi COVID-19. Populasi dalam penelitian ini yaitu perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2018-2021. Penelitian ini menggunakan 14 perusahaan pertambangan sebagai sampel yang diperoleh dari teknik *purposive sampling*. Jenis penelitian bersifat kuantitatif, data sekunder berasal dari laporan keuangan tahunan. Berdasarkan hasil penelitian data dengan menggunakan *Software STATA 16* Hasil penelitian menunjukkan bahwa (1) tidak terdapat pengaruh antara *earning management* terhadap *tax avoidance* (2) terdapat perbedaan praktik *earning management* sebelum dan selama pandemi (3) tidak terdapat perbedaan tingkat praktik *tax avoidance* sebelum dan selama pandemi Covid-19.

Kata Kunci: Manajemen Laba, Penghindaran Pajak, Pandemi Covid 19



THE INFORMATION SHARING AND COMPETENT PERSONNEL ON SUCCESSFUL AN ENTERPRISE RESOURCE PLANNING SYSTEM

Full paper

Istianingsih

istianingsih@dsn.ubharajaya.ac.id

Uswatun Khasanah

uswatun.khasanah@dsn.ubharajaya.ac.id

Abstrak Penerapan sistem enterprise resource planning (ERP) sangat penting jika suatu perusahaan ingin bersaing secara global dan mengikuti kemajuan teknologi. Proses bisnis di perusahaan semakin bergantung pada sistem berbasis teknologi. Hasil dari sistem ERP lebih dapat diandalkan dan lebih mendukung kegiatan organisasi. Studi telah menunjukkan pentingnya berbagi informasi dan personel yang kompeten dalam keberhasilan implementasi ERP. Studi ini mengambil pendekatan kuantitatif untuk mengeksplorasi faktor-faktor kesuksesan implementasi ERP. Data yang digunakan merupakan data primer menggunakan kuesioner sebagai media komunikasi dengan responden beberapa Badan Usaha Milik Negara. Pemodelan persamaan struktural berbasis kovarians (CB SEM). Pengolahan data menggunakan perangkat lunak LISREL Analisa dilakukan untuk mengetahui pengaruh secara kuantitatif yang akan dijadikan acuan pembahasan hasil penelitian. Pengujian hipotesis menegaskan bahwa berbagi informasi dan personel yang kompeten memiliki pengaruh positif yang signifikan terhadap keberhasilan implementasi sistem ERP. Penelitian ini bermanfaat bagi pihak yang akan melakukan penerapan sistem ERP dapat mengatur tata informasi dan personal yang sesuai sehingga sistem ERP dapat berjalan sesuai harapan.

Kata Kunci: ERP, SEM, Indonesia, Sistem, Pengaruh



PENGARUH *FRAUD DIAMOND THEORY* TERHADAP KECURANGAN PADA KOPERASI KREDIT DI KABUPATEN SIKKA

Full paper

Tri Romualdus Pea Malun
FEB Universitas Nusa Cendana
trimalun67@gmail.com

Maria P.L Muga
FEB Universitas Nusa Cendana
maria.muga@staf.undana.ac.id

Sarinah J. M. Rafael
FEB Universitas Nusa Cendana
joyce.rafael@staf.undana.ac.id

ABSTRACT

This study aims to determine the effect of elements of fraud diamond theory on fraud in credit cooperatives in Sikka Regency. The data used in this study were obtained from the results of distributing questionnaires to all credit cooperatives in Sikka Regency. This study uses a qualitative research approach. The sampling technique in this study used purposive sampling. Data quality was measured using the Validity Test and Reliability Test using the Statistical Package for Social Science 28.0 for windows (SPSS 28) tool. Analysis of the data used in this study is Multiple Linear Regression and Hypothesis Testing using the Statistical Package for Social Science 28.0 for windows (SPSS 28). The results of this study show the elements in the fraud diamond theory, namely pressure does not affect fraud in credit cooperatives in Sikka Regency, opportunity does not affect fraud in credit cooperatives in Sikka Regency, rationalization does not affect fraud in cooperatives credit in Sikka Regency and the ability (Capability) affect fraud in credit cooperatives in Sikka Regency.

Keywords: *pressure, opportunity, rationalization, ability, cheating*

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh elemen fraud diamond theory terhadap kecurangan pada koperasi kredit di Kabupaten Sikka. Data yang digunakan dalam penelitian ini diperoleh dari hasil penyebaran kuisioner pada seluruh koperasi kredit di Kabupaten Sikka. Penelitian ini menggunakan pendekatan penelitian kualitatif. Teknik pengambilan sampel pada penelitian ini menggunakan purposive sampling. Kualitas data diukur menggunakan Uji Validitas dan Uji Reliabilitas menggunakan alat Statistical Package for Social Science 28.0 for windows (SPSS 28). Analisis data yang digunakan pada penelitian ini adalah Regresi Linear Berganda dan Uji Hipotesis dengan menggunakan alat Statistical Package for Social Science 28.0 for windows (SPSS 28). Hasil penelitian ini menunjukkan elemen dalam fraud diamond theory yaitu tekanan (pressure) tidak berpengaruh terhadap kecurangan pada koperasi kredit di Kabupaten Sikka, kesempatan (opportunity) tidak berpengaruh terhadap kecurangan pada koperasi kredit di Kabupaten Sikka, rasionalisasi (rationalization) tidak berpengaruh terhadap kecurangan pada koperasi kredit di Kabupaten Sikka serta kemampuan (Capability) berpengaruh terhadap kecurangan pada koperasi kredit di Kabupaten Sikka.

Kata Kunci : tekanan, kesempatan, rasionalisasi, kemampuan, kecuranan



TAX PLANNING, ACCOUNTING CONSERVATISM, AUDIT QUALITY, CSR DISCLOSURE AND EARNINGS MANAGEMENT: A STUDY ON FINANCIAL SECTOR COMPANIES

Full paper

Alnisa Dewi Rahmawati

Universitas Muhammadiyah Semarang
e-mail address: alnisadewi@gmail.com

Nurchayono Nurchayono

Universitas Muhammadiyah Semarang
e-mail address: nurchayo@unimus.ac.id

Abstract: *Earnings management is a violation committed by management to manipulate earnings in the interests of management. Earnings management is carried out to minimize losses displayed in the financial statements to reflect the company is in good condition. This study aims to empirically prove the effect of tax planning, deferred tax burden, audit quality, accounting conservatism, institutional ownership and CSR disclosure on earnings management. The population used is the financial sector companies listed on the Stock Exchange from 2016 to 2020, with a sampling technique using purposive sampling. This study uses multiple linear regression analysis to analyze the data. The results of this study indicate that tax planning and audit quality positively influence earnings management, so companies that make tax planning are an early indication of companies doing earnings management. A quality audit can identify deviant management actions. Accounting conservatism and CSR disclosure can prevent companies from earning management behaviour. Deferred tax expense and institutional ownership cannot be predictors used to detect earnings management.*

Keywords: *tax planning, deferred tax burden, audit quality, accounting conservatism, institutional ownership, CSR disclosure, and earnings management*

Abstrak Manajemen laba merupakan tindakan yang dilakukan oleh manajemen untuk memanipulasi laba sesuai dengan kepentingan manajemen. Manajemen laba dilakukan untuk meminimalkan kerugian yang akan ditampilkan dalam laporan keuangan, sehingga mencerminkan perusahaan dalam kondisi yang baik. Penelitian ini bertujuan untuk membuktikan secara empiris pengaruh dari perencanaan pajak, beban pajak tangguhan, kualitas audit, konservatisme akuntansi, kepemilikan institusional dan pengungkapan CSR terhadap manajemen laba. Populasi yang digunakan adalah perusahaan sektor keuangan yang terdaftar di BEI tahun 2016 sampai 2020, dengan teknik pengambilan sampel menggunakan purposive sampling. Penelitian ini menggunakan analisis regresi linear berganda untuk menganalisis data. Hasil dari penelitian ini menunjukkan, perencanaan pajak dan kualitas audit memiliki pengaruh positif terhadap manajemen laba, sehingga perusahaan yang membuat tax planning menjadi indikasi awal perusahaan melakukan manajemen laba. Audit yang berkualitas dapat mengidentifikasi tindakan manajemen yang menyimpang. Konservatisme akuntansi dan pengungkapan CSR yang diterapkan oleh perusahaan dapat menghindarkan perusahaan dari perilaku manajemen laba. Beban pajak tangguhan dan kepemilikan institusional tidak bisa menjadi prediktor yang dapat digunakan untuk mendeteksi manajemen laba.

Kata Kunci: perencanaan pajak, beban pajak tangguhan, kualitas audit, konservatisme akuntansi, kepemilikan institusional, pengungkapan CSR, dan manajemen laba



APAKAH KUALITAS AUDIT DAPAT MEMITIGASI KECENDERUNGAN PENGHINDARAN PAJAK PERUSAHAAN MULTINASIONAL?

Full paper

Al Jaber Muqorrobin Hujjah
Universitas Gadjah Mada
aljaber93@mail.ugm.ac.id

Zuni Barokah
Universitas Gadjah Mada
zuni.b@ugm.ac.id

Abstract: *This research examines whether multinational companies in Indonesia engage in tax avoidance practices and whether audit quality reduces the practices. As a developing country, the characteristics of Indonesia create higher chances for multinational companies to avoid taxes. Audit quality is predicted to reduce the tax avoidance practices by multinational companies through the better quality of earnings. The number of observations consist of 210 firm-year of listed companies in the Indonesia Stock Exchange from 2014–2019. This research employs a five-year cash effective tax rate measurement to capture the tax risk. The hypotheses are tested by using the robust regression MM-based estimation. The results of this research document that multinational companies in Indonesia are associated with tax avoidance practices. Further, the findings show that the quality of external auditors mitigates the incentives of multinational firms to engage in the tax risk. An additional analysis also suggests that audit quality curbs the tax risk.*

Keywords: *multinational firms, quality audit, earnings quality, long-run cash effective tax rate*

Abstrak: Penelitian ini menguji pengaruh perusahaan multinasional di Indonesia terhadap penghindaran pajak dan apakah kualitas audit dapat mengurangi pengaruh tersebut. Indonesia sebagai negara berkembang memiliki karakteristik yang dapat menciptakan kesempatan yang lebih besar bagi perusahaan multinasional untuk terlibat dalam penghindaran pajak. Kualitas audit diharapkan dapat mengurangi pengaruh perusahaan multinasional terhadap penghindaran pajak dengan meningkatkan kualitas laba. Sampel penelitian ini berjumlah 210 observasi dari tahun 2014–2019 pada perusahaan multinasional di Bursa Efek Indonesia. Penghindaran pajak diukur dengan tarif pajak efektif tunai selama 5 (lima) tahun (*LRCETR*) untuk menangkap penghindaran pajak yang berisiko. Hipotesis diuji menggunakan metode *robust regression* estimasi MM. Hasil penelitian ini mendokumentasikan bahwa perusahaan multinasional di Indonesia cenderung melakukan penghindaran pajak. Selain itu, temuan juga menemukan bahwa auditor eksternal berkualitas dapat memitigasi insentif perusahaan multinasional untuk melakukan penghindaran pajak yang berisiko. Analisis tambahan juga menunjukkan bahwa kualitas audit dapat memperlemah praktik penghindaran pajak tersebut.

Kata Kunci: perusahaan multinasional, kualitas audit, kualitas laba, tarif pajak efektif tunai jangka panjang



ANALYSIS TECHNOLOGY STRESS OF ONLINE PAYMENT IN HEALTH ASSURANCE: THE ROLE OF TRUST AS MODERATING VARIABLE

Full paper

Cornelia Permatasari

UPN “Veteran” Jawa Timur
18013010211@student.upnjatim.ac.id

Indrawati Yuhertiana

UPN “Veteran” Jawa Timur
yuhertiana@upnjatim.ac.id

Nanda Wahyu Indah Kirana*)

UPN “Veteran” Jawa Timur
nanda.wahyu.ak@upnjatim.ac.id

Abstrak: Perkembangan teknologi pembayaran yang begitu pesat telah mengubah pola hidup masyarakat dalam bertransaksi. Online Payment menjadi salah satu teknologi pembayaran yang sedang berkembang di tengah masyarakat. Kemudahan akan penggunaan online payment menjadi daya tarik masyarakat untuk terus menggunakan metode pembayaran tersebut. Penelitian ini bertujuan untuk mengetahui pengaruh technology stress terhadap penggunaan online payment dalam melakukan pembayaran asuransi kesehatan dan kepercayaan sebagai variabel moderasi. Penelitian ini menggunakan pendekatan kuantitatif. Populasi dalam penelitian ini adalah masyarakat Kota Surabaya yang menggunakan online payment dalam pembayaran asuransi kesehatan. Teknik sampling yang digunakan adalah teknik purposive sampling. Hasil penelitian menunjukkan bahwa technology stress berpengaruh positif signifikan terhadap terhadap online payment dalam melakukan pembayaran asuransi kesehatan, hal ini mengartikan bahwa masyarakat merasa khawatir akan ketertinggalan mereka akibat dari perkembangan teknologi online payment yang begitu pesat. Kekhawatiran akan ketertinggalan serta kesulitan dalam menggunakan teknologi online payment menjadi penyebabnya. Pada hasil penelitian selanjutnya menunjukkan bahwa kepercayaan mampu memoderasi atau memperkuat technology stress terhadap online payment dalam melakukan pembayaran asuransi kesehatan, hal ini mengartikan bahwa kepercayaan yang diberikan oleh penyedia jasa telah mampu meyakinkan penggunaanya dalam mengatasi rasa khawatir yang ditimbulkan akibat dari kemajuan teknologi.

Kata Kunci: Asuransi kesehatan, kepercayaan, online payment, technology stress



PENGARUH PAJAK, *LEVERAGE*, *CASH FLOW* DAN UKURAN PERUSAHAAN TERHADAP KONSERVATISME AKUNTANSI (Studi Empiris pada Sub Sektor Properti & *Real Estate* yang Terdaftar di Bursa Efek Indonesia Tahun 2015-2020)

Hita Puspita Sari
Universitas Riau
Hitapuspita09@gmail.com

M. Rasuli
Universitas Riau
mohd.rasuli@lecturer.unri.ac.id

Riska Natariasari
Universitas Riau
riskanatariasari@lecturer.unri.ac.id

Abstrak : Penelitian ini bertujuan untuk menguji pengaruh pajak, leverage, cash flow dan ukuran perusahaan terhadap konservatisme akuntansi. Populasi dalam penelitian ini adalah perusahaan properti & real estate yang terdaftar di Bursa Efek Indonesia periode 2016-2020. Teknik pengambilan sampel dalam penelitian ini menggunakan purposive sampling dan diperoleh sampel sebanyak 10 perusahaan. Analisis yang digunakan yaitu regresi linier berganda. Hasil penelitian ini menunjukkan bahwa pajak, leverage, cash flow dan ukuran perusahaan tidak berpengaruh terhadap konservatisme akuntansi.

Kata Kunci: pajak, leverage, cash flow, ukuran perusahaan dan konservatisme akuntansi.

Abstract: *This study aims to examine the effect of tax, leverage, cash flow and firm size on accounting conservatism. The population in this study are property & real estate companies listed on the Indonesian Stock Exchange for the 2016-2020 period. The sampling technique in this study used purposive sampling and a sample of 10 companies was obtained. The analysis used is multiple linear regression. The results of this study indicate that tax, leverage, cash flow and firm size have no effect on accounting conservatism.*

Keywords: *Tax, Leverage, Cash Flow, Firm Size and Accounting Conservatism.*



PENGARUH PENGETAHUAN INVESTASI, MODAL MINIMAL INVESTASI, RETURN INVESTASI DAN RISIKO INVESTASI TERHADAP MINAT MAHASISWA BERINVESTASI DI PASAR MODAL

(Studi Kasus Pada Mahasiswa Fakultas Ekonomi dan Bisnis Universitas Nusa Cendana)

Maria Dolorosa A. P. Seo

Fakultas Ekonomi dan Bisnis, Universitas
Nusa Cendana
iraseo29@gmail.com

Yohanes Demu

Fakultas Ekonomi dan Bisnis, Universitas
Nusa Cendana
yohanes.demu@staf.undana.ac.id

Maria P. L. Muga

Fakultas Ekonomi dan Bisnis, Universitas Nusa Cendana
maria.muga@staf.undana.ac.id

ABSTRACT

This study aims to examine the effect of investment knowledge, minimum investment capital, investment return and investment risk on the interest of students of the Faculty of Economics and Business, University of Nusa Cendana to invest in the capital market. The sampling technique was purposive sampling and got 100 samples. The analysis technique is multiple linear regression, using the Statistical Package for Social Science 28.0 for windows (SPSS 28) analysis tool. The test results show that investment knowledge and investment return investment interest, while minimum investment capital and investment risk have no effect on investment interest. Another finding shows that investment knowledge, minimum investment capital, investment return and investment risk simultaneously affect investment interest with a coefficient of determination of 38.4%.

Keywords: Investment, Knowledge, Minimum Capital, Return, Risk, Interest

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh pengetahuan investasi, modal minimal investasi, *return* investasi dan risiko investasi terhadap minat mahasiswa Fakultas Ekonomi dan Bisnis Universitas Nusa Cendana untuk berinvestasi di pasar modal. Teknik pengambilan sampel adalah *purposive sampling* dan mendapat 100 sampel. Teknik analisis adalah regresi linear berganda, dengan menggunakan alat analisis *Statistical Package for Social Science 28.0 for windows* (SPSS 28). Hasil pengujian menunjukkan bahwa pengetahuan investasi dan *return* investasi berpengaruh terhadap minat investasi, sedangkan modal minimal investasi dan risiko investasi tidak berpengaruh terhadap minat investasi. Temuan lain menunjukkan bahwa pengetahuan investasi, modal minimal investasi, *return* investasi dan risiko investasi secara simultan berpengaruh terhadap minat investasi dengan nilai koefisien determinasi 38,4% .

Kata Kunci: Investasi, Minat, Pengetahuan, Modal Minimal, *Return*, Risiko



KOMITMEN WHISTLEBLOWER: EFEK SISTEM PERLINDUNGAN DAN BENTUK RESPON ORGANISASI

Full paper

Fauzan Misra
Universitas Andalas
fauzanmisra@eb.unand.ac.id

Heri Faisal Harahap
Universitas Andalas
herifaisalharahap@gmail.com

Abstract: *Whistleblowing is considered one of the effective ways to prevent and detect fraud. Although various approaches and whistleblowing systems have been designed, such as anonymous reporting via a hotline, they have not been fully proven to be effective in encouraging whistleblowing commitment. Therefore, it is necessary to design a comprehensive system that includes the protection and response of the organization. This study aims to examine the influence of the protection system and the form of organizational response toward whistleblowing commitment. This study used a 2x2 experimental method between subjects involving 65 practitioners as participants. Data collection is conducted through a web-based instrument. The study results indicate a relationship between organizational response and type of protection against whistleblower commitment in reporting fraud; in this case, participants show higher whistleblowing commitment in conditions of implicit protection and simple response from the organization. This finding implies that when someone has seen fraud in the organization, he can report it to the organization by considering its response and the type of protection that exists in the organization. This finding implies that organizations need to consider these two crucial factors in designing their whistleblowing system.*

Keywords: *Whistleblowing, whistleblower commitment, protection system, organizational response*



ANALISIS BELANJA HIBAH, BELANJA BANTUAN SOSIAL, BELANJA BANTUAN KEUANGAN, BELANJA BARANG DAN JASA DALAM PENCALONAN KEMBALI PETAHANA DI INDONESIA

Gebi Misti

Universitas Ahmad Dahlan Yogyakarta
e-mail : gebimisti07@gmail.com

Rusdianto

Universitas Ahmad Dahlan Yogyakarta
e-mail : rusdianto@act.uad.ac.id

Dewi Amalia

Universitas Ahmad Dahlan
e-mail: dewi.amalia@act.uad.ac.id

Abstract: *This study aims to analyze the differences in the allocation of expenditures, namely grants, social assistance, financial assistance, goods and services, before and after the regional general election for regions whose incumbents run for reelection. The study results prove whether the incumbent uses the budget for his personal interests, known as the pork barrel politics project, to be elected in the next election. In 2018, 171 provinces/districts/cities held regional general elections, of which only 89 regions had complete data. This study used data analysis paired-sample t-test and Wilcoxon signed-rank test. The results of this study are (1) the allocation of grant spending before the regional general election for regional heads is not greater than after the regional general election, and (2) the allocation of spending on social assistance, financial aid, goods and services before the regional general election is greater than after the post regional general election. This research has implications for the importance of strengthening good financial regulation and governance in local government*

Keywords: *Grants, social assistance, financial aid, goods and services*

Abstrak: Penelitian ini bertujuan untuk menganalisis perbedaan proporsi alokasi belanja hibah, belanja bantuan sosial, belanja bantuan keuangan, belanja barang dan jasa sebelum dan setelah pemilukada untuk daerah petahana di Indonesia. Hasil studi dapat menunjukkan apakah petahana menggunakan pemanfaatan anggaran untuk kepentingannya atau yang biasa disebut proyek gentong babi (pork barrel politics) agar terpilih dipemilukada selanjutnya. Dari 171 provinsi/kabupaten/kota yang menyelenggarakan pemilukada tahun 2018, 89 daerah yang memiliki data yang lengkap. Penelitian ini menggunakan analisis data paired sample t test dan wilcoxon signed rank test. Hasil dari penelitian ini adalah (1) proporsi alokasi belanja hibah sebelum pemilukada tidak lebih besar daripada setelah pemilukada, (2) proporsi alokasi belanja bantuan sosial, belanja bantuan keuangan, belanja barang dan jasa sebelum pemilukada lebih besar daripada setelah pemilukada. Penelitian ini memiliki implikasi pentingnya memperkuat regulasi dan tata kelola keuangan yang baik pada pemerintah daerah.

Kata Kunci: Belanja hibah, belanja bantuan sosial, belanja bantuan keuangan, belanja barang dan jasa



PENGHINDARAN PAJAK, TANGGUNGJAWAB SOSIAL PERUSAHAAN, DAN NILAI PERUSAHAAN

Full Paper

Fathiyah Ghina Afifah
Universitas Riau
fathiyahghina16@gmail.com

Dr. Ruhul Fitrius, M.Si., Ak., BKP., CA
Universitas Riau
ruhul.fitrius@lecturer.unri.ac.id

Ferdy Putra, SE., M. Ak
Universitas Riau
Ferdy.putra@lecturer.unri.ac.id

Abstract: *Tax avoidance is an effort to avoid taxes that is carried out legally because it does not conflict with tax provisions, in which the method used is to take advantage of weaknesses in tax laws and regulations, in order to reduce the amount of tax payable. This research aims to determine the effect of corporate social responsibility on tax avoidance and their impact on firm value. The population used in this research are manufacturing companies in the consumer goods industry sector listed on the Indonesian stock exchange from 2018 to 2020, with sample selection using a purposive sampling technique and 31 companies selected. The data analysis method used in this research is path analysis. The results showed that corporate social responsibility had an effect on tax avoidance, tax avoidance had an effect on firm value, corporate social responsibility had no effect on firm value and corporate social responsibility through tax avoidance had an effect on firm value.*

Keywords: *Corporate Social Responsibility, Tax Avoidance, Firm Value*

Abstrak: Tax avoidance merupakan upaya menghindari pajak yang dilakukan secara legal karena tidak bertentangan dengan ketentuan perpajakan, metode yang digunakan yaitu dengan memanfaatkan loopholes atau celah dalam undang-undang maupun peraturan perpajakan, guna memperkecil jumlah pajak yang terutang. Penelitian ini bertujuan untuk mengetahui pengaruh corporate social responsibility terhadap tax avoidance, pengaruh tax avoidance terhadap nilai perusahaan, pengaruh corporate social responsibility terhadap nilai perusahaan, dan corporate social responsibility dengan tax avoidance sebagai mediator terhadap nilai perusahaan. Populasi yang digunakan dalam penelitian ini adalah perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di bursa efek Indonesia tahun 2018 hingga 2020, dengan pemilihan sampel menggunakan teknik purposive sampling dan terpilih sebanyak 31 perusahaan. Metode analisis data yang digunakan dalam penelitian ini adalah analisis jalur. Hasil penelitian menunjukkan bahwa corporate social responsibility berpengaruh terhadap tax avoidance, tax avoidance berpengaruh terhadap nilai perusahaan, corporate social responsibility tidak berpengaruh terhadap nilai perusahaan, namun corporate social responsibility melalui tax avoidance berpengaruh pada nilai perusahaan.

Kata Kunci: Corporate Social Responsibility, Tax Avoidance, Nilai Perusahaan



PENGARUH *TRANSFER PRICING*, *GOOD CORPORATE GOVERNANCE*, *CORPORATE SOCIAL RESPONSIBILITY*, DAN *RETURN ON ASSET* TERHADAP PENGHINDARAN PAJAK

Full paper

Anisa Jasni Rahmawati

Universitas Riau

anisa.jasni4570@student.unri.ac.id

Novita Indrawati

Universitas Riau

novita.indrawati@lecturer.unri.ac.id

Al Azhar L

Universitas Riau

al.azhar@lecturer.unri.ac.id

Abstract : *This study aims to analyze the effect of transfer pricing, good corporate governance, corporate social responsibility, and return on asset on tax avoidance on mining companies that are listed in Indonesia Stock Exchange for the years 2018 – 2020. Transfer pricing, good corporate governance, corporate social responsibility, and return on asset are independent variables, while tax avoidance is dependent variable. Tax avoidance is measured by Effective Tax Rate (ETR). The data used is secondary data and sample in this research are 19 mining companies that's already selected by using purposive sampling method. Data analysis techniques are the classic assumption test, double linear regression analysis test, and F test. The results of data analysis are processed using the software SPSS 22. The result showed that audit committee and institutional ownership have a significant positive effect on ETR. ETR has an inverse effect on tax avoidance. That the higher the ETR, the lower the tax avoidance. it means that audit committee and institutional ownership have a significant negative effect on tax avoidance. Corporate social responsibility and return on asset have a significant negative effect on ETR. The lower the ETR the higher the tax avoidance. That means corporate social responsibility and return on asset have a significant positive effect on tax avoidance. While transfer pricing has no effect on tax avoidance. The Research contributes that corporate social responsibility and return on asset need to be considered as an indicator in exposing the practice of tax avoidance, while good corporate governance can give a positive impact that can prevent companies not to perform tax avoidance.*

Keywords : *corporate social responsibility, good corporate governance, return on asset, tax avoidance, transfer pricing*



ANALISIS DAMPAK PANDEMI COVID-19 TERHADAP PENGUNGKAPAN LAPORAN KEUANGAN (STUDI KASUS PADA SEKTOR TRANSPORTASI)

Full paper

Nuris iktini

Universitas Syiah Kuala
Nurisiktini33@gmail.com

Mirna Indriani

Universitas Syiah Kuala
Mirna_indriani@unsyiah.ac.id

Indayani*

Universitas Syiah Kuala
indayani@unsyiah.ac.id

Abstract: *This study investigates how transportation companies disclose financial information about events after the reporting period (PSAK 8), going concern and other additional disclosures, to take into account the impact of the Covid-19 pandemic on financial information. The objects of observation are 44 transportation companies listed on the Indonesia Stock Exchange in 2019 and 2020. Content analysis is used to analyze the company's annual financial statements of related items in the notes to the financial statements. The results of the analysis show that 26 (59%) companies disclosed events after the reporting period in 2019 but only 7 (16%) companies in 2020. There were 10 (23%) companies disclosing going concern in 2019 and 12 (27%) companies in in 2020. Other additional disclosures related to the Covid-19 pandemic were disclosed by 5 (11%) companies in 2019 and 33 (75%) in 2020. Of the 5 items related to disclosure of events after the reporting period, an average of 25% of companies disclosed events after the reporting period in 2019 and an average of 5% of companies in 2020. In the going concern disclosure which consists of 5 items, transportation companies that disclose business continuity are an average of 12% in 2019 and 18% in 2020. Meanwhile, there are 13 items related to other additional disclosures and the average of other additional disclosures is 2% in 2019 and 19% for 2020. The results of this analysis show the tendency of transportation companies to who revealed that the impact of the Covid-19 pandemic was still low, on average below 25% for each category. Low disclosure will have an impact on weak decisions that will be taken by investors who will invest, and provide high uncertainty for investors who have invested in the transportation industry sector.*

Keywords: *Pandemic covid-19, disclosure, going concern, additional disclosures*



PENGARUH KERAGAMAN DIREKSI TERHADAP PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY*

Full paper

Wahyu Widarjo
Fakultas Ekonomi dan Bisnis,
Universitas Sebelas Maret
widarjo@staff.uns.ac.id

Vidhe Kusuma Perdana
Fakultas Ekonomi dan Bisnis,
Universitas Sebelas Maret
vidheperdana@student.uns.ac.id

Eko Arief Sudaryono
Fakultas Ekonomi dan Bisnis,
Universitas Sebelas Maret
ekoarief_fe@staff.uns.ac.id

Abstract: *From the results of previous studies, the percentage of corporate social responsibility (CSR) disclosure in mining companies in Indonesia is considered quite low, considering that the mining companies are closely related to natural resources. This study aims to determine the relationship between the diversity of directors on the disclosure of CSR in mining sector companies. Determination of the sample is using purposive sampling technique. Researchers took research samples in the 2017 - 2020 periods with a total of 156 observations on mining companies which listed on the Indonesia Stock Exchange. The index used in the study to test the level of CSR disclosure used the GRI G4 disclosure index with a maximum value of 91 points. This study uses panel data regression analysis with a fixed effect model. The results of the research reveal that gender diversity, nationality, and educational background of directors have no effect on CSR disclosure. Meanwhile, diversity of education levels of directors has a positive effect on CSR disclosure. This study attempts to fill a gap in the literature, where there are still few similar studies conducted on mining companies in Indonesia. After 14 years of implementing CSR disclosure, it is important to further examine the effect of gender diversity, nationality, educational background and educational level of directors on CSR disclosure in the mining sector which listed on the Indonesia Stock Exchange.*

Keywords: *Corporate social responsibility, gender, nationality, education level, educational background, directors.*

Abstrak: Dari hasil penelitian sebelumnya, persentase pengungkapan *corporate social responsibility* (CSR) pada perusahaan pertambangan di Indonesia dinilai cukup rendah, mengingat perusahaan pertambangan erat kaitannya dengan sumber daya alam. Penelitian ini bertujuan untuk mengetahui hubungan antara keragaman direksi terhadap pengungkapan CSR pada perusahaan sektor pertambangan. Penentuan sampel menggunakan teknik *purposive sampling*. Peneliti mengambil sampel penelitian pada periode 2017 – 2020 dengan jumlah observasi sebanyak 156 pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia. Indeks yang digunakan dalam penelitian untuk menguji tingkat pengungkapan CSR menggunakan indeks pengungkapan GRI G4 dengan nilai maksimal 91 poin. Penelitian ini



menggunakan analisis regresi data panel dengan model *fixed effect*. Hasil penelitian yang dilakukan mengungkapkan bahwa keragaman gender, kebangsaan, dan latar belakang pendidikan direksi tidak berpengaruh terhadap pengungkapan CSR. Sedangkan keragaman tingkat pendidikan direksi berpengaruh positif terhadap pengungkapan CSR. Studi ini mencoba untuk mengisi kekosongan literatur, dimana masih sedikitnya penelitian serupa yang dilakukan pada perusahaan pertambangan di Indonesia. Setelah 14 tahun implementasi pengungkapan CSR, penting untuk mengkaji lebih lanjut pengaruh keragaman gender, kebangsaan, latar belakang pendidikan dan tingkat pendidikan direksi terhadap pengungkapan CSR di sektor pertambangan yang terdaftar di Bursa Efek Indonesia.

Kata Kunci: *Corporate social responsibility, gender, nationality, tingkat pendidikan, latar belakang pendidikan, direksi.*



PENGARUH CORPORATE GOVERNANCE DAN AKUN ESTIMASI DALAM MENDETEKSI EARNINGS MANAGEMENT

Full paper

Author Fitri Indriyajati
fitri.indriyajati@gmail.com

Co Author: Erina Sudaryati
erina.sudaryati@feb.unair.ac.id

Abstract: *The case of aggressive earnings management that occurred in Indonesia requires stakeholders to be able to detect any earnings management carried out by the company. The researcher conducted a quantitative study to see the effect of an allowance for uncollectible accounts, deferred tax expense, independent board of commissioners, independent audit committee, and institutional ownership on earnings management in manufacturing companies listed on the Indonesia Stock Exchange from 2015-2017. The result of the hypothesis test shows that the mechanism of good corporate governance as proxied by independent commissioners, independent audit committees, and institutional ownership does not affect earnings management. The deferred tax expense also does not affect earnings management. Meanwhile, allowance for an uncollectible account has a significant influence on earnings management. Allowance for an uncollectible account can be used as an ideal account for detecting earnings management because managers determine this account based on estimates. When the allowance for an uncollectible account is ignored, the bad debt expense will be smaller and the company's revenue will increase. Companies tend to manage bad debt expenses smaller to avoid losses, maintain previous years' income or meet analytical estimates.*

Keywords: *accounting estimates, allowance for uncollectible accounts, corporate governance mechanisms, earnings management*



STUDI FENOMENOLOGI: PEMAKNAAN GOING CONCERN MELALUI PENGELOLAAN KEUANGAN DAN PEMASARAN

Full paper

Erna Lovita

STIE Indonesia Jakarta
erna_lovita@stei.ac.id

Gatot Prabantoro

STIE Indonesia Jakarta
gatot_prabantoro@stei.ac.id

Abstract: *This research is motivated by the business phenomenon of TSR Shop in East Java. The ability of TSR Shop to interpret going concern has an impact on their business continuity, which is generally the main problem for SMEs in Indonesia. The purpose of this research is to reveal the meaning of going concern which is implemented through financial management and marketing. This study uses an interpretive paradigm as an umbrella of research with a phenomenological approach. Data was collected by means of interviews, observations and documentation on the TSR site. The data analysis stage uses an intentional analysis approach, determines epoche and eidetic reduction. The results of the study indicate that TSR have the value of persistence and piety in maintaining the continuity of their business. This value is reflected in the financial management and marketing activities implemented. Financial management is carried out as a form of achieving accountability, efficiency and obeying the law. Marketing is applied as an effort to segment the market, build consumer loyalty and create a brand image.*

Keywords: *going concern, financial management, marketing, phenomenology*



PENGARUH LITERASI KEUANGAN, PENGETAHUAN INVESTASI DAN PERILAKU KEUANGAN TERHADAP MINAT INVESTASI MAHASISWA FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS NUSA CENDANA

Andriawan Putra Djara Liwe
FEB Universitas Nusa Cendana
andryliwe26@gmail.com

Antho S. Y. Kerih
FEB Universitas Nusa Cendana
antho.kerih@staf.undana.ac.id

Yohanes Demu
FEB Universitas Nusa Cendana
yohanes.demu@staf.undana.ac.id

ABSTRACT

This research aims to determine the effect of financial literacy, investment knowledge and financial behavior on the student investment interest of Economics and Business Faculty, University of Nusa Cendana. The data used in this study is quantitative data with primary data sources through questionnaires. The sampling technique used was purposive sampling with a sample size of 100 students. The analytical technique used is multiple linear regression analysis assisted by the SPSS 25 analysis tool. The results of the partial research show that financial literacy, investment knowledge and financial behavior have a positive and significant impact on investment interest in students of the Faculty of Economics and Business, University of Nusa Cendana. The results of the study simultaneously show that financial literacy, investment knowledge and financial behavior have an effect on student investment interest. This means that the knowledge about investment of the FEB Undana students is quite good which is obtained through financial literacy and learning through courses and changes the pattern of student financial behavior in each allocation of funds so that it affects student investment interest.

Keywords: *Financial Literacy, Investment Knowledge, Financial Behavior, Investment Interest*

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh literasi keuangan, pengetahuan investasi dan perilaku keuangan terhadap minat investasi mahasiswa Fakultas Ekonomi dan Bisnis Universitas Nusa Cendana. Data yang digunakan dalam penelitian ini adalah data kuantitatif dengan sumber data primer melalui kuesioner. Teknik pengambilan sampel yang digunakan adalah purposive sampling dengan jumlah sampel 100 mahasiswa. Teknik analisis yang digunakan adalah analisis regresi linear berganda yang dibantu dengan alat analisis SPSS 25. Hasil penelitian secara parsial menunjukkan literasi keuangan, pengetahuan investasi dan perilaku keuangan berpengaruh positif dan signifikan terhadap minat investasi mahasiswa Fakultas Ekonomi dan Bisnis Universitas Nusa Cendana. Hasil penelitian secara simultan menunjukkan literasi keuangan, pengetahuan investasi dan perilaku keuangan berpengaruh terhadap minat investasi mahasiswa. Hal ini berarti bahwa pengetahuan mengenai investasi mahasiswa FEB Undana tersebut sudah cukup baik yang didapat melalui



literasi keuangan maupun pembelajaran melalui mata kuliah-mata kuliah serta mengubah pola perilaku keuangan mahasiswa dalam setiap pengalokasian dananya sehingga berpengaruh terhadap minat investasi mahasiswa.

Kata Kunci : literasi keuangan, pengetahuan investasi, perilaku keuangan, minat investasi



GOOD CORPORATE GOVERNANCE DAN IMPLEMENTASI INTEGRATED REPORTING DI REV. 4.0

Full paper

Khalida Utami

Universitas Pancasila

Khalida.utami@univpancasila.ac.id

Rafrini Amyulianthy

Universitas Pancasila

rafrini@univpancasila.ac.id

Tri Astuti

Universitas Pancasila

triasiasti@univpancasila.ac.id

Abstract: *This study aims to analyze the implementation of reporting that is integrated with corporate governance. The research method used is quantitative with a sample of 20 companies listed on the Indonesia Stock Exchange during the 2018-2020 period and uses multiple regression analysis tools to test the hypothesis in this study. The results of the study indicate that corporate governance which consists of indicators of the size of the board of directors, the number of audit committees and gender diversity affect the implementation of integrated reporting. Companies that have implemented integrated reporting in their annual reports demonstrate good corporate governance, so that governance can improve when companies implement integrated reporting in their annual reports. The results of this study can be used as input for the relevant regulators as material for consideration in making decisions regarding the implementation of an integrated reporting framework in Indonesia.*

Keywords: *implementation, integrated reporting, corporate governance, firm value.*



LOAN LOSS PROVISION DI SEPUTAR PENERAPAN IFRS 9

Full paper

Dian Rahmawati

Departemen Akuntansi Universitas Diponegoro
dianrahmawatti@gmail.com

Agung Juliarto

Departemen Akuntansi Universitas Diponegoro
juliarto432@gmail.com

Abstract: *The emergence of IFRS 9 is a response for the previous standard of IAS 39 which is considered too small and late in recognizing loan loss provisions. In IFRS 9, the establishment of loan loss provision is based on the expected credit loss method using forward looking scenarios. This research intends to provide empirical evidence of increasing loan loss provision and discretionary loan loss provisions after adoption of IFRS 9 in the banking industries in Southeast Asia.*

Population in this study was banks listed on the stock exchange from several countries in Southeast Asia in the period 2017-2018. The selected countries were Indonesia, Malaysia, Singapore and Philippines. Banks that have implemented IFRS 9 in 2018 were selected as sample. A total of 38 observation data from 19 bank were used in analysis by using paired sample t-test.

Results of this research show that there is not an increase in loan loss provision after adoption of IFRS 9 in the banking industry in Southeast Asia. However, this study successfully proved that there is an increase in discretionary loan loss provision after adoption of IFRS 9 in the banking industry. This increase indicates the implementation of IFRS 9 that requires professional judgement in estimating loan loss provisions provides greater opportunities for bank manager to commit earnings management.

Keywords: *loan loss provision, discretionary loan loss provision, IFRS 9, Expected Credit Loss (ECL)*



FRAUD HEXAGON DALAM MOTIF MELAKUKAN KECURANGAN AKADEMIK

Full paper

Aprina Nugrahesthy Sulistya Hapsari

Universitas Kristen Satya Wacana

aprina@uksw.edu

Yeremia Denny Waskita

Universitas Kristen Satya Wacana

232017044@student.uksw.edu

Gracella Theotama

Universitas Kristen Satya Wacana

gracella.theotama@uksw.edu

Abstract: *Fraud, especially in the academic field was a challenge in every educational institution. The existence of fraud hexagon concept made it possible for researchers to adopt this concept. Therefore, this research uses fraud hexagon concept as a medium for detecting academic fraud. This research was conducted at the Faculty of Economics and Business in Satya Wacana Christian University with a total sample of 270 active accounting students who were obtained using the Slovin formula. This research aim to examine the variables in the fraud hexagon as a student's motive to intend to commit academic fraud. For the research method, this study uses a quantitative approach with six independent variables and one dependent variable. This study perform several tests, namely descriptive statistics, validity, reliability, normality, multicollinearity, heteroscedasticity and multiple regression analysis tests. Based on the result of research that obtained, simultaneously, the six factors influence the intention to commit academic fraud at the Faculty of Economics and Business Satya Wacana Christian University. While partially, the factors that have a significant effect to commit academic fraud is rationalization.*

Keywords: *Fraud Hexagon, Academic Fraud, Fraud Auditing*



**PENGARUH PENGENDALIAN INTERNAL, KOMITMEN ORGANISASI, ETIKA KERJA, GENDER TERHADAP KINERJA KARYAWAN
(Studi Kasus Pada Pt Graha Sarana Duta Kantor Pusat)**

Full paper

Fitri Amalia Ramadani

Prodi Akuntansi Universitas Trilogi
Rfitriamalia@gmail.com

Lely Dahlia

Prodi Akuntansi Universitas Trilogi
Lelydahlia@trilogi.ac.id

Abstract: *This study aims to determine the effect of internal control, organizational commitment, work ethics, and gender on employee performance at PT Graha Sarana Duta (PT. GSD) head office. Respondents used in this study were employees of PT Graha Sarana Duta (PT. GSD) head office. The number of samples in this study were 93 respondents. The data collection technique used is a questionnaire that is distributed directly to employees and interviews. Data analysis used descriptive analysis which was used to test hypotheses and structural modeling with partial least square application, namely SmartPLS version 3. The research method used was survey method, while the sampling technique used in this study was purposive sampling. The results showed that: (1) Internal control had a significant positive effect on employee performance. (2) Organizational commitment has no effect on employee performance. (3) Work ethic has a significant positive effect on employee performance. (4) Gender has a significant positive effect on employee performance.*

Keywords: *Employee performance, Internal control, Organizational commitment, Work ethic, Gender*



PENGARUH KERAGAMAN DEWAN TERHADAP PENGUNGKAPAN LINGKUNGAN PADA PERUSAHAAN INDONESIA

Full Paper

Maryam Agustine Huwaidah Rashid

Magister Sains Akuntansi

Universitas Gadjah Mada

maryamagustine@mail.ugm.ac.id

Zuni Barokah

Magister Sains Akuntansi

Universitas Gadjah Mada

zuni.b@ugm.ac.id

Abstract: *This research examines whether firms' diversity of its boards of directors and board of commissioners affect environmental disclosures. We include all non-financial firms listed in the Indonesian Stock Exchange during 2018-2020 and use generalized least square model (GLS). The findings show that, in terms of board of directors, environmental disclosures are positively influenced by the directors' diversity on gender, age, and ethnicity. As for the commissioner diversity, we find that age and ethnicity affects positively on environmental disclosures, whereas commissioners' gender diversity affects negatively. There is no empirical support on the influence of director or commissioner nationality towards environmental disclosures. Our findings support the importance of promoting diversity, both in the board of directors and board of commissioners.*

Keywords: *Environmental disclosure; Board diversity; Board of directors diversity; Board of commissioners diversity; Resource dependence theory; Sustainability*

Abstrak: Penelitian ini mengkaji apakah keragaman dewan direksi dan dewan komisaris perusahaan mempengaruhi luas pengungkapan lingkungan. Penelitian ini berfokus pada semua perusahaan non-keuangan yang terdaftar di Bursa Efek Indonesia pada tahun 2018-2020 dan menggunakan model generalized least square (GLS) dalam pengujian. Hasil analisis menunjukkan bahwa, untuk dewan direksi, pengungkapan lingkungan secara positif dipengaruhi oleh keragaman gender, usia, dan etnis. Selanjutnya, hasil pengujian terkait dewan komisaris menunjukkan bahwa usia dan etnisitas berpengaruh positif pada pengungkapan lingkungan, sedangkan keragaman gender berpengaruh negatif. Namun, penelitian ini tidak menemukan bukti mengenai pengaruh kebangsaan direksi maupun komisaris terhadap pengungkapan lingkungan. Hasil penelitian ini mengimplikasikan dukungan terhadap pentingnya mempromosikan keberagaman, baik di jajaran direksi maupun dewan komisaris.

Kata Kunci: Pengungkapan lingkungan; Keragaman dewan; Keragaman dewan direksi; Keragaman dewan komisaris; Resource dependence theory; Keberlanjutan



FAKTOR INTERNAL DAN EKSTERNAL YANG MEMPENGARUHI KEMAMPUAN AUDITOR MENDETEKSI KECURANGAN (Studi Pada Auditor BPK Perwakilan Provinsi Bengkulu)

Poster Paper

Halimatusyadiah

Fakultas Ekonomi dan Bisnis
Universitas Bengkulu
halimatusyadiah@unib.ac.id

Novita Soviani Saragih

Fakultas Ekonomi dan Bisnis
Universitas Bengkulu
novitasovianisaragih@gmail.com

Abstract: *This study aims to prove the effect of professional skepticism, independence, time pressure, and the application of computer-assisted audit techniques (TABK) on the auditor's ability to detect fraud. The population in this study were all auditors who worked at the Bengkulu Province Representative Office. The sample used in this study were 37 auditors. The sampling technique used is the saturated sample technique (census).*

This study uses a quantitative approach. The data collection method used is primary data by distributing questionnaires. The distribution of the questionnaires was carried out when the auditor was having activities so that the rate of return on the questionnaires in this study was high. The data was processed using multiple linear regression analysis using the SPSS statistical program.

The results of this study indicate that professional skepticism, independence, the application of computer-assisted audit techniques (TABK) have a positive effect on the auditor's ability to detect fraud, while time pressure has a negative effect on the auditor's ability to detect fraud. The results of this study are expected to provide input to the BPK RI auditors for Bengkulu Province Representatives in detecting fraud. The results of this study are also expected to confirm attribution theory.

Keywords: *Professional Skepticism, Independence, Pressure Time, Application of Computer Assisted Audit Techniques (TABK)*



APLIKASI WHISTLEBLOWING TRIANGLE UNTUK MEMPREDIKSI WHISTLEBLOWING INTENTION

Full paper

Putu Wenny Saitri
Universitas Udayana
wenny.saitri@gmail.com

Eka Ardhani Sisdyani
Universitas Udayana
ekasisdyani@gmail.com

I Wayan Suartana
Universitas Udayana
suark15@unud.ac.id

I Ketut Sujana
Universitas Udayana
ketutsujana_fe@unud.ac.id

Abstract: *This study was conducted to examine the effect of the whistleblowing triangle on whistleblowing intention. Whistleblowing triangle is a concept that integrates the fraud triangle theory and the theory of planned behavior to predict whistleblowing intentions. The increase in fraud cases increases the importance of organizations having a violation reporting system that is able to become a fraud prevention mechanism. This research was conducted at the Village Credit Institution in Denpasar because LPD is the institution that has the second highest fraud case in Bali, so it is considered important to know whether the whistleblowing triangle can prevent fraud. The sample used in this study were 80 LPD employees in Denpasar which were determined based on accidental sampling. The hypothesis in this study was tested using multiple linear regression. The results of this study found that the three components of the whistleblowing triangle have an effect on whistleblowing intentions. Pressure has a negative effect on the intention to report violations, while opportunity and rationalization have a positive effect on the intention to report violations. This study is expected to contribute to the literature related to the use of the whistleblowing triangle in research. In addition, this research is also expected to contribute to policy makers in LPD to build a whistleblowing system and a reward system for whistleblowers to increase the intention to do whistleblowing as a fraud detection stage.*

Keywords: *fraud triangle, LPD, whistleblowing intention, whistleblowing triangle*



PERSEPSIAN KUALITAS LAPORAN KEUANGAN PEMERINTAH DAERAH KABUPATEN MAJALENGKA

Full paper,

Azmi Rizalullah

Universitas Ahmad Dahlan
azmi1800012002@webmail.uad.ac.id

Indah Shofiyah

Universitas Ahmad Dahlan
Indah.shofiyah@act.uad.ac.id

Dewi Amalia

Universitas Ahmad dahlan
Dewi.amalia@act.uad.ac.id

Abstract: *This study aims to determine the effect of fixed asset administration, internal control systems and use of information technology on the quality of local government financial reports in Majalengka Regency. The method used in this study is a quantitative method with fixed asset administration, internal control system and the use of information technology as independent variable and the quality of local government financial reports as dependent variable. The results of this study indicate that the administration of fixed assets, internal control systems and the use of information technology have a positive effect on the quality of the financial statements of the local government of Majalengka Regency.*

Keywords: *fixed asset administration, internal control system, utilization of information technology, quality of financial reports*

Abstrak: Penelitian ini bertujuan untuk menguji pengaruh penatausahaan aset tetap, sistem pengendalian internal dan pemanfaatan teknologi informasi terhadap kualitas laporan keuangan pemerintah daerah Kabupaten Majalengka. Metode yang digunakan dalam penelitian ini adalah metode kuantitatif dengan penatausahaan aset tetap, sistem pengendalian internal dan pemanfaatan teknologi informasi sebagai variabel independen dan kualitas laporan keuangan pemerintah daerah sebagai variabel dependen. Hasil penelitian ini menunjukkan bahwa penatausahaan aset tetap, sistem pengendalian internal dan pemanfaatan teknologi informasi berpengaruh positif terhadap kualitas laporan keuangan pemerintah daerah Kabupaten Majalengka.

Kata Kunci : penatausahaan aset tetap, sistem pengendalian internal, pemanfaatan teknologi informasi, kualitas laporan keuangan



FINANCIAL CONSTRAINTS DAN KARAKTER EKSEKUTIF TERHADAP PENGHINDARAN PAJAK

Full paper

Ferensia Radita
PKN STAN
isiemail@gmail.com

Asqolani
PKN STAN
asqolani@pknstan.ac.id

Abstract: *This study aims to examine the effect of financial constraints and executive character on tax avoidance. And examine the role of corporate governance in moderating these effects. The study was conducted on manufacturing sector companies listed on the Indonesia Stock Exchange using a purposive sampling method from 2016 to 2019 to obtain 61 samples and 244 observations. This study uses two research models, namely a research model without moderation and a research model with moderation. Based on the test results, it was concluded that financial constraints and executive character have a significant positive effect on tax avoidance. Meanwhile, corporate governance cannot moderate the effect of financial constraints on tax avoidance. However, corporate governance strengthens the positive influence of executive character on tax avoidance.*

Keywords: *financial constraints, executive character, corporate governance, tax avoidance*



MONITORING PAJAK RESTORAN MELALUI PENGGUNAAN ALAT TAPPING BOX

Ainun Arizah

Prodi Akuntansi,

Universitas Muhammadiyah Makassar
ainunarizah@unismuh.ac.id

Muhammad Nur Abdi

Prodi Manajemen,

Universitas Muhammadiyah Makassar
mnurabdi@unismuh.ac.id

Resky Vivi Elfhita

Prodi Akuntansi,

Universitas Muhammadiyah Makassar
reskyelfhita@gmail.com

Muryani Aرسال

Prodi Akuntansi,

Universitas Muhammadiyah Makassar
muryani@unismuh.ac.id

ABSTRACT

This study aims to determine the implementation of restaurant tax monitoring through the use of the tapping box tool at Badan Pendapatan Daerah Kabupaten Mamuju. This research is a descriptive qualitative research. Informants in this study amounted to three people who are employees of Badan Pendapatan Daerah Kabupaten Mamuju. Data collection methods are interviews, observation, and documentation techniques. The results of the study indicate that, 1) the monitoring carried out by BAPENDA on restaurant taxes by installing a tapping box tool in the restaurant then through checking the <https://sulselbar.simpada.co.id/sulselbar-taxmonitoring/> application, 2) To reduce the potential for fraud that occurs, carried out by the taxpayer, an online monitoring tool is used using a tapping box as a means for checking monthly tax payments, 3) obstacles that occur in the implementation of tax monitoring in the form of technical and non-technical obstacles, 4) Efforts to deal with technical obstacles, namely: BAPENDA ordered to recapitulate sales manual after the network is stable where the taxpayer inputs sales, instructs field people with the IT team to make routine inspection visits every week. Efforts to overcome non-technical matters are: by first installing tapping boxes to potential restaurants, socializing a personal approach to taxpayers, and giving warning letters or blanks to holding a task force and providing the most severe sanctions.

Keywords: *Monitoring, Restaurant Tax, Tapping Box*

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pelaksanaan monitoring pajak restoran melalui penggunaan alat tapping box di Badan Pendapatan Daerah Kabupaten Mamuju. Penelitian ini merupakan penelitian kualitatif deskriptif. Informan dalam penelitian ini berjumlah tiga orang yang merupakan pegawai Badan Pendapatan Daerah kabupaten Mamuju. Metode pengumpulan data yaitu wawancara, observasi, dan teknik dokumentasi. Hasil penelitian menunjukkan bahwa, 1) pelaksanaan monitoring yang dilakukan BAPENDA terhadap pajak restoran dengan memasang alat tapping box di restoran selanjutnya melalui pengecekan di aplikasi <https://sulselbar.simpada.co.id/sulselbar-taxmonitoring/>, 2) Untuk menekan potensi kecurangan yang dilakukan oleh wajib pajak, maka digunakan alat monitoring online menggunakan tapping box sebagai sarana untuk pemeriksaan pembayaran pajak tiap bulan, 3) kendala yang terjadi dalam pelaksanaan monitoring pajak berupa kendala teknis dan non teknis, 4) Upaya menangani kendala teknis yaitu: BAPENDA memerintahkan untuk merekap manual penjualan setelah jaringan stabil dimana wajib pajak menginput penjualan, memerintahkan orang lapangan bersama tim IT untuk melakukan kunjungan pengecekan alat yang rutin dilaksanakan tiap minggu. Upaya menanggulangi non teknis yaitu: dengan memasang tapping box terlebih dahulu kepada



restoran yang berpotensi, melakukan sosialisasi pendekatan personal kepada wajib pajak, dan memberikan surat teguran ataupun blangko hingga mengadakan satgas dan memberikan sanksi yang paling berat.

Kata Kunci: Monitoring, Pajak Restoran, Tapping Box



FAKTOR-FAKTOR YANG MEMENGARUHI KETEPATAN WAKTU PELAPORAN KEUANGAN

Poster paper

Metha Fibriana

Universitas Negeri Malang
methafibriana17@gmail.com

Sawitri Dwi Prastiti

Universitas Negeri Malang
sawitri.dwi.fe@um.ac.id

Abstract: *The timely submission of audited financial statements (LK) is an effort to support the quality of information relevance for LK users. For this purpose, this study aims to explain the role of audit delay as a mediating variable of financial distress, firm size, ownership structure and audit committee gender on the timeliness of financial reporting. The population of this study is the consumer cyclical sector companies listed on the Indonesia Stock Exchange (IDX). Using a purposive sampling technique with the criteria of being listed as a company in 2019, having a financial year ending on December 31, not being delisted and relisting and having complete research supporting data obtained by 110 companies as research data. Path analysis was used to test the research hypothesis. The results of the study show that financial distress and audit committee gender have an effect on audit delay. Second, the factors that can directly affect the timeliness of financial statements tested in this study are only company size and audit delay. Then the third result of this study shows that financial distress and audit committee gender affect the timeliness of financial statements through audit delay. This important finding provides practical implications for companies to submit audited financial statements on time in order to maintain the company's reputation, in the eyes of investors and regulators.*

Keywords: *financial distress, firm size, audit delay, timeliness of financial report*



THE FACTORS INFLUENCING XBRL ACCEPTANCE AND IMPLEMENTATION ON PUBLIC ENTITIES IN INDONESIA

Full paper

Laina Zahra

Gunadarma University
laina@student.gunadarma.ac.id

Chandra Mohan Gupta

Shoolini University, India
cmgupta_su@gmail.com

Dharma Tintri Ediraras

Gunadarma University
dharmate@staff.gunadarma.ac.id

Abstrak: Sejalan dengan perkembangan pasar modal, kebutuhan akan informasi oleh pihak-pihak yang berkepentingan untuk mendukung keberhasilan kegiatan investasi mereka di pasar modal menjadi semakin besar. Oleh karena itu, untuk melayani kebutuhan tersebut sekaligus untuk mendukung terwujudnya suatu alat dalam implementasi intelijen bisnis yang memberikan kemudahan bagi investor dan badan pengatur pasar modal untuk memperoleh dan mengolah data yang diperlukan untuk pengambilan keputusan, dibutuhkan suatu sarana yang terpadu dalam standarisasi bahasa pelaporan informasi dalam hal ini adalah Extensible Business Reporting Language (XBRL). Penelitian ini bertujuan untuk mengukur penetrasi XBRL di Indonesia dan faktor-faktor yang mempengaruhi penerimaan dan implementasinya. Kuesioner dikirimkan melalui email kepada manajer akuntansi, akuntan keuangan, direktur keuangan, manajer TI, akuntan manajemen, atau bendahara di 23 perusahaan yang terdaftar di Bursa Efek Indonesia. Hasil penelitian menyatakan bahwa faktor internal dan eksternal berpengaruh signifikan terhadap keputusan perusahaan untuk membuat laporan keuangan perusahaannya berbasis internet. Implementasi XBRL tampaknya wajib dilakukan oleh regulator BEI. Integrasi faktor aplikasi yang ada berdampak positif pada kemajuan teknis lebih lanjut di XBRL, dan tidak ada perbedaan tentang kegunaan perseptif XBRL baik manual tertulis atau pelatihan.

Kata kunci: XBRL, Implementasi, Persepsi Penerimaan, Entitas Publik



RISK-BASED INTERNAL AUDIT PLANNING FOR INFORMATION TECHNOLOGY GOVERNANCE AT GOVERNMENT INSTITUTION XYZ

Full paper

Bhakti Nagara Arifianto

Faculty of Economics and Business
Universitas Indonesia
bhakti.nagara@ui.ac.id

Catur Sasongko

Faculty of Economics and Business
Universitas Indonesia
catur.sasongko@ui.ac.id

(First) Abstract: *With the rapid development of digital transformation at XYZ Government Institutions in carrying out their duties and functions, the XYZ inspectorate is expected to play a role in providing assurance on internal control over Information Technology (IT) governance at XYZ.*

This study aims to propose a risk-based internal audit plan for Information Technology (IT) Governance at XYZ by considering the COBIT design factor as a risk factor and using Governance and Management Objectives (GMO) as an auditable unit.

This study uses a mixed method that combines qualitative and quantitative data collection techniques through related process observations, interviews, discussions and questionnaires to stakeholders, IT managers, and users. Using the COBIT 2019 IT governance framework, the data is processed as the basis for formulating an audit plan using the Indonesian Government's Internal Audit Standards.

This study produces a 3-year audit plan and recommendations on audit planning based on the influence of Design Factors on each GMO as an auditable unit. With further adjustments to the priority scores and GMO capability targets deemed important by XYZ's management, the auditor's resources in planning this audit were allocated efficiently. In addition, this study also provides suggestions for further research which can use different IT governance frameworks, risk management, and standards.

Keywords: *Information Technology Governance, IT Audit, Risk Based Internal Audit, Audit Intern Pemerintah, COBIT 2019 Framework, Accounting Information Systems, RBIA Planning, Government Institution*

(Second) Abstrak: Dengan berkembang pesatnya transformasi digital pada Institusi Pemerintah XYZ dalam melaksanakan tugas dan fungsinya, maka inspektorat XYZ diharapkan dapat berperan dalam memberikan assurance atas pengendalian internal terhadap tata kelola Teknologi Informasi (TI) pada XYZ.

Penelitian ini bertujuan memberikan usulan perencanaan audit internal berbasis risiko terhadap Tata Kelola Teknologi Informasi (TI) di XYZ dengan mempertimbangkan faktor desain COBIT sebagai faktor risiko dan menggunakan Governance and Management Objectives (GMO) sebagai auditable unit.



Penelitian ini menggunakan metode campuran yang menggabungkan teknik pengumpulan data kualitatif dan kuantitatif melalui observasi proses terkait, wawancara, diskusi dan kuesioner kepada pemangku kepentingan serta pengelola dan pengguna TI. Dengan menggunakan kerangka tata kelola TI COBIT 2019, data tersebut diolah sebagai dasar perumusan perencanaan audit menggunakan Standar Audit Intern Pemerintah Indonesia.

Studi ini menghasilkan rencana audit 3 tahunan dan rekomendasi terhadap perencanaan audit berdasarkan pengaruh Faktor Desain pada setiap GMO sebagai auditable unit. Dengan penyesuaian lebih lanjut pada skor prioritas dan target kapabilitas GMO yang dianggap penting oleh manajemen XYZ, sumber daya auditor dalam perencanaan audit ini dialokasikan secara efisien. Selain itu, studi ini juga memberikan saran kepada penelitian selanjutnya dimana dapat menggunakan kerangka tata kelola TI, manajemen risiko, dan standar yang berbeda.

Kata Kunci: Tata Kelola Teknologi Informasi, Audit TI, Internal Audit Berbasis Risiko, Audit Intern Pemerintah, Kerangka COBIT 2019, Sistem Informasi Akuntansi, Perencanaan Audit, Institusi Pemerintah



KEKUATAN *ERM* DALAM MENOPANG PERAN PSAK 71 SEBAGAI UPAYA PENYELAMATAN KEUANGAN PERBANKAN DI MASA PANDEMI COVID 19

Full Paper

Sunitha Devi

Mahasiswa Program Studi Doktor
Ilmu Akuntansi Universitas Udayana,
Universitas Pendidikan Ganesha
sunithadevi804@gmail.com

Lucy Sri Musmini

Universitas Pendidikan Ganesha
lucy.musmini@gmail.com

Sinta Kumala Sumertaputri

Universitas Pendidikan Ganesha
sintakumala1430@gmail.com

Ni Luh Gede Yastini

Universitas Pendidikan Ganesha
niluhgedeyastinii@gmail.com

Abstract : *The economic activity in the banking industry caused by the use of PSAK 55 was allegedly the cause of the instability of the banking system when Indonesia faced the global financial crisis in 2008. This event certainly had an impact on declining profits, declining performance, and decreasing credit disbursement by banks. This study was conducted by looking at changes in the value of CKPN, Credit Distribution, Net Profit, and ERM to see the benefits of PSAK 71 during the COVID-19 pandemic. The criteria for determining the sample in this study is a saturated sample, which means that the entire population that provides the data used in data analysis can be used as a member of the sample. Data were analyzed by non-parametric statistical test using Wilcoxon signed rank. The results of the study show that: (a) there is a difference between the value of CKPN in the first year of the Covid 19 pandemic and the value of CKPN in the second year of the Covid 19 pandemic, namely at a small average rate of change, b) there is no difference between the value of lending in the first year of the Covid 19 pandemic with the value of lending in the second year of the Covid 19 pandemic at a small average value change rate, c) there is a difference between the profit value in the first year of the Covid 19 pandemic and the profit value in the second year of the pandemic Covid 19 at a small average value change rate, and d) there is a difference in the ERM index value between before and during the Covid 19 pandemic.*

Keywords: PSAK 71, ERM, CKPN, Credit Distribution

H O S T B Y :

SIMPOSIUM NASIONAL AKUNTANSI XXV

UNIVERSITAS HALU OLEO

IKATAN AKUNTAN INDONESIA

IAI - KAPd (KOMPARTEMEN AKUNTAN PENDIDIK)

KEMENTERIAN PENDIDIKAN DAN KEBUDAYAAN

SNA XXV KENDARI

7-9 SEPTEMBER 2022

UNIVERSITAS HALU OLEO KENDARI



SIMPOSIUM NASIONAL AKUNTANSI



IKATAN AKUNTAN INDONESIA

KAPd