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Kepada Yth,  
Bpk/Ibu. Sulistiyawati, Aloysius Harry Mukti  
Bhayangkara Jakarta Raya University

Dengan ini kami menginformasikan bahwa artikel Bapak/Ibu yang berjudul: **“PENGARUH PENGHASILAN DAN KESADARAN WAJIB PAJAK TERHADAP KEPATUHAN MEMBAYAR PAJAK BUMI BANGUNAN DENGAN PEMODERASI RELIGIUSITAS”** telah diterima di KIA VIII. Atas nama panitia penyelenggara KIA VIII, kami ingin mengundang Bapak/Ibu untuk mempresentasikan artikel di konferensi pada tanggal **30 Juli 2021**. **Beberapa informasi tambahan berikut ini:**

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Terima kasih banyak atas perhatian Bapak/Ibu dan sampai jumpa di KIA VIII. Semoga Bapak/Ibu selalu dalam keadaan sehat.

Salam Hormat,



  
Dr. Diana Frederica, SE., M.Ak.  
Ketua Pelaksana KIA VIII



IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN AKUNTAN PENDIDIK



UKRIDA  
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Fakultas  
Ekonomi &  
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# Konferensi Ilmiah Akuntansi VIII 2021

FAKULTAS EKONOMI & BISNIS UKRIDA | 29 - 30 JULI 2021



## IMPLEMENTASI Kampus Merdeka DALAM KURIKULUM AKUNTANSI

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ABSTRAK PROSIDING  
**KONFERENSI ILMIAH AKUNTANSI VIII 2021**  
Fakultas Ekonomi dan Bisnis  
Universitas Kristen Krida Wacana  
Jakarta, 29 – 30 Juli 2021

***Penyusun :***

Panitia Konferensi Ilmiah Akuntansi VIII Tahun 2021

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Ferdinandus Rahmat Madi, S.E.



**2021**

Abstrak Prosiding

**KONFERENSI ILMIAH AKUNTANSI VIII 2021**

Fakultas Ekonomi dan Bisnis

Universitas Kristen Krida Wacana

Jakarta, 29 – 30 Juli 2021

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## LAPORAN KETUA PANITIA PELAKSANA KONFERENSI ILMIAH AKUNTANSI VIII

*Assalamu'alaikum Warahmatullahi Wabarakaatuh, Salam Sejahtera, Om Swastyastu, Namo Buddhaya, Salam Kebajikan.*

Puji syukur kepada Tuhan yang Maha Esa atas segala rahmat dan perkenan-Nya, sehingga pada tanggal 29-30 Juli 2021, dapat terselenggara Konferensi Ilmiah Akuntansi yang ke delapan atau kita singkat dengan sebutan KIA VIII. KIA VIII merupakan program rutin dari Ikatan Akuntan Indonesia Kompartemen Akuntan Pendidik, yang kali ini bekerja sama dengan Universitas Kristen Krida Wacana sebagai tuan rumah. Penyelenggaraan KIA VIII bertujuan menjadi wadah bagi para peneliti, dosen, mahasiswa untuk *sharing* ide dan ilmu pengetahuan melalui webinar dan terutama dari berbagai hasil penelitian. Kegiatan KIA VIII juga menjadi fasilitas dalam memperluas jaringan kerjasama antar berbagai perguruan tinggi.

Kegiatan Konferensi Ilmiah Akuntansi pertama kali diselenggarakan pada tahun 2014 di Universitas Mercu Buana. KIA II, pada tahun 2015 diselenggarakan di UPN Veteran Jakarta. KIA III, pada tahun 2016 diselenggarakan di Universitas Tarumanagara. KIA IV, pada tahun 2017 diselenggarakan di Universitas Pancasila. KIA V, pada tahun 2018 diselenggarakan di Sekolah Tinggi Ilmu Ekonomi Indonesia. KIA VI, pada tahun 2019 diselenggarakan di Trisakti School of Management. KIA VII pada tahun lalu, 2020 diselenggarakan di Universitas Bhayangkara Jakarta Raya. Dan pada tahun ini, 2021, Universitas Kristen Krida Wacana diberikan amanah sebagai tuan rumah KIA VIII dimana kali pertama diselenggarakan secara online.

Acara ini tentunya terselenggara berkat dukungan dari berbagai pihak. Adapun kampus co-host yang bergabung dalam KIA VIII sejumlah 28 Perguruan Tinggi, yaitu: Universitas Prasetya Mulya, Universitas Kristen Maranatha, Sekolah Tinggi Ilmu Ekonomi Indonesia, Universitas Pancasila, Institut Bisnis dan Informatika Kosgoro 1957, Universitas Mercu Buana, Institut Keuangan Perbankan dan Informatika Asia Perbanas, Universitas Muhammadiyah Jakarta, Sekolah Tinggi Ilmu Ekonomi Indonesia Banking School, Universitas Buana Perjuangan Karawang, Universitas Bunda Mulia, Trisakti School of Management, Universitas Pembangunan Nasional Veteran Jakarta, Universitas Budi Luhur, Universitas Pembangunan Jaya, Universitas Bhayangkara Jakarta Raya, Universitas Trilogi, Universitas Pelita Harapan, Universitas Multimedia Nusantara, Universitas Satya Negara Indonesia, Universitas Negeri Jakarta, Kalbis Institute, Institut Bisnis Nusantara, Universitas Nahdlatul Ulama Indonesia, Universitas Muhammadiyah Tangerang, Universitas Islam Negeri Syarif Hidayatullah Jakarta, Universitas Esa Unggul, dan PPM School of Management. Acara ini juga didukung oleh beberapa sponsor dan media partner yaitu: Ikatan Akuntan Indonesia, Ernst & Young, Cipta Krida Bahari, KDB Tifa Finance, Kontan.co.id, Informasi Event, dan Info Lomba.

Penyelenggaraan secara online ternyata tidak menyurutkan semangat para peneliti. Hal ini terlihat pada jumlah artikel penelitian yang kami terima sejumlah 272 artikel dan 216 artikel telah dipresentasikan pada acara KIA VIII. Acara KIA VIII didukung oleh 32 jurnal mitra, dimana 25 jurnal telah terakreditasi Sinta. Tema yang diangkat pada KIA VIII kali ini adalah Implementasi Kampus Merdeka dalam Kurikulum Akuntansi. Program Kampus Merdeka diharapkan dapat menjawab tantangan Perguruan Tinggi untuk menghasilkan lulusan sesuai perkembangan IPTEK dan tuntutan dunia usaha serta dunia industri. Banyak hal yang perlu dikupas dan dibahas secara detail dalam implementasi Kampus Merdeka, khususnya terhadap kurikulum Akuntansi. Hal inilah yang menjadi latar belakang dipilihnya tema ini pada acara KIA VIII.

Kami mengucapkan terima kasih kepada semua pihak yang telah bekerjasama dan mendukung acara KIA VIII, baik dari pihak internal Universitas Kristen Krida Wacana maupun pihak eksternal. Terima kasih kepada IAI KAPd wilayah Jakarta, IAI KAPd Pusat, Forum Dosen Akuntansi Perguruan Tinggi DKI Jakarta, para narasumber, para reviewer, moderator, para pimpinan kampus co-host KIA VIII, sponsor, dan media partner. Saya mewakili panitia memohon maaf apabila terdapat hal yang kurang berkenan. Akhir kata, semoga penyelenggaraan KIA VIII dapat bermanfaat bagi seluruh pemangku kepentingan, khususnya dalam mewujudkan implementasi Merdeka Belajar Kampus Merdeka dan perkembangan penelitian di bidang Akuntansi.

Wassalamu'alaikum Warahmatullahi Wabarakatuh, Om Shanti Shanti Shanti Om, Namu Buddhaya.

Jakarta, 29 Juli 2021

Ketua Panitia,

**Dr. Diana Frederica, SE., MAk., CFP®**

## SAMBUTAN

### KOORDINATOR FORUM DOSEN AKUNTANSI PERGURUAN TINGGI DKI JAKARTA

Puji dan syukur senantiasa kita panjatkan ke hadirat Allah SWT, yang telah melimpahkan rahmat dan berkah-Nya kepada kita semua sehingga hari ini kita dapat dipertemukan untuk mengikuti acara Konferensi Ilmiah Akuntansi ke VIII dan saat ini Universitas Kristen Krida Wacana atau yang lebih dikenal dengan sebutan UKRIDA berkesempatan dan dipercaya untuk menjadi tuan rumah dalam melaksanakan kegiatan konferensi ini.

Pertama-tama Kami Pengurus Forum Dosen Akuntansi Wilayah DKI JAKARTA Periode 2020 – 2022 mengucapkan terima kasih dan penghargaan yang sebesar-besarnya kepada:

1. Rektor dan seluruh Civitas Akademika Universitas Kristen Krida Wacana
2. Rektor dan seluruh Civitas Akademika Perguruan Tinggi Wilayah DKI Jakarta maupun di luar Wilayah DKI Jakarta
3. Ibu Prof. Dr. Dian Agustia, SE., MSi., Ak., CMA., CA, Ketua Kompartemen Akuntan Pendidik Ikatan Akuntan Indonesia dan Jajarannya
4. Bapak Syamsudin, Ketua IAI Wilayah DKI Jakarta dan Jajarannya
5. Narasumber yang sudah bersedia meluangkan waktu untuk berbagi pengetahuan dan pengalaman yang berguna bagi peserta konferensi.
6. Seluruh Co- Host dan Sponsorship yang telah mendukung terselenggaranya Konferensi Ilmiah Akuntansi VIII.
7. Serta seluruh peserta Konferensi Ilmiah Akuntansi yang berbahagia.

Konferensi Ilmiah Akuntansi merupakan kegiatan rutin yang dilaksanakan oleh Forum Dosen Akuntansi Perguruan Tinggi DKI Jakarta dibawah arahan Kompartemen Akuntan Pendidik Ikatan Akuntan Indonesia (IAI KAPd). Pada Konferensi Ilmiah Akuntansi kali ini mengangkat tema “Implementasi Kampus Merdeka Dalam Kurikulum Akuntansi” dengan dasar hukum Permendikbud No. 3 Tahun 2020 tentang Standar Nasional Pendidikan Tinggi. Proses pembelajaran dalam Kampus Merdeka merupakan salah satu perwujudan pembelajaran yang berpusat pada mahasiswa (*student centered learning*) yang sangat esensial. Pembelajaran dalam Kampus Merdeka memberikan tantangan dan kesempatan untuk pengembangan kreativitas, kapasitas, kepribadian, dan kebutuhan mahasiswa, serta mengembangkan kemandirian dalam mencari dan menemukan pengetahuan melalui kenyataan dan dinamika lapangan. Kampus Merdeka diharapkan dapat menjawab tantangan Perguruan Tinggi untuk menghasilkan lulusan sesuai perkembangan IPTEK dan tuntutan dunia usaha dan dunia industri.

Dalam rangka mewujudkan keinginan dan ketercapaian dari Perguruan Tinggi akan terlaksananya Implementasi Merdeka Belajar Kampus Merdeka (MBKM) sehingga Forum Dosen Akuntansi Perguruan Tinggi DKI Jakarta sudah mempersiapkan langkah strategis yaitu dengan melaksanakan workshop pada tanggal 19 Juli 2021 dengan tujuan melakukan edukasi mengenai pentingnya sinergi diantara Perguruan Tinggi dan memfasilitasi kerjasama diantara

perguruan tinggi dengan membuat nota kesepahaman atau perjanjian kerjasama untuk menerapkan medeka belajar kampus merdeka (MBKM).

Dengan demikian Konferensi Ilmiah Akuntansi ke VIII diharapkan dapat menjadi wadah bagi berbagai pihak untuk memberikan sumbangan pemikiran untuk mewujudkan tujuan nasional pendidikan sebagai amanah Undang-Undang Dasar Negara Republik Indonesia Tahun 1945 mengamanatkan kepada Pemerintah untuk mengusahakan dan menyelenggarakan satu sistem pendidikan nasional yang meningkatkan keimanan, ketakwaan kepada Tuhan Yang Maha Esa, dan akhlak mulia dalam rangka mencerdaskan kehidupan bangsa serta memajukan ilmu pengetahuan dan teknologi dengan menjunjung tinggi nilai-nilai agama dan persatuan bangsa untuk kemajuan peradaban serta kesejahteraan umat manusia.

Akhir kata semoga peserta Konferensi Ilmiah Akuntansi mendapatkan manfaat yang besar dari kegiatan ini dan tak lupa kami menyampaikan permohonan maaf jika ada suatu hal yang tidak berkenan dalam penyelenggaraan Konferensi Ilmiah Akuntansi ke VIII.

Jakarta, 29 Juli 2021

Koordinator Forum Dosen Akuntansi Perguruan Tinggi DKI Jakarta – IAI KAPd



IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN AKUNTAN PENDIDIK

**Dr. Hj. Wiwi Idawati, SE., M.SI., CA., ACPA**



## SAMBUTAN REKTOR UNIVERSITAS KRISTEN KRIDA WACANA

### PADA KONFERENSI ILMIAH AKUNTANSI VIII

Mari kita panjatkan puji syukur kepada Tuhan yang Maha Esa atas berkatnya, kita dapat melaksanakan Konferensi Ilmiah Akuntansi (KIA) VIII tahun 2021 di Universitas Kristen Krida Wacana (Ukrida) secara online karena kondisi pandemi Covid-19 saat ini yang tidak memungkinkan untuk kita laksanakan secara offline. Pada kesempatan ini, saya mengucapkan terima kasih kepada pimpinan IAI KAPd yang telah memberikan kepercayaan kepada Ukrida sebagai tuan rumah pada KIA VIII. Konferensi Ilmiah Akuntansi ini merupakan agenda rutin dari IAI KAPd DKI Jakarta. Konferensi ini menjadi wadah bagi akademisi, praktisi dan mahasiswa untuk menyampaikan hasil penelitian dibidang akuntansi, serta menjalin Kerjasama antar kampus Co-Host dalam pelaksanaan tri dharma perguruan tinggi. Saya juga mengucapkan terima kasih kepada IAI wilayah DKI Jakarta, Pengurus Forum Dosen Akuntansi Perguruan Tinggi DKI Jakarta pimpinan dan seluruh civitas akademika universitas Co-Host, Bapak/Ibu narasumber, moderator, dan reviewer, sponsor, panitia internal dan eksternal, serta mahasiswa yang telah mendukung sehingga konferensi ini dapat berjalan dengan baik.

Bapak/Ibu dan saudara sekalian, Konferensi Akuntansi Ilmiah Akuntansi ke VIII ini mengangkat tema Implementasi Kampus Merdeka dalam Kurikulum Akuntansi. Sebagaimana kita ketahui bersama, Merdeka Belajar – Kampus Merdeka merupakan program dari Kementerian Pendidikan, Kebudayaan, Riset, dan Teknologi Republik Indonesia guna mewujudkan proses pembelajaran yang lebih inovatif dan berpusat pada mahasiswa serta meningkatkan link and match dengan dunia usaha dan industri. Kampus Merdeka memberikan tantangan dan kesempatan untuk pengembangan kreativitas, kapasitas, kepribadian, dan kebutuhan mahasiswa, serta mengembangkan kemandirian dalam mencari dan menemukan pengetahuan melalui kenyataan dan dinamika lapangan.

Program kampus merdeka memberi kesempatan kepada mahasiswa untuk memperoleh pembelajaran di luar kampus, dimana kegiatan tersebut meliputi kegiatan magang/praktik kerja, proyek di desa, mengajar di sekolah, pertukaran pelajar, penelitian, kegiatan kewirausahaan, studi/proyek independen, dan proyek kemanusiaan. Kampus Merdeka diharapkan dapat menjawab tantangan Perguruan Tinggi untuk menghasilkan lulusan sesuai perkembangan IPTEK dan tuntutan dunia usaha dan dunia industri.

Diharapkan penyelenggaraan KIA VIII ini dapat menjadi momen baik untuk meningkatkan pemahaman, ide, kesiapan dan kerjasama antar Program Studi Akuntansi dalam pengembangan ilmu dan kurikulum akuntansi yang merujuk pada Kampus Merdeka, serta menyesuaikan dengan pandangan dan harapan akuntan profesional dan pebisnis atas kurikulum Kampus Merdeka.

Akhir kata, saya mengajak kita semua untuk mendukung mahasiswa dalam mengikuti program Merdeka Belajar - Kampus Merdeka. Sebuah kehormatan bagi kami dapat memperoleh kesempatan untuk menyelenggarakan konferensi ini dan mendukung program pemerintah. Kami mohon maaf apabila ada yang kurang berkenan selama pelaksanaan KIA VIII ini.

Jakarta, 29 Juli 2021

Rektor Universitas Kristen Krida Wacana

**Dr. dr. Wani Devita Gunardi, Sp.MK(K).**

**IKATAN AKUNTAN INDONESIA WILAYAH DKI JAKARTA**  
**Institute of Indonesian Chartered Accountants Jakarta Branch Office**

Assalamualaikum Wr.Wb.

Selamat pagi dan salam sejahtera bagi kita semua

Pertama-tama mengawali kegiatan kita pada hari ini, marilah kita bersyukur kepada Allah SWT. Karena, atas limpahan Rahmat, Taufiq, serta Hidayah -Nya semata meskipun di tengah-tengah masa pandemi seperti sekarang ini kita semua masih diberikan nikmat dan kesempatan untuk dapat mengikuti kegiatan ini dalam keadaan sehat wal'afiat.

Para hadirin yang saya hormati,

IAI Wilayah adalah kelengkapan organisasi yang merupakan perpanjangan tangan DPN dalam menjalankan kegiatan dan fungsi organisasi IAI di daerah-daerah. berkewajiban dan mempunyai tanggungjawab dalam merealisasikan berbagai program dari DPN IAI. melalui IAI KAPd Wilayah DKI Jakarta, Konferensi Ilmiah Akuntansi (KIA) merupakan salah satu tanggung jawab yang coba kami laksanakan dalam rangka mewujudkan visi dan misi IAI.

Saya selaku ketua IAI Wilayah DKI Jakarta mengucapkan terima kasih atas ketersediannya seluruh pihak-pihak yang terlibat untuk bergabung dalam kegiatan Konferensi Ilmiah Akuntansi VIII (KIA VIII) ini. Dimana ini adalah kegiatan yang rutin dilaksanakan setiap tahunnya oleh IAI Kompartemen Akuntan Pendidik Wilayah DKI Jakarta (IAI KAPd-Wilayah DKI Jakarta).

Para hadirin yang saya hormati,

Konferensi ini dapat terwujud berkat kerja sama berbagai pihak dan dimaksudkan sebagai forum yang memberikan kesempatan kepada peneliti, praktisi, mahasiswa dan komunitas akademisi untuk memberikan pemahaman lebih mendalam bagi profesi akuntan terkait perannya dalam membantu pemerintah meningkatkan kualitas Pendidikan di Indonesia.

Kampus Merdeka merupakan salah satu kebijakan dari Menteri Pendidikan, Kebudayaan, Riset dan Teknologi Bapak Nadiem Makarim dalam rangka menyiapkan mahasiswa menghadapi perubahan sosial, budaya, dunia kerja, kemajuan teknologi yang pesat. Prodi Akuntansi dapat terus berkontribusi dalam menghasilkan para lulusan yang kompeten di bidangnya yang mampu memecahkan masalah di masyarakat dan menjadi sumber daya manusia yang unggul serta berkarakter baik yang berkontribusi luas mulai dari lingkup lokal, nasional, sampai dengan internasional.

Akhir kata, selamat mengikuti Konferensi Ilmiah Akuntansi VIII dan rangkaian kegiatan pendukungnya. Semoga apa yang kita lakukan pada kegiatan ini bermanfaat bagi kemajuan Profesi Akuntan dalam dunia Pendidikan.

Wassalamualaikum Wr.Wb.

Jakarta, 29 Juli 2021  
Ketua IAI Wilayah DKI Jakarta



Syamsudin, S.E, M.Si, Ak. M. T. R. S. P. A. P. A.

## SAMBUTAN KETUA IAI-KAPd

Bismillahirrahmanirrahim,  
*Assalamu 'alaikum Warahmatullah Wabarakatuh.*

Alhamdulillah, puji syukur kami panjatkan Kehadirat Allah SWT yang telah memberikan Rahmat Hidayah-Nya, sehingga Konferensi Ilmiah Akuntansi (KIA) VIII Tahun 2021 di Universitas Kristen Krida Wacana ( UKRIDA) dapat terlaksana dengan sukses.

KIA VIII tahun 2021 Virtual merupakan salah satu kegiatan Ikatan Akuntan Indonesia Kompartemen Akuntan Pendidik (IAI-KAPd) Forum Dosen Akuntansi Perguruan Tinggi DKI Jakarta (FDAPT DKI Jakarta) yang berkoordinasi dan bekerjasama dengan Ikatan Akuntan Indonesia (IAI) Wilayah DKI Jakarta dengan tuan rumah UKRIDA.

Tujuan Konferensi ini untuk meningkatkan kontribusi para akademisi dan profesional dalam pengembangan riset akuntansi, dan juga sebagai media diskusi dan komunikasi ilmiah, dalam membangun budaya meneliti dan publikasi di Indonesia. Hasil penelitian diharapkan bermanfaat bagi pengembangan ilmu dan kesejahteraan manusia. Tidak berhenti sampai laporan penelitian saja namun harus dipublikasikan. Dalam mempublikasikan akan bekerjasama dengan jurnal-jurnal nasional yang tergabung dalam Aliansi Jurnal IAI-KAPd.

Selamat dan sukses kepada FDAPT DKI Jakarta dan UKRIDA atas pelaksanaan Konferensi Ilmiah Akuntansi VIII Virtual, dengan tema “**Implementasi Kampus Merdeka Dalam Kurikulum Akuntansi**”. Jumlah Co-Host yang mendukung pelaksanaan KIA VIII tahun 2021 sebanyak 28 Perguruan Tinggi.

Terima kasih kami sampaikan kepada semua pihak yang telah membantu terlaksananya konferensi ini. Kami mengapresiasi reviewer, pemakalah, peserta dan panitia yang luar biasa yang telah bekerja keras dalam penyelenggaraan KIA VIII ini sehingga acara konferensi ini terlaksana dengan baik. Semoga pelaksanaan KIA VIII 2021, bermanfaat dan mampu berkontribusi dalam membangun budaya meneliti dan publikasi pada Perguruan Tinggi di Indonesia.

Salam dan sukses selalu

*Wabillahitaufik Walhidayah,*  
*Wassalamu 'alaikum Warahmatullah Wabarakatuh.*

**Ketua IAI-KAPd,**  
**Prof. Dr. Dian Agustia, SE., M.Si., Ak., CMA., CA.**

## DAFTAR ISI

Laporan Ketua Panitia Pelaksana KIA VIII .....	i
Kata Sambutan Koordinator Forum Dosen Akuntansi Perguruan Tinggi DKI Jakarta.....	iii
Kata Sambutan Rektor UKRIDA .....	v
Kata Sambutan Ketua IAI Wilayah Jakarta Barat .....	vii
Kata Sambutan Ketua IAI-KAPd .....	viii
Daftar Isi .....	ix
Susunan Panitia KIA VIII .....	xx
Susunan Reviewer .....	xxii
Susunan Acara .....	xxiv
Jadwal Presentasi .....	xxviii

### ABSTRAK PAPER AKUNTANSI KEUANGAN DAN PASAR MODAL (AKPM)

KIA8_AKPM_016 .....	1
KIA8_AKPM_020 .....	2
KIA8_AKPM_021 .....	3
KIA8_AKPM_029 .....	4
KIA8_AKPM_033 .....	5
KIA8_AKPM_034 .....	6
KIA8_AKPM_035 .....	7
KIA8_AKPM_037 .....	8
KIA8_AKPM_038 .....	9
KIA8_AKPM_039 .....	10
KIA8_AKPM_043 .....	11

KIA8_AKPM_044 .....	12
KIA8_AKPM_046 .....	13
KIA8_AKPM_050 .....	14
KIA8_AKPM_052 .....	15
KIA8_AKPM_053 .....	16
KIA8_AKPM_055 .....	17
KIA8_AKPM_060 .....	18
KIA8_AKPM_061 .....	19
KIA8_AKPM_062 .....	20
KIA8_AKPM_064 .....	21
KIA8_AKPM_065 .....	22
KIA8_AKPM_068 .....	23
KIA8_AKPM_074 .....	24
KIA8_AKPM_075 .....	25
KIA8_AKPM_076 .....	26
KIA8_AKPM_081 .....	27
KIA8_AKPM_090 .....	28
KIA8_AKPM_091 .....	29
KIA8_AKPM_099 .....	30
KIA8_AKPM_102 .....	31
KIA8_AKPM_108 .....	32
KIA8_AKPM_124 .....	33
KIA8_AKPM_127 .....	34
KIA8_AKPM_128 .....	35
KIA8_AKPM_129 .....	36

KIA8_AKPM_135 .....	37
KIA8_AKPM_137 .....	38
KIA8_AKPM_145 .....	39
KIA8_AKPM_146 .....	40
KIA8_AKPM_148 .....	41
KIA8_AKPM_152 .....	42
KIA8_AKPM_156 .....	43
KIA8_AKPM_157 .....	44
KIA8_AKPM_159 .....	45
KIA8_AKPM_167 .....	46
KIA8_AKPM_170 .....	47
KIA8_AKPM_172 .....	48
KIA8_AKPM_182 .....	49
KIA8_AKPM_183 .....	50
KIA8_AKPM_187 .....	51
KIA8_AKPM_189 .....	52
KIA8_AKPM_190 .....	53
KIA8_AKPM_191 .....	54
KIA8_AKPM_205 .....	55
KIA8_AKPM_206 .....	56
KIA8_AKPM_217 .....	57
KIA8_AKPM_241 .....	58
KIA8_AKPM_262 .....	59
KIA8_AKPM_263 .....	60
KIA8_AKPM_266 .....	61

KIA8_AKPM_267 .....	62
KIA8_AKPM_271 .....	63
KIA8_AKPM_276 .....	64
KIA8_AKPM_278 .....	65
KIA8_AKPM_280 .....	66
KIA8_AKPM_283 .....	67
KIA8_AKPM_291 .....	68
KIA8_AKPM_309 .....	69
KIA8_AKPM_321 .....	70
KIA8_AKPM_323 .....	71
KIA8_AKPM_325 .....	72
KIA8_AKPM_328 .....	73
KIA8_AKPM_339 .....	74
KIA8_AKPM_345 .....	75
 <b>ABSTRAK PAPER AKUNTANSI YANG BERHUBUNGAN DENGAN PERPAJAKAN (APJK)</b>	
KIA8_APJK_001 .....	76
KIA8_APJK_007 .....	77
KIA8_APJK_030 .....	78
KIA8_APJK_048 .....	79
KIA8_APJK_073 .....	80
KIA8_APJK_063 .....	81
KIA8_APJK_088 .....	82
KIA8_APJK_100 .....	83
KIA8_APJK_130 .....	84



KIA8_APJK_131 .....	85
KIA8_APJK_134 .....	86
KIA8_APJK_142 .....	87
KIA8_APJK_143 .....	88
KIA8_APJK_162 .....	89
KIA8_APJK_166 .....	90
KIA8_APJK_175 .....	91
KIA8_APJK_186 .....	92
KIA8_APJK_203 .....	93
KIA8_APJK_210 .....	94
KIA8_APJK_247 .....	95
KIA8_APJK_249 .....	96
KIA8_APJK_258 .....	97
KIA8_APJK_260 .....	98
KIA8_APJK_272 .....	99
KIA8_APJK_273 .....	100
KIA8_APJK_281 .....	101
KIA8_APJK_301 .....	102

**ABSTRAK PAPER AKUNTANSI MANAJEMEN DAN KEPRILAKUAN (AKMK)**

KIA8_AKMK_015.....	103
KIA8_AKMK_023.....	104
KIA8_AKMK_089.....	105
KIA8_AKMK_092.....	106
KIA8_AKMK_098.....	107

KIA8_AKMK_113.....	108
KIA8_AKMK_150.....	109
KIA8_AKMK_153.....	110
KIA8_AKMK_155.....	111
KIA8_AKMK_163.....	112
KIA8_AKMK_195.....	113
KIA8_AKMK_222.....	114
KIA8_AKMK_231.....	115
KIA8_AKMK_257.....	116
KIA8_AKMK_306.....	117
KIA8_AKMK_318.....	118
KIA8_AKMK_324.....	119
KIA8_AKMK_333.....	120
KIA8_AKMK_341.....	121

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

KIA8_SPEP_018 .....	122
KIA8_SPEP_036 .....	123
KIA8_SPEP_040 .....	124
KIA8_SPEP_047 .....	125
KIA8_SPEP_054 .....	126
KIA8_SPEP_079 .....	127
KIA8_SPEP_080 .....	128

KIA8_SPEP_093	129
KIA8_SPEP_094	130
KIA8_SPEP_096	131
KIA8_SPEP_097	132
KIA8_SPEP_101	133
KIA8_SPEP_106	134
KIA8_SPEP_114	135
KIA8_SPEP_118	136
KIA8_SPEP_119	137
KIA8_SPEP_147	138
KIA8_SPEP_160	139
KIA8_SPEP_165	140
KIA8_SPEP_171	141
KIA8_SPEP_184	142
KIA8_SPEP_185	143
KIA8_SPEP_211	144
KIA8_SPEP_226	145
KIA8_SPEP_248	146
KIA8_SPEP_268	147
KIA8_SPEP_282	148
KIA8_SPEP_287	149
KIA8_SPEP_288	150
KIA8_SPEP_289	151
KIA8_SPEP_296	152
KIA8_SPEP_299	153

KIA8_SPEP_307 .....	154
KIA8_SPEP_311 .....	155
KIA8_SPEP_316 .....	156
KIA8_SPEP_327 .....	157
KIA8_SPEP_335 .....	158
KIA8_SPEP_344 .....	159

#### **ABSTRAK PAPER AKUNTANSI SYARIAH (AKSR)**

KIA8_AKSR_105 .....	160
KIA8_AKSR_107 .....	161
KIA8_AKSR_132 .....	162
KIA8_AKSR_133 .....	163
KIA8_AKSR_136 .....	164
KIA8_AKSR_261 .....	165
KIA8_AKSR_300 .....	166
KIA8_AKSR_326 .....	167
KIA8_AKSR_342 .....	168

#### **ABSTRAK PAPER AKUNTANSI YANG BERHUBUNGAN DENGAN PENDIDIKAN AKUNTANSI (AKPA)**

KIA8_AKPA_103 .....	169
KIA8_AKPA_121 .....	170
KIA8_AKPA_213 .....	171
KIA8_AKPA_332 .....	172

**ABSTRAK PAPER CORPORATE GOVERNANCE DAN FRAUD & FORENSIC ACCOUNTING (CGFA)**

KIA8_CGFA_017 .....	173
KIA8_CGFA_022 .....	174
KIA8_CGFA_067 .....	175
KIA8_CGFA_087 .....	176
KIA8_CGFA_117 .....	177
KIA8_CGFA_140 .....	178
KIA8_CGFA_151 .....	179
KIA8_CGFA_181 .....	180
KIA8_CGFA_214 .....	181
KIA8_CGFA_245 .....	182
KIA8_CGFA_250 .....	183
KIA8_CGFA_294 .....	184
KIA8_CGFA_312 .....	185
KIA8_CGFA_317 .....	186
KIA8_CGFA_329 .....	187
KIA8_CGFA_346 .....	188
KIA8_CGFA_348 .....	189

**ABSTRAK PAPER AKUNTANSI PEMERINTAHAN DAN SEKTOR PUBLIK (APSP)**

KIA8_APSP_095 .....	190
KIA8_APSP_120 .....	191

KIA8_APSP_161 .....	192
KIA8_APSP_196 .....	193
KIA8_APSP_197 .....	194
KIA8_APSP_199 .....	195
KIA8_APSP_202 .....	196
KIA8_APSP_227 .....	197
KIA8_APSP_233 .....	198
KIA8_APSP_242 .....	199
KIA8_APSP_243 .....	200
KIA8_APSP_244 .....	201
KIA8_APSP_246 .....	202
KIA8_APSP_259 .....	203
KIA8_APSP_274 .....	204

**ABSTRAK PAPER AKUNTANSI UNTUK NIRLABA (AKNL)**

KIA8_AKNL_158 .....	205
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**ABSTRAK PAPER CSR DAN SUSTAINABILITY (CSRS)**

KIA8_CSRS_024 .....	206
KIA8_CSRS_104 .....	207
KIA8_CSRS_110 .....	208
KIA8_CSRS_253 .....	209
KIA8_CSRS_255 .....	210
KIA8_CSRS_269 .....	211
KIA8_CSRS_270 .....	212

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KIA8_CSRS_290 .....	213
KIA8_CSRS_315 .....	214
KIA8_CSRS_319 .....	215
KIA8_CSRS_337 .....	216

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KONFERENSI ILMIAH AKUNTANSI VIII  
KAMIS - JUMAT / 29 – 30 JULI 2021  
UNIVERSITAS KRISTEN KRIDA WACANA**

Hari I	Kamis, 29 Juli 2021
08.00 – 08.30	Open Zoom dan verifikasi Peserta, penayangan <ul style="list-style-type: none"> <li>• lagu Akuntan Mengabdi</li> <li>• Lagu dan video Ukrida</li> </ul>
08.30 – 08.35	Pembukaan
08.35 – 08.38	Doa Pembuka
08.38 – 08.40	Lagu Indonesia Raya
08.40 – 08.45	Penayangan Video KIA VIII
08.45 – 08.48	Laporan Ketua Panitia Pelaksana KIA VIII
08.48 – 08.53	Sambutan Koordinator Forum Dosen Akuntansi Perguruan Tinggi DKI Jakarta
08.53 – 08.58	Sambutan Rektor UKRIDA
08.58 – 09.03	Sambutan Ketua IAI Wilayah Jakarta Barat
09.03 – 09.08	Sambutan Ketua IAI-KAPd
09.08 – 09.10	Special Performance VOXA
09.10 – 09.40	<i>Keynote Speech:</i> <b>Nadiem Anwar Makarim, B.A., M.B.A.</b> <b>Menteri Pendidikan, Kebudayaan, Riset dan Teknologi Republik Indonesia</b>
09.40 – 09.45	Foto Bersama
09.45 – 09.50	Penandatanganan MOU, MOA, dan IA
09.50 – 10.00	Penyerahan Surat Tugas Pengurus Forum Dosen Akuntansi Perguruan Tinggi DKI Jakarta
10.00 – 10.30	<i>Keynote Speech:</i> <b>Prof. Bambang Brodjonegoro, S.E., M.U.P., Ph.D.</b> <b>Guru Besar Fakultas Ekonomi dan Bisnis Universitas Indonesia</b>
10.30 – 10.34	Special Performance VOXA
10.34 – 10.35	Penayangan video Co-Host dan Sponsor

Hari I	Kamis, 29 Juli 2021
10.35 – 12.05	<p>Webinar I :</p> <p><b>Pandangan akuntan profesional dan pebisnis terkait kurikulum kampus merdeka</b></p> <p>Pembicara:</p> <ol style="list-style-type: none"> <li>1. <b>Dudi Muhammad Kurniawan, Ak, MBA, CA, CPA, ASEAN CPA, FCPA (Aust)</b> <b>Partner Ernst &amp; Young Indonesia</b></li> <li>2. <b>Mery Sofi</b> <b>Deputi CEO PT. AKR Corporindo Tbk</b> <b>Alumni Akuntansi Universitas Kristen Krida Wacana</b></li> </ol> <p>Moderator:</p> <p><b>Dr. Oktavia, SE., M.S.Ak.</b> <b>Wakil Rektor 2 Universitas Kristen Krida Wacana</b></p>
12.05 – 13.00	ISHOMA
13.00 – 14.30	<p>Webinar II</p> <p><b>Metode pembelajaran berbasis OBE dalam menunjang kampus merdeka</b></p> <p>Pembicara:</p> <ol style="list-style-type: none"> <li>1. <b>Dr. Ir. Paristiyanti Nurwardani, M.P.</b> <b>Sekretaris Direktorat Jenderal Pendidikan Tinggi</b></li> <li>2. <b>Dr. Ancella A. Hermawan, MBA., CA., ACMA., CGMA.</b> <b>Ketua Departemen Akuntansi Universitas Indonesia</b></li> </ol> <p>Moderator:</p> <p><b>Dr. Temy Setiawan, S.E., Ak., M.Ak., CA., CIBA</b> <b>Pengurus Forum Dosen Akuntansi Perguruan Tinggi (FORDA) Jakarta</b></p>

14.30 – 14.35	Special Performance VOXA 3
14.35 – 14.40	Video Campus Tour Ukrida
14.40 – 14.45	Video Akuntan Mengabdi
<b>Hari I</b>	<b>Kamis, 29 Juli 2021</b>
14.45 – 16.15	<p>Webinar III</p> <p><b>Mencapai akreditasi unggul program studi akuntansi</b></p> <p>Pembicara:</p> <ol style="list-style-type: none"> <li><b>Prof. Dr. Dian Agustia, SE., M.Si., Ak., CA., CMA.</b> Ketua IAI-KAPd dan Dekan Fakultas Ekonomi dan Bisnis Universitas Airlangga Surabaya</li> <li><b>Prof. Dr. Amilin, SE., Ak., CA., QIA., BKP., CMRP.</b> Dewan Pengarah Forum Dosen Akuntansi Perguruan Tinggi (FORDA) Jakarta dan Dekan Fakultas Ekonomi dan Bisnis UIN Jakarta</li> </ol> <p>Moderator:</p> <p><b>Prof. Dr. Wiwik Utami, M.Si., Ak., CA, CMA.</b> Dewan Pengarah Forum Dosen Akuntansi Perguruan Tinggi (FORDA) Jakarta</p>
16.15 – 16.25	Foto bersama dan menutup acara hari 1
<b>Hari II</b>	<b>Jumat, 30 Juli 2021</b>
08.00 – 08.30	<p>Open Zoom dan verifikasi Peserta, penayangan</p> <ul style="list-style-type: none"> <li>• lagu Akuntan Mengabdi</li> <li>• Lagu dan video Ukrida</li> </ul>
08.30 – 10.00	Sesi Pararel I
10.00 – 11.30	Sesi Pararel II
11.30 – 13.00	ISHOMA
13.00 – 14.30	Sesi Pararel III
14.30 – 14.40	<i>Break</i>

14.40 – 14.45	Pengumuman Best Paper KIA VIII
14.45 – 14.55	Perkenalan host KIA IX – UPH
14.55 – 15.00	Penutupan KIA VIII

Hari/Tanggal : Jumat, 30 Juli 2021

Moderator : Dr. Wiwi Idawati, S.E., M.Si., Ak., CA., ACPA - Sekolah Tinggi Ilmu Ekonomi Indonesia Banking School

PIC : Andrean

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
08:30	08:48	KIA8_SPEP_036	KEBIJAKAN MANAJEMEN, SISTEM INFORMASI AKUNTANSI SERTA PENGALAMAN TERHADAP KINERJA KARYAWAN	Ansela Supradiartanti Patricia Diana	Universitas Multimedia Nusantara	801
08:48	09:06	KIA8_SPEP_047	DAMPAK COVID-19 TERHADAP KUALITAS AUDIT	Ilham Ramadhan Ersyafdi Nurul Fauziyyah	Universitas Nahdlatul Ulama Indonesia	
09:06	09:24	KIA8_SPEP_101	ANALISIS PENERAPAN SISTEM INFORMASI DENGAN MENGUKUR PENGARUH DARI TIGA VARIABEL INDEPENDEN	Ovy Anugrah Ariyanti Rapina Rapina Ridwan	Universitas Kristen Maranatha	
09:24	09:42	KIA8_SPEP_106	PENGARUH KOMPLEKSITAS TUGAS, SKEPTISME DAN <i>SELF-EFFICACY</i> TERHADAP <i>AUDIT JUDGEMENT</i>	Andhika Dhevara Sophia Andini	Institut Teknologi dan Bisnis Kalbis	
09:42	10:00	KIA8_SPEP_147	ANALISIS PENGARUH PROFITABILITAS, KOMITE AUDIT DAN SISTEM PENGENDALIAN INTERNAL TERHADAP <i>AUDIT REPORT LAG</i> : STUDI EMPIRIS PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2017-2019	Zahra Fitri Faliha Irma Paramaita Sofia Fitriyah Nurhidayah	Universitas Pembangunan Jaya	



Hari/Tanggal : Jumat, 30 Juli 2021

Moderator : Dr. Atik Djajanti, SE., M.Ak., Ak., CA - Institut Keuangan Perbankan dan Informatika Asia Perbanas

PIC: Felix Budiman

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
08:30	08:48	KIA8_APJK_007	PENGARUH <i>FINANCIAL DISTRESS</i> , PROFITABILITAS, <i>LEVERAGE</i> , PERTUMBUHAN PENJUALAN, DAN INTENSITAS MODAL TERHADAP PENGHINDARAN PAJAK	Chynthia	Universitas Kristen Krida Wacana	802
08:48	09:06	KIA8_AKPM_060	PENGARUH PROFITABILITAS, STRUKTUR KEPEMILIKAN SAHAM DAN PENGUNGKAPAN <i>CORPORATE SOCIAL RESPONSIBILITY (CSR)</i> TERHADAP NILAI PERUSAHAAN PADA PERUSAHAAN LQ45 YANG TERDAFTAR PADA PERIODE 2018-2019	Aditya Adam Prakoso Enny Prayogo	Universitas Kristen Maranatha	
09:06	09:24	KIA8_AKPM_064	APAKAH RASIO DAN KARAKTERISTIK KEUANGAN MEMPENGARUHI PELUANG TERJADINYA PERATAAN LABA?	Salma Sekar Dewi Famy Anggraeni	<i>Trisakti School of Management</i>	
09:24	09:42	KIA8_AKPM_065	PENGARUH TATA KELOLA PERUSAHAAN DAN INTENSITAS MODAL TERHADAP PENGHINDARAN PAJAK	Dr. Sparta, ME., Ak., CA. Adhinda Ghinna Purnama	<i>STIE Indonesia Banking School</i>	
09:42	10:00	KIA8_APJK_281	PENGARUH PEMAHAMAN PERPAJAKAN, SANKSI PERPAJAKAN DAN <i>WHISTLEBLOWING SYSTEM</i> TERHADAP KEPATUHAN WAJIB PAJAK DENGAN PREFERENSI RISIKO SEBAGAI VARIABEL MODERASI	Selia Rahayu Mulyadi	Universitas Bhayangkara Jakarta Raya	

Hari/Tanggal : Jumat, 30 Juli 2021

Moderator : Dr. Rinaningsih, Ak.,CA., CSRA - Universitas Prasetiya Mulya

PIC : Felix Setiawan

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
08:30	08:48	KIA8_AKMK_015	ANALISIS PENGARUH SISTEM PENGENDALIAN INTERNAL, SISTEM PENJUALAN <i>ONLINE</i> , DAN BUDAYA ORGANISASI TERHADAP KINERJA PERUSAHAAN DIMASA PANDEMI COVID-19 (STUDI KASUS PADA <i>ONLINE SHOP</i> DI WILAYAH JAKARTA)	Darwin Nadeak Lely Dahlia	Universitas Trilogi	803
08:48	09:06	KIA8_SPEP_040	FAKTOR-FAKTOR YANG MEMPENGARUHI KETEPATAN PEMBERIAN OPINI AUDIT	Maria Angelina Wibawa Elisa Tjhoa	Universitas Multimedia Nusantara	
09:06	09:24	KIA8_AKPM_152	PENGARUH KEPEMILIKAN ASING DAN <i>INTELLECTUAL CAPITAL</i> TERHADAP NILAI PERUSAHAAN	Lola Sila Ninin Wisnantiasri Irma Paramita Sofia	Universitas Pembangunan Jaya	
09:24	09:42	KIA8_AKPM_191	PENGARUH KEBIJAKAN TARIF PAJAK, PERTUMBUHAN LABA, DAN <i>TUNNELING INCENTIVE</i> TERHADAP KEPUTUSAN <i>TRANSFER PRICING</i>	Junita Temy Setiawan	Universitas Bunda Mulia	
09:42	10:00	KIA8_AKPM_323	PENGARUH <i>INTELLECTUAL CAPITAL</i> DAN <i>FINANCIAL STABILITY</i> TERHADAP KINERJA HARGA SAHAM DENGAN KUALITAS AUDIT SEBAGAI PEMODERASI	Riris Rotua Sitorus Nurry Syuhadah	Universitas Esa Unggul	

Hari/Tanggal : Jumat, 30 Juli 2021

Moderator : Joni, Ph.D., Ak., CA., CPSAK - Universitas Kristen Maranatha

PIC : Felix Christian

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
08:30	08:48	KIA8_AKPM_016	PENGARUH <i>ROE</i> DAN <i>DPR</i> TERHADAP <i>PBV</i> DENGAN <i>DER</i> SEBAGAI VARIABEL <i>INTERVENING</i>	Eugenia Putri Fredella Colline	Universitas Kristen Krida Wacana	804
08:48	09:06	KIA8_AKPM_081	PENGARUH <i>FINANCIAL STABILITY</i> , <i>EXTERNAL PRESSURE</i> , DAN <i>FINANCIAL TARGET</i> TERHADAP <i>FINANCIAL STATEMENT FRAUD</i> (PADA PERUSAHAAN PUBLIK DI INDONESIA)	Siska Septiani Yetty Murni Soemarsono DW	Universitas Pancasila	
09:06	09:24	KIA8_AKPM_291	PENGARUH <i>LDR</i> , <i>CAR</i> , <i>BOPO</i> DAN <i>SIZE</i> TERHADAP MANAJEMEN LABA DI INDUSTRI PERBANKAN	Maya Septiawisda Jasman	Institut Keuangan Perbankan dan Informatika Asia Perbanas Jakarta	
09:24	09:42	KIA8_AKPM_321	PENGARUH ASET TIDAK BERWUJUD, UKURAN PERUSAHAAN, KEPATUHAN PERPAJAKAN, DAN <i>LEVERAGE</i> TERHADAP PRAKTIK <i>TRANSFER PRICING</i> PADA PERUSAHAAN MANUFAKTUR	Ickhsanto Wahyudi Nur Fitriah	Universitas Esa Unggul	
09:42	10:00	KIA8_AKPM_345	FAKTOR PENGARUH BIAYA MODAL EKUITAS PADA PERUSAHAAN PERTAMBANGAN DI INDONESIA TAHUN 2017-2019	Farah Azizah Novy Silvia Dewi	Sekolah Tinggi Manajemen PPM	

Hari/Tanggal : Jumat, 30 Juli 2021

Moderator : Dr. Mulyadi Noto Soetardjo, M.Com., Ak., CA., CPA - Universitas Pelita Harapan

PIC : Steffanie Lin Carolie

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
08:30	08:48	KIA8_AKPM_029	PENGARUH <i>LEVERAGE</i> , PROFITABILITAS, KOMPOSISI ASET, LIKUIDITAS, PERPUTARAN MODAL DAN ARUS KAS TERHADAP <i>FRAUDULENT FINANCIAL REPORTING</i>	Pratana Puspa Mdiastuty <sup>1</sup> Eddy Suranta <sup>2</sup> Fachruzzaman <sup>3</sup> Anton Robiansyah <sup>4</sup>	<sup>1,2,3</sup> Universitas Bengkulu <sup>4</sup> Universitas Terbuka	805
08:48	09:06	KIA8_AKPM_039	KEBIJAKAN UTANG PADA PERUSAHAAN MANUFAKTUR DAN FAKTOR-FAKTOR YANG MEMPENGARUHINYA	Michael Wijaya Elisa Tjhoa	Universitas Multimedia Nusantara	
09:06	09:24	KIA8_SPEP_079	PENGARUH PERSEPSI AUDITOR ATAS ETIKA PROFESI, MOTIVASI DAN TEKNIK AUDIT BERBANTUAN KOMPUTER PADA PERSEPSI ATAS KINERJA AUDIT	Michelle Kristian	Universitas Tarumanagara	
09:24	09:42	KIA8_APJK_210	PENGARUH IKLIM ETIKA, LINGKUNGAN SOSIAL, SIKAP WAJIB PAJAK DAN PEMAHAMAN MORAL WAJIB PAJAK TERHADAP PEMENUHAN KEWAJIBAN PERPAJAKAN	Ardhita Mega Pratiwi Mulyadi	Universitas Bhayangkara Jakarta Raya	
09:42	10:00	KIA8_SPEP_344	FAKTOR YANG MEMPENGARUHI PROSES AUDIT SELAMA PANDEMI COVID-19 DAN PENGARUHNYA TERHADAP KUALITAS AUDIT	Ilham Muhammad Akbar Nora Sri Hendriyeni	Sekolah Tinggi Manajemen PPM	

Hari/Tanggal : Jumat, 30 Juli 2021

Moderator : Dr. Dianwicakasih Arieftiara, S.E., Ak, M.Ak., CA, CSRS - Universitas Pembangunan Nasional Veteran Jakarta

PIC : Marsha

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
08:30	08:48	KIA8_AKPM_068	PENGARUH RISIKO BISNIS TERHADAP KEBIJAKAN DIVIDEN PADA PERUSAHAAN PERBANKAN KONVENSIONAL YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2015 – 2019	Dr. Sparta, ME., Ak., CA. Salsabiela Arbaiya	STIE Indonesia Banking School	806
08:48	09:06	KIA8_AKPM_074	KESIBUKAN <i>ORGAN CORPORATE GOVERNANCE</i> YANG INDEPENDEN DAN KUALITAS LABA	Cynthia Susanty Priyana Oktavia	Universitas Kristen Krida Wacana	
09:06	09:24	KIA8_CSRS_110	ANALISIS PERSIAPAN PERUSAHAAN DI INDONESIA MENUJU PENERAPAN <i>INTEGRATED REPORTING</i>	Devica Pratiwi Santia Veronika Sharon Gabriella	Universitas Bunda Mulia	
09:24	09:42	KIA8_APJK_260	DAMPAK PANDEMI COVID-19 TERHADAP PENERIMAAN PAJAK NEGARA (SEBUAH META SINTESIS DENGAN PENDEKATAN META AGREGASI)	Tanti Nur Anggreini Febrian Kwarto	Universitas Mercu Buana	
09:42	10:00	KIA8_CSRS_269	REAKSI INVESTOR ATAS LAPORAN KEBERLANJUTAN: KEBERAGAMAN GENDER DAN INDEPENDENSI DIREKSI SEBAGAI MODERASI	Redilla Wisman Wijaya Triwacananingrum	Universitas Pelita Harapan	

Hari/Tanggal : Jumat, 30 Juli 2021

Moderator : Dr. Waluyo, M.Si., Ak. - Universitas Mecubuaana

PIC : Yoel

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
08:30	08:48	KIA8_APJK_001	PENGARUH LIKUIDITAS, <i>LEVERAGE</i> DAN PROFITABILITAS TERHADAP AGRESIVITAS PAJAK PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2017 – 2019	Catherine Leoanardo	Universitas Kristen Krida Wacana	807
08:48	09:06	KIA8_APJK_030	FAKTOR-FAKTOR YANG MEMPENGARUHI PENGHINDARAN PAJAK PERUSAHAAN MANUFAKTUR DI BURSA EFEK INDONESIA	Ribka Mala Dewi Yohanes	<i>Trisakti School of Management</i>	
09:06	09:24	KIA8_APJK_063	RASIO KEUANGAN DAN PENGHINDARAN PAJAK	Fiona Isabela Nico Alexander	<i>Trisakti School of Management</i>	
09:24	09:42	KIA8_APJK_134	4 FAKTOR YANG MEMPENGARUHI AGRESIVITAS PAJAK	Tutty Nuryati Carel Dwi Nugraha	Sekolah Tinggi Ilmu Ekonomi Indonesia	
09:42	10:00	KIA8_APJK_143	INTENSITAS MORAL, SIFAT MACHIAVELLIAN DAN KESERiusAN PELANGGARAN TERHADAP INTENSI <i>WHISTLEBLOWING</i> PEGAWAI PAJAK	Merliyana Asep Saefurahman Enung Siti Saodah	Sekolah Tinggi Ilmu Ekonomi Indonesia Jakarta	

Hari/Tanggal : Jumat, 30 Juli 2021

Moderator : Dr. Dahlifah., CSRS., CSRA., CADE., CAAT - Sekolah Tinggi Ilmu Ekonomi Indonesia

PIC : Jessica

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
08:30	08:48	KIA8_AKPM_157	DETERMINAN KINERJA KEUANGAN DAN DAMPAKNYA PADA OPINI AUDIT GOING CONCERN	Puji Rahayu Amir Indrabudiman	Universitas Budi Luhur	808
08:48	09:06	KIA8_APSP_196	PENGELOLAAN KEUANGAN SEKOLAH SEBAGAI UPAYA MEMINIMALISIR PENYALAHGUNAAN ANGGARAN DANA BANTUAN OPERASIONAL SEKOLAH	Putri Fatimah Azzahra Istianingsih Sastrodiharjo	Universitas Bhayangkara Jakarta Raya	
09:06	09:24	KIA8_APSP_197	PENGARUH TATA KELOLA PEMERINTAH TERHADAP KEPUASAN MASYARAKAT DENGAN KUALITAS PELAYANAN PUBLIK SEBAGAI VARIABEL MODERASI (STUDI PADA DINAS KEPENDUDUKAN DAN PENCATATAN SIPIL KOTA BEKASI)	Nur Fitriana Hapsari Istianingsih Sastrodiharjo	Universitas Bhayangkara Jakarta Raya	
09:24	09:42	KIA8_APSP_202	ANALISIS TRANSPARANSI DAN AKUNTABILITAS PROGRAM BANTUAN OPERASIONAL KESEHATAN (BOK) DALAM UPAYA MENINGKATKAN EFEKTIVITAS KINERJA UPTD PUSKESMAS TELUK PUCUNG BEKASI UTARA	Lilis Mardianingsih Istianingsih Sastrodiharjo	Universitas Bhayangkara Jakarta Raya	
09:42	10:00	KIA8_APSP_246	PENGARUH PENGHASILAN DAN KESADARAN WAJIB PAJAK TERHADAP KEPATUHAN MEMBAYAR PAJAK BUMI BANGUNAN DENGAN PEMODERASI RELIGIUSITAS	Sulistiyawati Aloysius Harry Mukti	Universitas Bhayangkara Jakarta Raya	

Hari/Tanggal : Jumat, 30 Juli 2021

Moderator : Dr. Eva Herianti, S.E., M.Ak., CA - Universitas Muhammadiyah Jakarta

PIC : Caroline

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
08:30	08:48	KIA8_APJK_162	PENGARUH MODERNISASI SISTEM ADMINISTRASI PERPAJAKAN, PENERAPAN PP N0 23 TAHUN 2018, DAN FAKTOR LAINNYA TERHADAP KEPATUHAN WAJIB PAJAK UMKM	Jessica Yulistin Aan Marlinah	<i>Trisakti School of Management</i>	809
08:48	09:06	KIA8_APJK_175	STUDI EMPIRIS KEPUTUSAN ETIS OLEH KONSULTAN PAJAK	Yesheca Gracia Christian Yulius Kurnia Susanto	Sekolah Tinggi Ilmu Ekonomi Trisakti	
09:06	09:24	KIA8_APSP_242	PENGARUH <i>GOOD GOVERNANCE</i> DAN SISTEM INFORMASI AKUNTANSI TERHADAP KINERJA ORGANISASI DENGAN BUDAYA ORGANISASI SEBAGAI VARIABEL MODERASI (Studi Kasus pada Dinas Kependudukan dan Pencatatan Sipil Kota Bekasi)	Alya Annissa Rouf Aloysius Harry Mukti	Universitas Bhayangkara Jakarta Raya	
09:24	09:42	KIA8_APSP_243	PENGARUH PENYAJIAN LAPORAN DAN AKSESIBILITAS LAPORAN KEUANGAN DAERAH TERHADAP AKUNTABILITAS DENGAN VARIABEL PEMODERASI SISTEM PENGENDALIAN INTERNAL	Frengky Julyanto Sibarani Aloysius Harry Mukti	Universitas Bhayangkara Jakarta Raya	
09:42	10:00	KIA8_APSP_244	PENGARUH STANDAR AKUNTANSI PEMERINTAH DAN TEKNOLOGI INFORMASI TERHADAP KUALITAS LAPORAN KEUANGAN DENGAN PEMODERASI PENGENDALIAN INTERNAL	Gebby Berlian Laoli Aloysius Harry Mukti	Universitas Bhayangkara Jakarta Raya	



Hari/Tanggal : Jumat, 30 Juli 2021

Moderator : Dr. Muhammad Fachruddin Arrozi, SE., Ak., MSi., CA. - Universitas Esa Unggul

PIC : Agnes

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
08:30	08:48	KIA8_AKPM_148	ANALISIS PERBANDINGAN <i>EPS</i> , <i>PER</i> , DAN PROFITABILITAS PERUSAHAAN LQ45 SEBELUM DAN SAAT PANDEMI COVID-19	Tasyah Arvila Habsyah Fitri Aryani	Universitas Nahdlatul Ulama Indonesia	810
08:48	09:06	KIA8_AKPM_205	PENGARUH DETERMINAN <i>SIGNALING</i> TERHADAP <i>ACCOUNTING CONSERVATISM</i>	Dirvi Suya Abbas Imam Hidayat	Universitas Muhammadiyah Tangerang	
09:06	09:24	KIA8_AKPM_206	PENGARUH PENGENDALIAN INTERNAL DAN MODAL INTELEKTUAL TERHADAP NILAI PERUSAHAAN DENGAN <i>CASH CONVERSION CYCLE</i> SEBAGAI VARIABEL MODERASI	Partogian Sormin Angeline Amanda Selamat Tandipayung	Universitas Pelita Harapan	
09:24	09:42	KIA8_AKPM_241	FAKTOR PENENTU YANG MEMPENGARUHI NILAI PERUSAHAAN PERBANKAN DI INDONESIA	Roy Budiharjo Swarmilah Hariani	Universitas Mercu Buana	
09:42	10:00	KIA8_AKPM_262	<i>CASH HOLDINGS</i> , <i>POLITICAL CONNECTIONS</i> , <i>ACCOUNTING CONSERVATISM</i> DAN PENGARUHNYA TERHADAP KUALITAS LABA	Cristi Astrid Rudyanto	<i>Trisakti School of Management</i>	

Hari/Tanggal : Jumat, 30 Juli 2021

Moderator : Dr. Sulhendri, S.E., M.Si - Universitas Muhammadiyah Jakarta

PIC : Bebbby

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
08:30	08:48	KIA8_AKPM_033	ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI KUALITAS LABA PADA PERUSAHAAN INDEKS KOMPAS 100	Rehuel Adriyanto Sinaya Rosita Suryaningsih	Universitas Multimedia Nusantara	811
08:48	09:06	KIA8_APJK_258	DAMPAK KEBIJAKAN PERPAJAKAN DI MASA PANDEMI COVID-19 (SEBUAH META SINTESIS DENGAN PENDEKATAN META AGREGASI)	Pratiwi Rosantry Febrian Kwarto	Universitas Mercu Buana	
09:06	09:24	KIA8_AKPM_263	PENGARUH MANAJEMEN MODAL INTELEKTUAL TERHADAP PERFORMA PERUSAHAAN: STUDI PADA PERUSAHAAN YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI) TAHUN 2015-2019	Karen Saliman Celerina Aurelia Nadaputri Retno Yuliati Siti Farhana	Universitas Prasetya Mulya	
09:24	09:42	KIA8_AKPM_266	KARAKTERISTIK DEWAN KOMISARIS, SISTEM MANAJEMEN LINGKUNGAN, PENGUNGKAPAN KARBON DAN BIAYA MODAL EKUITAS	Theresia Widia Atuti Erna Setiany	Universitas Mercu Buana	
09:42	10:00	KIA8_AKPM_278	ANALISIS PERBANDINGAN MODEL <i>TAFFLER</i> , <i>SPRINGATE</i> DAN <i>GROVER</i> DALAM MEMPREDIKSI KEBANGKRUTAN PERUSAHAAN	I Gusti Ketut Agung Ulupui Petrolis Nusa Perdana Wisnu Haryo Prakoso	Universitas Negeri Jakarta	

Hari/Tanggal : Jumat, 30 Juli 2021

Moderator : Agustine Dwianika, SE., M.Ak., CA. - Universitas Pembangunan Jaya

PIC : Catherine

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
08:30	08:48	KIA8_APJK_130	FAKTOR-FAKTOR YANG MENYEBABKAN WAJIB PAJAK MELAKUKAN TINDAKAN SUAP	Silvia Intan Bari'ah Febrian Kwarto	Universitas Mercubuana	812
08:48	09:06	KIA8_APJK_247	PENGARUH LIKUIDITAS, <i>CAPITAL INTENSITY</i> DAN <i>INVENTORY INTENSITY</i> TERHADAP <i>TAX AVOIDANCE</i>	Syifa'urrahmah Aloysius Harry Mukti	Universitas Bhayangkara Jakarta Raya	
09:06	09:24	KIA8_APJK_301	ANALISIS PENGARUH BEBAN PAJAK TANGGUHAN DAN PERENCANAAN PAJAK TERHADAP MANAJEMEN LABA	Ria Indah Rahmawati Salis Musta Ani Indah Masri	Universitas Pancasila	
09:24	09:42	KIA8_CSRS_337	PENGUNGKAPAN AKUNTANSI LINGKUNGAN DALAM LAPORAN KEBERLANJUTAN	Wiwiek Prihandini Ulfah Hidayati Ayu Septiasari Tania Ester Fransisca	Perbanas Institute	
09:42	10:00	KIA8_AKPM_339	<i>FCF</i> DAN <i>LEVERAGE</i> TERHADAP MANAJEMEN LABA DENGAN <i>GCG</i> SEBAGAI PEMODERASI (SEKTOR TRANSPORTASI)	Paulina Millennia Natalia Wijaya Nora Sri Hendriyeni	Sekolah Tinggi Manajemen PPM	

Hari/Tanggal : Jumat, 30 Juli 2021

Moderator : Dr. Haryo Suparmun - *Trisakti School of Management*

PIC : Milka

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
08:30	08:48	KIA_AKPM_044	PENGARUH <i>EXTERNAL PRESSURE</i> , <i>INEFFECTIVE MONITORING</i> , PERGANTIAN AUDITOR, DAN PERUBAHAN DIREKSI TERHADAP <i>FINANCIAL STATEMENT FRAUD</i> (Studi Empiris pada Perusahaan Sub Sektor Farmasi yang Terdaftar di BEI Tahun 2016-2019)	Helmy Restu Febrina Hassanein Rais Widyaningsih Azizah Hotman Fredy Fathoni Zoebaedi	Universitas Pancasila	813
08:48	09:06	KIA8_AKPM_053	PENGARUH PROFITABILITAS, LIKUIDITAS, SOLVABILITAS DAN KEBIJAKAN DEVIDEN TERHADAP HARGA SAHAM PERUSAHAAN YANG TERCATAT DI BEI	Christofer Tulus Makmud Jonathan Guyadi Yohanes Kadarusman Luciana Haryono	Universitas Prasetya Mulya	
09:06	09:24	KIA8_AKPM_172	STRUKTUR KEPEMILIKAN, PERSAINGAN USAHA DAN MANAJEMEN LABA	Reno Maulana Putra Nova Novita	<i>STIE Indonesia Banking School</i>	
09:24	09:42	KIA8_APJK_203	AGRESIVITAS PAJAK DAN KETEPATAN WAKTU PELAPORAN AUDITOR INDEPENDEN: STRUKTUR KEPEMILIKAN DAN KOMITE AUDIT SEBAGAI PEMODERASI	Vionna Lievia Antonius Herusetya	Universitas Pelita Harapan	
09:42	10:00	KIA8_AKPM_328	PENGARUH NET PROFIT MARGIN DAN <i>RETURN ON EQUITY</i> TERHADAP HARGA SAHAM DENGAN <i>EARNINGS PER SHARE</i> SEBAGAI VARIABEL MODERASI	Eny Purwaningsih Yehezkiel Setiawan Widjanarko	Universitas Esa Unggul	

Hari/Tanggal : Jumat, 30 Juli 2021

Moderator : Dr. Agus Munandar, SE., [M.Sc](#) - Universitas Esa Unggul

PIC : Faqih

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
08:30	08:48	KIA8_AKPM_189	ANALISIS MODEL ATAS FAKTOR PENENTU NILAI PERUSAHAAN (STUDI PADA PERUSAHAAN <i>PULP AND PAPER</i> YANG TERDAFTAR DI BEI 2015-2019)	William Fernando Temy Setiawan	Universitas Bunda Mulia	814
08:48	09:06	KIA8_AKPM_190	PERAN <i>CORPORATE GOVERNANCE</i> DALAM MENINGKATKAN <i>RISK REPORTING</i> : STUDI KOMPARATIF PERUSAHAAN INDONESIA DAN MALAYSIA	Lailah Fujianti <sup>1</sup> Nelyumna <sup>2</sup> Shadida Shahimi <sup>3</sup> Rizki Ramadhan Putra Yasa <sup>4</sup>	<sup>1,2,4</sup> Universitas Pancasila <sup>3</sup> Universiti Kebangsaan Malaysia	
09:06	09:24	KIA8_APSP_227	FAKTOR POLITIK DALAM PENGELOLAAN ANGGARAN OTONOMI KHUSUS PAPUA	Muhammad Aras Prabowo <sup>1</sup> Lusiana Putri Ahmadi <sup>2</sup> Muhammad Asdar Prabowo <sup>3</sup>	<sup>1,2</sup> Universitas Nahdlatul Ulama Indonesia <sup>3</sup> Univesitas Nasional	
09:24	09:42	KIA8_APSP_259	PENGARUH PENGAWASAN KEUANGAN DAERAH, AKUNTABILITAS, DAN TRANSPARANSI PENGELOLAAN KEUANGAN TERHADAP KINERJA PEMERINTAH DAERAH KOTA BEKASI	Dede Wulandari Aloysius Harry Mukti	Universitas Bhayangkara Jakarta Raya	
09:42	10:00	KIA8_APSP_274	PERAN TATA KELOLA DAN KOMPETENSI SUMBER DAYA MANUSIA TERHADAP PENINGKATAN KINERJA PERGURUAN TINGGI	Lisa Andriyani Nurulhidayah Lucky Nugroho	Universitas Mercu Buana	

Hari/Tanggal : Jumat, 30 Juli 2021

Moderator : Dr. MF. Christiningrum, Ak., CA - Institut Bisnis Nusantara

PIC : Erni

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
8:30	8:48	KIA8_AKPM_124	PENGARUH KOMPETENSI, AKUNTABILITAS, INDEPENDENSI, ETIKA AUDITOR DAN TEKANAN WAKTU TERHADAP KUALITAS AUDIT	Sabila Hana Wita Sari Amir Indrabudiman	Universitas Budi Luhur	815
8:48	9:06	KIA8_AKPM_127	PENGARUH <i>GOOD CORPORATE GOVERNANCE</i> DAN <i>CORPORATE SOCIAL RESPONSIBILITY</i> TERHADAP NILAI PERUSAHAAN DENGAN KINERJA KEUANGAN SEBAGAI VARIABEL <i>INTERVENING</i>	Erawan Susanto Amir Indrabudiman	Universitas Budi Luhur	
9:06	9:24	KIA8_AKPM_128	PENGARUH PROFITABILITAS, LIKUIDITAS DAN UKURAN PERUSAHAAN TERHADAP NILAI PERUSAHAAN DENGAN KUALITAS LABA SEBAGAI VARIABEL <i>INTERVENING</i>	Jemie Waluyo Amir Indrabudiman	Universitas Budi Luhur	
9:24	9:42	KIA8_AKPM_129	PENGARUH <i>GCG</i> , <i>LEVERAGE</i> DAN PERTUMBUHAN PERUSAHAAN TERHADAP NILAI PERUSAHAAN DENGAN <i>FINANCIAL DISTRESS</i> SEBAGAI VARIABEL <i>INTERVENING</i>	Ade Tantri Amir Indrabudiman	Universitas Budi Luhur	
9:42	10:00	KIA8_AKPM_156	ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI <i>AUDIT DELAY</i> DENGAN PROFITABILITAS SEBAGAI VARIABEL <i>INTERVENING</i>	Ibrahim Aziz Amir Indrabudiman	Universitas Budi Luhur	

Hari/Tanggal : Jumat, 30 Juli 2021

Moderator : Kandi Sofia Senastri Dahlan, M.B.A., Ph.D. - Universitas Bunda Mulia

PIC : Andrean

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
10:00	10:18	KIA8_SPEP_018	<i>THE IMPACT OF INTEGRITY, PROFESSIONALISM, AND SELF-EFFICACY OF AUDITORS ON AUDIT QUALITY</i>	Kenny Ardillah Rebecca Angelina	Institut Teknologi dan Bisnis Kalbis	801
10:18	10:36	KIA8_CGFA_087	<i>THE RELATIONSHIP BETWEEN POLITICAL CONNECTIONS AND CORPORATE GOVERNANCE QUALITY: EVIDENCE FROM INDONESIA</i>	Sandy Harianto	Universitas Prasetya Mulya	
10:36	10:54	KIA8_APJK_088	<i>THE ROLE OF POLITICAL CONNECTIONS AND CORPORATE RISK ON TAX AVOIDANCE</i>	Agustine Dwianika <sup>1</sup> Diana Frederica <sup>2</sup>	<sup>1</sup> Universitas Pembangunan Jaya <sup>2</sup> Universitas Kristen Krida Wacana	
10:54	11:12	KIA8_APJK_272	<i>INSTITUTIONAL OWNERSHIP, FISCAL LOSS COMPENSATION, AND ACCOUNTING CONSERVATISM ON TAX AVOIDANCE : EVIDENCE IN INDONESIA'S MINING COMPANIES</i>	Kenny Ardillah <sup>1</sup> Yohanes Halim <sup>2</sup>	<sup>1</sup> Institut Teknologi dan Bisnis Kalbis <sup>2</sup> Universitas Matana	
11:12	11:30	KIA8_AKSR_300	<i>THE DETERMINANTS FACTORS OF ISLAMIC BANK PROFITABILITY</i>	Lucky Nugroho <sup>1</sup> Tatik Mariyanti <sup>2</sup> Rifki Ismal <sup>3</sup> Erik Nugraha <sup>4</sup>	<sup>1</sup> Universitas Mercu Buana <sup>2</sup> Universitas Trisakti <sup>3</sup> Bank Indonesia and Institut Agama Islam Tazkia <sup>4</sup> Universitas Sangga Buana YPKP	

Hari/Tanggal : Jumat, 30 Juli 2021

Moderator : Dr. Lailah Fujianti., MSi., Ak., CA - Universitas Pancasila

PIC : Felix Budiman

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
10:00	10:18	KIA8_AKPM_038	ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI POTENSI TERJADINYA <i>TRANSFER PRICING</i>	Lischa Putri Ratnawati Kurnia	Universitas Multimedia Nusantara	802
10:18	10:36	KIA8_AKPM_046	STUDI EMPIRIS: <i>TAX AVOIDANCE</i> PADA PERUSAHAAN NON KEUANGAN DI BEI	Aristyo Rahadiyan Tedja Novia Wijaya	<i>Trisakti School of Management</i>	
10:36	10:54	KIA8_AKPM_167	FAKTOR-FAKTOR YANG MEMENGARUHI <i>FINANCIAL SUSTAINABILITY</i> STUDI PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BEI	Efri Dayanti Tita Nurvita	Institut Bisnis Nusantara	
10:54	11:12	KIA8_CSRS_290	KELUASAN PELAPORAN TANGGUNG JAWAB SOSIAL PERUSAHAAN BERDASARKAN STANDAR GRI DAN PROFITABILITAS PERUSAHAAN	Santania Tiofelo Yohanes Berenika Kadarusman Ervina Septiani Yang Elvi Adelina	Universitas Prasetya Mulya	
11:12	11:30	KIA8_AKPM_325	PENGARUH KUALITAS LABA DAN <i>FINANCIAL LEVERAGE</i> TERHADAP KINERJA KEUANGAN DENGAN REAKSI PASAR SEBAGAI VARIABEL <i>INTERVENING</i>	Barlia Annis Syahzuni Ratna Dewi Sari	Universitas Esa Unggul	



Hari/Tanggal : Jumat, 30 Juli 2021  
Moderator : Dr. Uun Sunarsih, SE, M.SI, CSRS, CSRA - Sekolah Tinggi Ilmu Ekonomi Indonesia  
PIC : Felix Setiawan

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
10:00	10:18	KIA8_AKSR_107	PENGARUH <i>THIRD PARTY FUNDS, DEBT FINANCING, EQUITY FINANCING</i> DAN <i>NON PERFORMING FINANCING</i> TERHADAP PROFITABILITAS	Irna Aprilliani Nunung Aini Rahmah	Universitas Jenderal Achmad Yani	803
10:18	10:36	KIA8_AKMK_318	ANALISIS KEBERLANGSUNGAN BISNIS TRAVEL UMRAH DAN HAJI	Hendi Prihanto Prisila Damayanti	Universitas Prof.Dr.Moestopo (Beragama) IBI Kosgoro	
10:36	10:54	KIA8_CSRS_319	AKUNTANSI BERKELANJUTAN ( <i>SUSTAINABILITY ACCOUNTING</i> ) SEBAGAI STRATEGI AKUNTAN DALAM PEMULIHAN EKONOMI DAN KEBERLANJUTAN PERUSAHAAN	Belinda Azzahra	Universitas Indonesia	
10:54	11:12	KIA8_AKSR_326	KEGAGALAN NAZIR DALAM TATA KELOLA DAN AKUNTABILITAS: SUATU STUDI KASUS KEBANGKRUTAN PONDOK PESANTREN	Mahroji <sup>1</sup> Shinta Melzatia <sup>2</sup> Nurul Rachmaini <sup>3</sup>	<sup>1</sup> Universitas Esa Unggul <sup>2,3</sup> Universitas Mercu Buana	
11:12	11:30	KIA8_AKSR_342	ANALISIS KREDIT BERMASALAH PROPORSI PEMBIAYAAN MUDHARABAH, MURABAHAH, MUSYARAKAH DAN KEPEMILIKAN BANK TERHADAP PROFITABILITAS PADA BANK UMUM SYARIAH DI INDONESIA	Monica Inda Sari Asri Noer Rahmi	<i>STIE Indonesia Banking School</i>	

Hari/Tanggal : Jumat, 30 Juli 2021  
Moderator : Dr. Rapina, S.E., M.Si., Ak., CA. - Universitas Kristen Maranatha  
PIC : Felix Christian

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
10:00	10:18	KIA8_AKPM_099	PENGARUH LIKUIDITAS, PROFITABILITAS DAN FAKTOR LAINNYA TERHADAP NILAI PERUSAHAAN	Devi Himawan Debora M.Ak.	<i>Trisakti School of Management</i>	804
10:18	10:36	KIA8_AKMK_113	PENGARUH <i>HUMAN CAPITAL</i> , <i>SPIRITUAL CAPITAL</i> DAN ORIENTASI KEWIRAUSAHAAN TERHADAP KINERJA ORGANISASI	Hana Nabila Fivi Anggraini	Universitas Bung Hatta	
10:36	10:54	KIA8_AKMK_231	PENGARUH <i>GOOD CORPORATE GOVERNANCE</i> , PROFITABILITAS DAN <i>LEVERAGE</i> TERHADAP MANAJEMEN LABA	Mutiara Ayuningtyas Oktaviyanti Prisila Damayanty	Institut Bisnis dan Informatika Kosgoro 1957	
10:54	11:12	KIA8_AKPM_283	PENGARUH <i>EPS</i> , <i>DER</i> , <i>ROE</i> , UMUR PERUSAHAAN, KEPEMILIKAN MANAJERIAL DAN KEBIJAKAN DIVIDEN TERHADAP NILAI PERUSAHAAN	Chandra Adi Pratama Mujiyati	Universitas Muhammadiyah Surakarta	
11:12	11:30	KIA8_AKMK_333	PENGARUH <i>FINANCIAL DISTRESS</i> , PROFITABILITAS DAN INTENSITAS MODAL PADA KONSERVATISME AKUNTANSI	Hani Khoirunnisa I Gusti Ketut Agung Ulupui Diah Armeliza	Universitas Negeri Jakarta	

Hari/Tanggal : Jumat, 30 Juli 2021  
Moderator : Martdian Ratna Sari, M.Sc., CCFA - PPM School  
PIC : Steffanie Lin Carolie

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
10:00	10:18	KIA8_SPEP_097	PENGARUH ORIENTASI TUJUAN, <i>SELF EFFICACY</i> DAN KOMPLEKSITAS TUGAS TERHADAP <i>AUDIT JUDGMENT</i> PADA KANTOR INSPEKTORAT PROVINSI BALI	Ni Luh Ayustini Ni Wayan Rustiarini Ni Putu Shinta Dewi	Universitas Mahasaraswati Denpasar	805
10:18	10:36	KIA8_SPEP_211	INTENSI PENGGUNAAN <i>BIG DATA ANALYSIS</i> BERDASAR UTAUT DENGAN <i>VOLUNTARINESS OF USE</i> DAN <i>LOCUS OF CONTROL</i> SEBAGAI <i>MODERATING</i>	Stefani Lily Indarto Stephana Dyah Ayu Alexandra Adriani Widjaja Ang, Prisila Kartin	Universitas Katolik Soegijapranata	
10:36	10:54	KIA8_SPEP_248	DETERMINAN FAKTOR OPINI AUDIT <i>GOING CONCERN</i> PADA PERUSAHAAN SUB SEKTOR <i>FOOD AND BEVERAGE</i>	Bagus Tri Aji Anissa Amalia Mulya Triana Anggraini	Universitas Budi Luhur	
10:54	11:12	KIA8_SPEP_289	DETERMINAN PENDETEKSIAN <i>FRAUD</i> PADA LAPORAN KEUANGAN (Studi Empiris pada Kantor Akuntan Publik di Tangerang Selatan dan Sekitarnya)	Widya Rossy Fitriani Dahlia Tri Anggraini	Universitas Muhammadiyah Jakarta	
11:12	11:30	KIA8_SPEP_316	PERANAN PEMAHAMAN <i>E-COMMERCE</i> DAN SISTEM INFORMASI AKUNTANSI BAGI KEWIRAUSAHAAN	Erna Lovita Febyana Susanty	Sekolah Tinggi Ilmu Ekonomi Indonesia	

Hari/Tanggal : Jumat, 30 Juli 2021

Moderator : Dr. Puspita Rani, SE., M.Ak - Universitas Budi Luhur

PIC : Marsha

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
10:00	10:18	KIA8_CGFA_017	PENGARUH KEAHLIAN KEUANGAN DARI <i>ORGAN CORPORATE GOVERNANCE</i> YANG INDEPENDEN TERHADAP MANAJEMEN LABA	Kellyn Wijaya Oktavia	Universitas Kristen Krida Wacana	806
10:18	10:36	KIA8_CGFA_245	PENGARUH TATA KELOLA PERUSAHAAN TERHADAP KEMUNGKINAN TERJADINYA KESULITAN KEUANGAN	Joanne Jovita Jodjana Sherin Nathaniel Rinaningsih Titin Pranoto	Universitas Prasetya Mulya	
10:36	10:54	KIA8_CGFA_214	HUBUNGAN TATA KELOLA DAN KINERJA PERUSAHAAN DENGAN MODAL INTELEKTUAL SEBAGAI VARIABEL MEDIASI	Alexander William Wynne Runie Taslim Vania Pradipta Gunawan Retno Yuliati	Universitas Prasetya Mulya	
10:54	11:12	KIA8_CGFA_348	PENGARUH <i>GOOD CORPORATE GOVERNANCE</i> DAN INFLASI TERHADAP PERPUTARAN PIUTANG PADA PERUSAHAAN KONSTRUKSI YANG TERDAFTAR DI BURSA EFEK INDONESIA SELAMA PERIODE 2015-2019	Harits Taufik Hidayat	Sekolah Tinggi Manajemen PPM	
11:12	11:30	KIA8_CGFA_312	PENGARUH KUALITAS AUDIT INTERNAL, MORALITAS INDIVIDU, PENERAPAN SISTEM INFORMASI AKUNTANSI DAN KEPUASAN KERJA TERHADAP KECENDERUNGAN KECURANGAN ( <i>FRAUD</i> ) AKUNTANSI	Rona Tumir Mauli Carolin Simorangkir Sukma Nurraga	Universitas Mercu Buana, Jakarta	

Hari/Tanggal : Jumat, 30 Juli 2021  
Moderator : Dr. Zaroni, S.E., M.Si., CISCP, CFMP, CMILT - Universitas Multimedia Nusantara  
PIC : Yoel

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
10:00	10:18	KIA8_AKPM_020	ANALISIS PENGARUH LIKUIDITAS DAN SOLVABILITAS TERHADAP PROFITABILITAS PADA PERUSAHAAN RETAIL TRADE YANG TERDAFTAR PADA BURSA EFEK INDONESIA TAHUN 2017-2019	Marcella Tabita Langkun Fransisca Hanita Rusgowanto	Universitas Bina Nusantara	807
10:18	10:36	KIA8_AKPM_021	PENGUJIAN POLA SIKLUS ARUS KAS DALAM MEMPREDIKSI KEBANGKRUTAN	Eddy Suranta <sup>1</sup> Pratana Puspa Midiastuty <sup>2</sup> Rini Indriani <sup>3</sup> Anton Robiansyah <sup>4</sup>	<sup>1,2,3</sup> Universitas Bengkulu <sup>4</sup> Universitas Terbuka	
10:36	10:54	KIA8_AKPM_090	ARUS KAS BEBAS, UMUR PERUSAHAAN, <i>LEVERAGE</i> TERHADAP MANAJEMEN LABA SERTA PERANAN <i>CORPORATE GOVERNANCE</i> SEBAGAI PEMODERASI	Marantica Song Rainy Paulina Sutrisno	Trisakti School of Management	
10:54	11:12	KIA8_AKPM_271	PENGARUH <i>INTERNAL GOVERNANCE</i> TERHADAP MANAJEMEN LABA AKTIVITAS RILL DENGAN KEPEMILIKAN INSTITUSIONAL SEBAGAI VARIABEL PEMODERASI	Carolyn Lukita	Universitas Buana Perjuangan Karawang (UBP Karawang)	
11:12	11:30	KIA8_CGFA_346	PENGARUH <i>AUDIT COMMITTEE CHARACTERISTIC</i> TERHADAP <i>INTERNAL CONTROL DISCLOSURE</i>	Waode Nurul Azizah	Sekolah Tinggi Manajemen PPM	

Hari/Tanggal : Jumat, 30 Juli 2021

Moderator : Dr. Amir Indrabudiman, SE, MM - Universitas Budi Luhur

PIC : Jessica

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
10:00	10:18	KIA8_CGFA_067	PENGARUH KINERJA KEUANGAN, KINERJA LINGKUNGAN, PENGUNGKAPAN LINGKUNGAN DAN <i>CORPORATE GOVERNANCE</i> TERHADAP NILAI PERUSAHAAN	Dr. Sparta, SE.,ME.Ak., CA Syavira Usman Putri	STIE Indonesia Banking School	808
10:18	10:36	KIA8_AKPM_075	ACCRUALS DAN <i>EARNINGS PERSISTANCE</i> : DETERMINAN FLUKTUASI LABA	Chrisma Katherine Chrelentia Hadi Friska Firnanti	Trisakti School of Management	
10:36	10:54	KIA8_AKPM_076	PENGARUH KARAKTERISTIK PERUSAHAAN, <i>CORPORATE GOVERNANCE</i> DAN <i>GENDER</i> TERHADAP MANAJEMEN LABA	Resti Marliyana Indra Arifin Djashan	Sekolah Tinggi Ilmu Ekonomi Trisakti	
10:54	11:12	KIA8_CGFA_294	PENGARUH KUALITAS TATA KELOLA TERHADAP KINERJA KEUANGAN DAN BIAYA KEAGENAN	Jennifer Florence Yohanes Berenika Kadarusman Steffi Nastia Rianti Yang Elvi Adelina	Universitas Prasetya Mulya	
11:12	11:30	KIA8_AKPM_135	PENGARUH KINERJA KEUANGAN TERHADAP NILAI PERUSAHAAN DENGAN KEBIJAKAN DIVIDEN SEBAGAI MODERASI	Diana Supriati Erizal Azhar Muhammad Ikhsan Pipit Nurafifah	Sekolah Tinggi Ilmu Ekonomi Indonesia	

Hari/Tanggal : Jumat, 30 Juli 2021

Moderator : Dr. M. Irfan Tarmizi, S.E., M.B.A., Ak., CA - Universitas Muhammadiyah Jakarta

PIC : Caroline

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
10:00	10:18	KIA8_AKPA_103	PENGEMBANGAN KURIKULUM AKUNTANSI DI ERA DISRUPTIF MELALUI KAMPUS MERDEKA	Meliana Puspitasari <sup>1</sup> Ihsan Nasihin <sup>2</sup> Yanti <sup>3</sup>	<sup>1,2,3</sup> Universitas Buana Perjuangan Karawang <sup>4</sup> Universitas Singaperbangsa Karawang	809
10:18	10:36	KIA8_AKPA_121	WAJAH PEMBELAJARAN <i>ONLINE</i> AKUNTANSI ERA PANDEMI	Nurul Fauziyyah Ilham Ramadhan Ersyafdi	Universitas Nahdlatul Ulama Indonesia	
10:36	10:54	KIA8_AKPA_332	PENGARUH PELATIHAN PROFESIONAL, PERTIMBANGAN PASAR KERJA, PENGHARGAAN FINANSIAL, PERSONALITAS TERHADAP MAHASISWA AKUNTANSI DALAM PEMILIHAN KARIER SEBAGAI AUDITOR	Lanita Br Hasibuan	Universitas Bhayangkara Jakarta	
10:54	11:12	KIA8_AKPA_213	<i>WORK FROM HOME INTERNSHIP</i> DI KANTOR AKUNTAN PUBLIK: BAGAIMANA PENGARUHNYA BAGI <i>SOFT SKILL</i> MAHASISWA?	Ketut Redita Icha Hafsari Luh Putri Tersiani Retno Yuliati	Universitas Prasetya Mulya	
11:12	11:30	KIA8_AKMK_324	PENGARUH <i>SPIRITUALITY WORKPLACE</i> TERHADAP MOTIVASI MANAJEMEN LABA	Sri Handayani Jaka Suharna	Universitas Esa Unggul	

Hari/Tanggal : Jumat, 30 Juli 2021

Moderator : Dr. Trinandari P. N., SE., M.Si., Ak., CA - Institut Keuangan Perbankan dan Informatika Asia Perbanas

PIC : Agnes

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
10:00	10:18	KIA8_SPEP_160	PENGARUH <i>AUDIT DELAY</i> , UKURAN KANTOR AKUNTAN PUBLIK, <i>FINANCIAL DISTRESS</i> DAN UKURAN PERUSAHAAN TERHADAP <i>AUDITOR SWITCHING</i>	Sigit Pambudi Desy Anggraeni SE.,M.Akt	Universitas Budi Luhur	810
10:18	10:36	KIA8_SPEP_165	APLIKASI PENGELOLAAN DATA NASABAH PADA BANK SAMPAH	Sri Rahayu Desy Anggraeni	Universitas Budi Luhur	
10:36	10:54	KIA8_SPEP_184	PEMAHAMAN KODE ETIK AKUNTAN, KECERDASAN EMOSIONAL DAN KECERDASAN SPIRITUAL DAPAT MEMPENGARUHI PERILAKU ETIS MAHASISWA AKUNTANSI	Fitri Ari Lestari Subagyo	Universitas Kristen Krida Wacana	
10:54	11:12	KIA8_AKPM_276	ANALISIS PENGENDALIAN SISTEM INFORMASI AKUNTANSI ATAS PENDAPATAN RAWAT INAP & RAWAT JALAN PADA RUMAH SAKIT (Studi Etnometodelogi pada RS ABC di daerah Ciputat, Tangerang Selatan)	Rahma Wijayanti Rinaldo	Universitas Muhammadiyah Jakarta	
11:12	11:30	KIA8_SPEP_287	PENGARUH <i>AUDIT TENURE</i> , OPINI AUDIT DAN KEPEMILIKAN PUBLIK TERHADAP <i>AUDIT DELAY</i> DENGAN UKURAN PERUSAHAAN SEBAGAI PEMODERASI	Olivia Diana Putri Christanti Budi Kurniawan	Kalbis Institute	



Hari/Tanggal : Jumat, 30 Juli 2021

Moderator : Yulius Kurnia Susanto, S.E., M.Si. - *Trisakti School of Management*

PIC : Bebbby

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
10:00	10:18	KIA8_SPEP_080	PENGARUH PENGALAMAN, SKEPTISME PROFESIONAL, BEBAN KERJA, INDEPENDENSI, DAN TEKANAN WAKTU TERHADAP KEMAMPUAN AUDITOR DALAM MENDETEKSI KECURANGAN	Egia Pramawastika Nora Hilma Primasari	Universitas Budi Luhur	811
10:18	10:36	KIA8_SPEP_096	PENGARUH PEMAHAMAN SISTEM INFORMASI AKUNTANSI, PENGGUNAAN TEKNOLOGI INFORMASI, <i>PROFESIONALISME AUDITOR</i> TERHADAP KINERJA AUDITOR SAAT PANDEMI	Angela Napitupulu <sup>1</sup> Diana Frederica <sup>2</sup> Agustine Dwianika <sup>3</sup>	<sup>1,2</sup> Universitas Kristen Krida Wacana <sup>3</sup> Universitas Pembangunan Jaya	
10:36	10:54	KIA8_SPEP_226	<i>EMOTIONAL QUOTIENT, HEALTHY LIFESTYLE</i> DAN INTEGRITAS TERHADAP KUALITAS AUDIT DI BPK RI	Swarmilah Hariani Roy Budiharjo	Universitas Mercu Buana	
10:54	11:12	KIA8_SPEP_296	PENGARUH KOMITE AUDIT, REPUTASI KANTOR AKUNTAN PUBLIK DAN OPINI AUDIT TERHADAP <i>AUDIT DELAY</i>	Katrin Fabiola Budi Kurniawan	Institute Teknologi dan Bisnis Kalbis	
11:12	11:30	KIA8_SPEP_335	PENGARUH SOLVABILITAS, OPINI AUDIT, UKURAN PERUSAHAAN DAN REPUTASI KAP TERHADAP <i>AUDIT DELAY</i>	Rani Lestari Marthen Tri Hesti Utamingtyas Diena Noviarini	Universitas Negeri Jakarta	

Hari/Tanggal : Jumat, 30 Juli 2021

Moderator : Dr. Istianingsih Sastrodiharjo, M.S.Ak., CA. CSRA, CMA, CACP. - Universitas Bhayangkara Jakarta Raya

PIC : Catherine

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
10:00	10:18	KIA8_SPEP_093	PENGARUH KESULITAN KEUANGAN TERHADAP MANAJEMEN LABA DENGAN INTERNAL AUDIT SEBAGAI VARIABEL MODERASI	Devi Silviana Elfina Astrella Sambuaga	Universitas Pelita Harapan	812
10:18	10:36	KIA8_SPEP_094	PENGARUH TRANSAKSI PIHAK BERELASI TERHADAP <i>FEE AUDIT</i> DENGAN AUDIT INTERNAL SEBAGAI VARIABEL MODERASI	Inas Bernessa Buditami IGKA Ulupui Dwi Handarini Marsellisa Nindito Desy Rahmawati	Universitas Negeri Jakarta	
10:36	10:54	KIA8_SPEP_114	KOMPETENSI AUDITOR, INDEPENDENSI, <i>SKEPTISME PROFESIONAL</i> DAN KUALITAS AUDIT	Renaldi Rizal Mawardi	Perbanas Institute	
10:54	11:12	KIA8_SPEP_118	PENGARUH INDEPENDENSI, ETIKA PROFESI DAN PENGALAMAN AUDITOR TERHADAP PERTIMBANGAN MATERIALITAS AUDITOR	Muhammad Riandy Sopiandi Irma Paramita Sofia Agustine Dwianika	Universitas Pembangunan Jaya	
11:12	11:30	KIA8_SPEP_119	MANAJEMEN RANTAI PASOK SAPI PADA PROGRAM TEBAR HEWAN KURBAN DOMPET DHUAFRA REPUBLIKA	Zainal Abidin Rimi Gusliana Mais	Sekolah Tinggi Ilmu Ekonomi (STEI) Indonesia	

Hari/Tanggal : Jumat, 30 Juli 2021

Moderator : Dr. Temy Setiawan, S.E., Ak., M.Ak., CA., CIBA - Universitas Bunda Mulia

PIC : Milka

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
10:00	10:18	KIA8_CGFA_140	PERSEPSI AUDITOR ATAS KONFLIK KEPENTINGAN DAN PERBURUAN RENTE DALAM MENDETEKSI INDIKASI <i>FRAUD</i>	Natasha Priscilla Silooy Novita	Universitas Trilogi	813
10:18	10:36	KIA8_CGFA_151	PENGARUH <i>FINANCIAL STABILITY, NATURE INDUSTRY</i> , PERGANTIAN AUDITOR DAN PERUBAHAN DIREKSI TERHADAP INDIKASI KECURANGAN LAPORAN KEUANGAN	Nunuk Anisa Sri Ambarwati Hotman Fredy	Universitas Pancasila	
10:36	10:54	KIA8_AKMK_163	<i>BUSY CEO</i> DAN KINERJA PERUSAHAAN: APAKAH KOMPENSASI BERPERAN SEBAGAI PEMODERASI?	Dyna Rachmawati Rachel Laudya	Widya Mandala Catholic Surabaya University	
10:54	11:12	KIA8_CGFA_250	PENGHINDARAN RISIKO PADA DIREKSI DAN KOMISARIS PEREMPUAN TERHADAP MANAJEMEN LABA	Angelina Natasia Susanto Jason Matthew Rinaningsih Titin Pranoto	Universitas Prasetya Mulya	
11:12	11:30	KIA8_CSRS_270	DAMPAK PENGUNGKAPAN FINANSIAL DAN NON-FINANSIAL TERHADAP EFISIENSI INVESTASI	Devina R Amalia WijayaTriwacananingrum	Universitas Pelita Harapan	

Hari/Tanggal : Jumat, 30 Juli 2021  
Moderator : Dr. Indah Masri, M.S.Ak., CA - Universitas Pancasila  
PIC : Faqih

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
10:00	10:18	KIA8_APJK_100	PENGARUH <i>FINANCIAL DISTRESS</i> DAN KONSERVATISME AKUNTANSI TERHADAP <i>TAX AVOIDANCE</i>	Nur Alifa Rahmawati Agustine Dwianika Fitriyah Nurhidayah	Universitas Pembangunan Jaya	814
10:18	10:36	KIA8_CSRS_104	ANALISIS KOMPARATIF LAPORAN KEBERLANJUTAN BERDASARKAN STANDAR GRI KATEGORI SOSIAL	Muhammad Habibie Al Hamzah Sila Ninin Wisnantiasri Fitriyah Nurhidayah Ceicillia Novita Roseline Ari Syahrial	Universitas Pembangunan Jaya	
10:36	10:54	KIA8_CGFA_117	PENGARUH PROPORSI DEWAN KOMISARIS INDEPENDEN, KEPEMILIKAN MANAJERIAL DAN KEPEMILIKAN INSTITUSIONAL TERHADAP POTENSI KECURANGAN LAPORAN KEUANGAN	Rosa Lidya Srait Maulana Malik Muhammad	Kalbis Institute	
10:54	11:12	KIA8_APJK_131	DAMPAK TARIF PAJAK PENGHASILAN BADAN DAN KEBIJAKAN <i>TAX HOLIDAY</i> TERHADAP INVESTASI ASING LANGSUNG DI INDONESIA	Nunung Nuryani Zhafirah Lavinia	Institut Bisnis dan Informatika Kwik Kian Gie	
11:12	11:30	KIA8_AKMK_150	DISPARITAS KOMPENSASI EKSEKUTIF-KARYAWAN DAN KINERJA BANK: PERAN MODERASI <i>TECHNICAL COMPLEXITY</i>	Fransiska Cicilia Nova Novita	STIE Indonesia Banking School	

Hari/Tanggal : Jumat, 30 Juli 2021  
Moderator : Dr. MF. Christiningrum, Ak., CA - Institus Bisnis Nusantara  
PIC : Erni

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
10:00	10:18	KIA8_APSP_233	ANALISIS TEMUAN PEMERIKSAAN TERKAIT ASET TETAP PADA LAPORAN HASIL PEMERIKSAAN (LHP) BPK RI ATAS LAPORAN KEUANGAN KEMENTERIAN/LEMBAGA TAHUN ANGGARAN 2016 S.D 2018	Apriyana Lies Zulfati	Sekolah Tinggi Ilmu Ekonomi Indonesia (STIE Indonesia)	815

Hari/Tanggal : Jumat, 30 Juli 2021

Moderator : Dr. Tjhai Fung Jin - *Trisakti School of Management*

PIC : Andrean

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
13:00	13:18	KIA8_AKPM_034	ANALISA RETURN SAHAM PADA PERUSAHAAN INDEKS LQ45 PERIODE 2017-2019	Rini Tri Handayani Maria Stefani Osesoga	Universitas Multimedia Nusantara	801
13:18	13:36	KIA8_AKPM_035	FAKTOR-FAKTOR YANG MEMPENGARUHI PROFITABILITAS PERUSAHAAN	Maulifecca Deimyen Chermian Eforis	Universitas Multimedia Nusantara	
13:36	13:54	KIA8_AKPM_037	FAKTOR-FAKTOR YANG MEMPENGARUHI KINERJA PERUSAHAAN YANG TERDAFTAR DI INDEKS LQ45	Ervina Gunawan Karina Harjanto	Universitas Multimedia Nusantara	
13:54	14:12	KIA8_AKPM_170	PERAN <i>CORPORATE GOVERNANCE</i> DAN <i>WHISTLEBLOWING SYSTEM</i> TERHADAP INTEGRITAS LAPORAN KEUANGAN	Adelia Eka Safitri Puspita Rani	Universitas Budi Luhur	
14:12	14:30	KIA8_AKPM_217	PENGARUH <i>FINANCIAL PERFORMANCE</i> DAN REPUTASI <i>UNDERWRITER</i> TERHADAP <i>ANNUAL RETURN</i> PADA PERUSAHAAN YANG <i>UNDERPRICING</i> SAAT MELAKUKAN <i>INITIAL PUBLIC OFFERING</i> DI BURSA EFEK INDONESIA TAHUN 2016-2017	Meiliana Jaunanda Frieska Angelia	Universitas Pelita Harapan	

Hari/Tanggal : Jumat, 30 Juli 2021

Moderator : Sandy Harianto, Ph.D - Universitas Prasetiya Mulya

PIC : Felix Budiman

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
13:00	13:18	KIA8_AKSR_105	<i>SHARIA AUDIT PRACTICES: AUDITOR COMPETENCE AND SHARIA COMPLIANCE</i>	Sophia Andini	Institut Teknologi dan Bisnis Kalbis	802
13:18	13:36	KIA8_APJK_273	<i>HOW DO THE IMPACT OF EXECUTIVE COMPENSATION, EXECUTIVE CHARACTER, AUDIT COMMITTEE, AND AUDIT QUALITY ON TAX AVOIDANCE IN MINING COMPANIES REGISTERED IN INDONESIA STOCK EXCHANGE ?</i>	Kenny Ardillah <sup>1</sup> Agus Prasetyo C <sup>2</sup>	<sup>1</sup> Institut Teknologi dan Bisnis Kalbis <sup>2</sup> Universitas Matana	
13:36	13:54	KIA8_AKPM_309	<i>DO TAX PLANNING, AUDIT QUALITY, AND MANAGERIAL OWNERSHIP DECREASE EARNINGS MANAGEMENT IN CONSUMER GOODS MANUFACTURING COMPANIES ?</i>	Kenny Ardillah <sup>1</sup> Selvi Vesakhadevi <sup>2</sup>	<sup>1</sup> Institut Teknologi dan Bisnis Kalbis <sup>2</sup> Universitas Matana	
13:54	14:12	KIA8_CSRS_315	<i>HOW DO THE EFFECT OF CORPORATE ENVIRONMENTAL DISCLOSURE, ENVIRONMENTAL PERFORMANCE, AND CORPORATE GOVERNANCE STRUCTURE TO FIRM VALUE IN INDONESIA 'S LISTED MANUFACTURING COMPANIES?</i>	Kenny Ardillah <sup>1</sup> Zelindio Chandra <sup>2</sup>	<sup>1</sup> Institut Teknologi dan Bisnis Kalbis <sup>2</sup> Universitas Matana	
14:12	14:30	KIA8_AKMK_341	<i>THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY, INVESTMENT DECISIONS AND MANAGERIAL OWNERSHIP ON VALUE OF THE COMPANY IN MANUFACTURING COMPANIES : EVIDENCE FROM INDONESIA</i>	Kenny Ardillah <sup>1</sup> Thenia <sup>2</sup>	<sup>1</sup> Kalbis Institute <sup>2</sup> Universitas Matana	

Hari/Tanggal : Jumat, 30 Juli 2021

Moderator : Dr. Rini, Ak, CA - Universitas Islam Negeri Syarif Hidayatullah Jakarta

PIC : Felix Setiawan

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
13:00	13:18	KIA8_AKSR_132	ANALISIS KINERJA BANK SYARIAH: PENDEKATAN <i>MAQASHID SHARIAH INDEX</i> DAN <i>ISLAMICITY PERFORMANCE INDEX</i>	Dahlifah Abdul Rohman	Sekolah Tinggi Ilmu Ekonomi Indonesia	803
13:18	13:36	KIA8_AKSR_133	STUDI KOMPARATIF DIVERSIFIKASI ASET, PERTUMBUHAN ASET, ROA PADA BANK KONVENSIONAL DAN SYARIAH	Habsyah Fitri Aryani Ruli Bestari	Universitas Nahdlatul Ulama Indonesia	
13:36	13:54	KIA8_AKSR_136	PENENTUAN ATAS KEPUTUSAN MAHASISWA MENABUNG DI PERBANKAN SYARIAH	Uun Sunarsih Meitry Nurachma Wijyantie	Sekolah Tinggi Ilmu Ekonomi Indonesia	
13:54	14:12	KIA8_AKSNL_158	ANALISIS REKOMENDASI PENGUNGKAPAN LAPORAN PUBLIK PADA URUN DANA ( <i>CROWDFUNDING</i> ) DIGITAL BERBASIS DONASI	Ruli Bestari Tasyah Arvila	Universitas Nahdlatul Ulama Indonesia	
14:12	14:30	KIA8_AKSR_261	EVALUASI PENERAPAN PERNYATAAN STANDAR AKUNTANSI KEUANGAN (PSAK) NO 109 DI YAYASAN KESEJAHTERAAN UKHUWWAH BALI	Anggia Homy Nahomy Monica Weni Pratiwi	Universitas Bakrie	

Hari/Tanggal : Jumat, 30 Juli 2021

Moderator : Dr. Sparta, S.E., M.E., Ak., CA. - Sekolah Tinggi Ilmu Ekonomi Indonesia Banking School

PIC : Felix Christian

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
13:00	13:18	KIA8_AKPM_091	FAKTOR-FAKTOR YANG MEMPENGARUHI <i>FIRM VALUE</i> DAN <i>CAPITAL STRUCTURE</i>	Frederica Kusnandar Temy Setiawan	Universitas Bunda Mulia	804
13:18	13:36	KIA8_AKPM_102	MODERASI PROPORSI DEWAN DIREKSI DALAM PENINGKATAN KINERJA PROFITABILITAS PERUSAHAAN PERASURANSIAN DI INDONESIA	Taufiq Akbar Inung Wijayanti	Perbanas Institute	
13:36	13:54	KIA8_AKPM_108	PENGARUH PROFABILITAS, <i>LAVERAGE</i> DAN <i>MARKET VALUE</i> TERHADAP RETURN SAHAM	Salsa Nabila Izzat Putri Nunung Aini Rahmah	Universitas Jenderal Achmad Yani	
13:54	14:12	KIA8_AKPM_187	PENGARUH <i>GREEN INNOVATION</i> DAN <i>CSR</i> TERHADAP PENGEMBANGAN BERKELANJUTAN YANG DIMEDIASI OLEH <i>GREEN PERFORMANCE</i>	Fenny Marietza Melly Nadia	Universitas Bengkulu	
14:12	14:30	KIA8_SPEP_299	DAMPAK MENGUATNYA DISRUPSI TEKNOLOGI TERHADAP EKSISTENSI PROFESI AKUNTANSEBUAH REVIEW LITERATUR	Taufik Hidayadi Ruli Bestari	Universitas Nahdlatul Ulama Indonesia	



Hari/Tanggal : Jumat, 30 Juli 2021

Moderator : Dr. Antonius Herusetya, Ak., CA., M.M - Universitas Pelita Harapan

PIC : Steffanie Lin Carolie

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
13:00	13:18	KIA8_SPEP_054	PRAKTIK PENGELOLAAN DANA DESA: SEBUAH KAJIAN TENTANG AKUNTABILITAS DAN TRANSPARANSI	Putu Prema Sulistyning Putri Rhosalina Damayanti Aprina Nugrahesthy Sulistya Hapsari	Universitas Kristen Satya Wacana	805
13:18	13:36	KIA8_SPEP_185	PENGARUH ETIKA, PENGALAMAN, DAN KEAHLIAN AUDITOR TERHADAP OPINI AUDIT	Harselinda Irianti Subagyo	Universitas Kristen Krida Wacana	
13:36	13:54	KIA8_SPEP_268	PENGARUH <i>SKEPTISISME PROFESIONAL</i> , KOMPLEKSITAS TUGAS DAN TEKNIK AUDIT BERBANTUAN KOMPUTER TERHADAP KUALITAS AUDIT	Yuliana Sari Kurniawati	Universitas Bunda Mulia	
13:54	14:12	KIA8_SPEP_311	SMARTPLS VS SPSS MODEL : DETERMINANT KINERJA AUDITOR SERTA IMPLIKASINYA TERHADAP ETIKA PROFESI	Sulhendri Juita Tanjung Zulmi Kurniawan RaniaIda Hendri	Universitas Muhammadiyah Jakarta	
14:12	14:30	KIA8_SPEP_327	PENGARUH <i>OPINION SHOPPING</i> , <i>AUDIT TENURE</i> DAN PERTUMBUHAN PERUSAHAAN TERHADAP OPINI AUDIT <i>GOING CONCERN</i>	Wulandari Agustiniingsih Danu Prasetyo	Universitas Esa Unggul	

Hari/Tanggal : Jumat, 30 Juli 2021

Moderator : Prof. Dr. Wiwik Utami, M.Si., Ak., CA, CMA. - Universitas Mercu Buana

PIC : Marsha

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
13:00	13:18	KIA8_AKPM_052	PENGARUH <i>FRAUD HEXAGON</i> TERHADAP <i>FRAUDULENT FINANCIAL REPORTING</i> (STUDI KASUS PADA PERUSAHAAN MANUFAKTUR SUB SEKTOR SEMEN YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2014-2019)	Alya Azzahra Walmlinkara Neni Maryani	Universitas Jenderal Achmad Yani Cimahi	806
13:18	13:36	KIA8_AKPM_145	PENGARUH KEBERADAAN DIREKTUR UTAMA DAN DIREKTUR KEUANGAN WANITA TERHADAP KUALITAS LABA	Michelle Pamela Ira Geraldina	<i>STIE Indonesia Banking School</i>	
13:36	13:54	KIA8_AKPM_146	PENGARUH STRATEGI DIVERSIFIKASI, STRUKTUR MODAL DAN UKURAN PERUSAHAAN TERHADAP NILAI PERUSAHAAN	Dwy Lita Rusvita Maulana Malik Muhammad	Institut Teknologi dan Bisnis Kalbis	
13:54	14:12	KIA8_AKPM_182	ANALISIS PENGARUH KINERJA PERUSAHAAN TERHADAP <i>ANNUAL REPORT READABILITY</i> PADA PERUSAHAAN-PERUSAHAAN DENGAN STRUKTUR MODAL YANG BERBEDA	Olivia Kusuma Wardhani Mulyadi Noto Soetardjo	Universitas Pelita Harapan	
14:12	14:30	KIA8_AKPM_267	PENGARUH KEPEMILIKAN KELUARGA DAN KEPEMILIKAN INSTITUSIONAL TERHADAP KEBIJAKAN DIVIDEN PERUSAHAAN	Priska Regita Risdiani Sella Nichia Retno Yuliati Vania Pradipta Gunawan	Universitas Prasetya Mulya	

Hari/Tanggal : Jumat, 30 Juli 2021

Moderator : Dirvi Surya Abbas, S.E., M.Ak - Universitas Muhammadiyah Tangerang

PIC : Yoel

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
13:00	13:18	KIA8_AKPM_055	PENGARUH RASIO KEUANGAN DAN MEKANISME <i>CORPORATE GOVERNANCE</i> TERHADAP <i>FINANCIAL DISTRESS</i> DI MASA PANDEMI COVID-19	Lidia Nurhayati Lely Dahlia	Universitas Trilogi	807
13:18	13:36	KIA8_CGFA_181	PENGARUH MEKANISME <i>GOOD CORPORATE GOVERNANCE</i> TERHADAP MANAJEMEN LABA	Wiwi Idawati Ahmad Syamsudduha	STIE Indonesia Banking School	
13:36	13:54	KIA8_SPEP_282	PENGARUH RASIO PROFITABILITAS, RASIO LIKUIDITAS, PERTUMBUHAN PERUSAHAAN TERHADAP OPINI AUDIT <i>GOING CONCERN</i>	Kimberli Budi Kurniawan	Kalbis Institute	
13:54	14:12	KIA8_SPEP_288	PENGARUH <i>FINANCIAL DISTRES</i> , <i>AUDIT TENURE</i> DAN UKURAN PERUSAHAAN TERHADAP PENERIMAAN OPINI AUDIT <i>GOING CONCERN</i> PADA PERUSAHAAN MANUFAKTUR	Mega Ayu Srika Budi Kurniawan	Kalbis Institute	
14:12	14:30	KIA8_SPEP_307	PENGARUH <i>AUDIT JUDGMENT</i> , PENGALAMAN AUDITOR DAN ETIKA PROFESI TERHADAP PERTIMBANGAN TINGKAT MATERIALITAS AUDIT	Ahmad Rafiq Anshari Trinandari Prasetyo Nugrahanti	Perbanas Institute Jakarta	

Hari/Tanggal : Jumat, 30 Juli 2021

Moderator : Reskino, S.E., M.Si., Ak., CA., CMA., CERA - Universitas Islam Negeri Syarif Hidayatullah Jakarta

PIC : Jessica

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
13:00	13:18	KIA8_CGFA_022	PENDETEKSIAN KECURANGAN LAPORAN KEUANGAN DENGAN MODEL <i>FRAUD TRIANGLE</i>	Ni Nyoman Ayu Suryandari Anak Agung Putu Gede Bagus Arie Susandya Anak Agung Made Sintya Wahyuningsih	Universitas Mahasaraswati Denpasar	808
13:18	13:36	KIA8_AKPM_137	DAMPAK <i>RISK BASED AUDIT</i> TERHADAP KINERJA PERUSAHAAN	Ari Naswandi Novita	Universitas Trilogi	
13:36	13:54	KIA8_AKPM_183	PENGARUH LABA BERSIH, HUTANG BANK & ARUS KAS OPERASI TERHADAP KEBIJAKAN DIVIDEN PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BEI PADA ERA PANDEMI COVID 19	Widjanarko Tania Rambe Putri. S.Ak	Institut Bisnis dan Informatika Kosgoro 1957	
13:54	14:12	KIA8_CGFA_317	PENGARUH KUALITAS AUDIT TERHADAP MANAJEMEN LABA	Nany Chandra Marsetio Retno Yuliaty	Universitas Prasetya Mulya	
14:12	14:30	KIA8_CGFA_329	PENGARUH <i>GOOD CORPORATE GOVERNANCE</i> TERHADAP <i>FINANCIAL DISTRESS</i>	Menik Indrati Rafika Handayani	Univeristas Esa Unggul	

Hari/Tanggal : Jumat, 30 Juli 2021

Moderator : Dr. Lies Zulfiati, S.E., M.S.i, Ak., CA- Sekolah Tinggi Ilmu Ekonomi Indonesia

PIC : Caroline

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
13:00	13:18	KIA8_AKPM_043	PENGARUH FINANCIAL TARGET, INEFFECTIVE MONITORING, PERGANTIAN AUDITOR, DAN PERUBAHAN DIREKSI TERHADAP KECURANGAN LAPORAN KEUANGAN PADA PERUSAHAAN PUBLIK DI INDONESIA	Yetty Murni Revina Resty Utami Widyaningsih Azizah	Universitas Pancasila	809
13:18	13:36	KIA8_APSP_095	PENGARUH KOMPETENSI SDM, PEMANFAATAN TEKNOLOGI INFORMASI DAN PENGENDALIAN INTERN TERHADAP KETEPATAN WAKTU PELAPORAN KEUANGAN PENGGUNAAN DANA BOS & DANA BOP PADA SDN DI KECAMATAN MAKASAR JAKARTA TIMUR	Salfa Amanda Defani Nelyumna Kurnia Heriansyah	Universitas Pancasila	
13:36	13:54	KIA8_APSP_120	FAKTOR-FAKTOR YANG MEMPENGARUHI KUALITAS AUDIT PADA MASA PANDEMI COVID-19	Chandra Wulan Atika Sari Novita	Universitas Trilogi	
13:54	14:12	KIA8_APSP_161	<i>UTILIZATION OF VILLAGE FUNDS AND VILLAGE DEVELOPMENT EXPENDITURES: THE ROLE OF VILLAGE BUDGET STRESS AS MODERATOR VARIABLE</i>	Ronald Tehupuring Dhea Rizki Yunita	STIE YKPN	
14:12	14:30	KIA8_APSP_199	PENGARUH AKUNTABILITAS, TRANSPRANSI DAN PARTISIPASI MASYARAKAT PADA EFEKTIVITAS PENGELOLAAN DANA DESA (STUDI KASUS PADA DESA DI KECAMATAN PEBAYURAN KABUPATEN BEKASI)	Lina Yulistiana Istianingsih Sastrodiharjo	Universitas Bhayangkara Jakarta Raya	

Hari/Tanggal : Jumat, 30 Juli 2021

Moderator : Dr. Anies Lastiati, SE. Ak., MHRM., M.Ed.St., CA - Universitas Trilogi

PIC : Agnes

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
13:00	13:18	KIA8_CSRS_024	FAKTOR-FAKTOR YANG MEMENGARUHI <i>CSR DISCLOSURE</i> PADA PERUSAHAAN YANG TERDAFTAR DI BEI	Gemma Shafa Mawadda Muhammad Arief Effendi	<i>Trisakti School of Management</i>	810
13:18	13:36	KIA8_AKPM_050	PENGARUH KARAKTERISTIK PERUSAHAAN DAN FAKTOR LAINNYA TERHADAP PRAKTIK MANAJEMEN LABA	Anastasia Febrina Widyawati Lekok	<i>Trisakti School of Management</i>	
13:36	13:54	KIA8_AKPM_061	PENGARUH KARAKTERISTIK PERUSAHAAN TERHADAP PENGUNGKAPAN <i>CSR</i> DENGAN MEKANISME <i>CG</i> SEBAGAI VARIABEL MODERASI	Raphilia Janice Maria Natalia	Universitas Kristen Maranatha	
13:54	14:12	KIA8_AKMK_098	ANALISIS JUMLAH UMKM SEBELUM DAN SESUDAH PENERAPAN <i>FINTECH PEER-TOO-PEER LENDING</i>	Nelli Novyarni Muhammad Syeikh Abu Bakar Al Khanafi	Sekolah Tinggi Ilmu Ekonomi Indonesia	
14:12	14:30	KIA8_AKPM_280	PERANAN KOMITE AUDIT DALAM PENGUNGKAPAN <i>INTERNET FINANCIAL REPORTING</i> DI SEKTOR MANUFAKTUR INDONESIA	Uhti Aisyah Khumayroh Rida Prihatni I Gusti Ketut Agung Ulupui	Universitas Negeri Jakarta	

Hari/Tanggal : Jumat, 30 Juli 2021

Moderator : Dr. Puji Isyanto, S.E., M.M. - Universitas Buana Perjuangan Karawang

PIC : Bebbby

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
13:00	13:18	KIA8_AKMK_153	PENGARUH ENTERPRISE RISK MANAGEMENT DAN STRUKTUR KEPEMILIKAN TERHADAP KINERJA KEUANGAN	Alvia Yanti Sila Ninin Wisnantiasri Irma Paramita Sofia	Universitas Pembangunan Jaya	811
13:18	13:36	KIA8_AKMK_155	<i>KAIZEN COSTING</i> UNTUK MENINGKATKAN KEPUASAN PELANGGAN PADA <i>STARTUP</i> (STUDI KASUS: KEDAI KOPI <i>UNCLEBREW</i> JAKARTA)	Antika Rizki Utami Permadi Lely Dahlia	Universitas Trilogi	
13:36	13:54	KIA8_AKMK_195	PENGARUH PERENCANAAN PAJAK, PROFITABILITAS, <i>LEVERAGE</i> DAN KOMPOSISI WANITA TERHADAP MANAJEMEN LABA	Jf Jelita	Universitas Bunda Mulia	
13:54	14:12	KIA8_AKMK_222	PENGARUH <i>INTELLECTUAL CAPITAL</i> DAN <i>ENVIRONMENTAL DISCLOSURE</i> TERHADAP NILAI PERUSAHAAN	Naning Sundari Erna Setiany	Universitas Mercu Buana	
14:12	14:30	KIA8_AKMK_306	PENGARUH ATRIBUT SUMBER DAYA MANUSIA TERHADAP PERFORMA PERUSAHAAN DI BEI	Louisa Alexis Nathania Michelle Ahmad Setyo Hadi Retno Yulianti	Universitas Prasetya Mulya	

Hari/Tanggal : Jumat, 30 Juli 2021

Moderator : Dr. Meifida Ilyas., SE.,M.Si.,Ak.,CA.,CSRS.,CSRA - Universitas Satya Negara Indonesia

PIC : Catherine

Waktu	Kode Paper	Judul	Penulis	Instansi	Ruang
13:00 13:18	KIA8_AKMK_023	PENGARUH <i>CORPORATE GOVERNANCE</i> DAN UKURAN PERUSAHAAN TERHADAP PRAKTIK PERATAAN LABA ( <i>INCOME SMOOTHING</i> ) PADA PERUSAHAAN MAKANAN DAN MINUMAN YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI) TAHUN 2014-2018	Suci Ratriana Ginting Ridarmelli, S.E., M. Si., Ak., CA.	Institut Perbanas Jakarta	812
13:18 13:36	KIA8_AKMK_089	PENGARUH PENGUNGKAPAN LINGKUNGAN PADA KINERJA KEUANGAN DAN NILAI PERUSAHAAN	Jennifer Debby Lely Dahlia	Universitas Trilogi	
13:36 13:54	KIA8_AKMK_092	PENGARUH PENERAPAN <i>KAIZEN COSTING</i> TERHADAP KUALITAS PELAYANAN PENGUNJUNG PADA <i>AGROEDUWISATA ATTAQIE FARM</i>	Talitha Utami Lely Dahlia	Universitas Trilogi	
13:54 14:12	KIA8_CSRS_253	ANALISIS FAKTOR-FAKTOR <i>NON-FINANCIAL</i> YANG MEMPENGARUHI PENGUNGKAPAN <i>ISLAMIC SOCIAL REPORTING</i>	Fitriah Ulfah Kasmi Hizzah Muslimah Ilham Ramadhan Ersyafdi	Universitas Nahdlatul Ulama Indonesia	
14:12 14:30	KIA8_CSRS_255	PENGARUH TATA KELOLA PERUSAHAAN TERHADAP RETURN SAHAM	Jimmy Wijaya Herlina Lusmeida	Universitas Pelita Harapan	



Hari/Tanggal : Jumat, 30 Juli 2021

Moderator : Dr. Nurul Aisyah Rachmawati, S.E., M.S.Ak. - Universitas Trilogi

PIC : Milka

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
13:00	13:18	KIA8_APJK_073	PENGARUH KEADILAN PERPAJAKAN, MOTIVASI MEMBAYAR PAJAK DAN PENDAPATAN WAJIB PAJAK TERHADAP KEPATUHAN WPOP	Jessica Fidela Hendra Firmanto Santoso Deni Iskandar	Universitas Kristen Krida Wacana	813
13:18	13:36	KIA8_APJK_142	PELATIHAN PERHITUNGAN PAJAK PENGHASILAN BADAN UNTUK PENINGKATAN KOMPETENSI SISWA/I SMK TRIGUNA 1956	Farida Ayu Avisena Nusantari Suryani Desy Mariani	Universitas Budi Luhur	
13:36	13:54	KIA8_APJK_166	PENGARUH <i>CAPITAL INTENSITY</i> DAN <i>INVENTORY INTENSITY</i> TERHADAP AGRESIVITAS PAJAK YANG DIMODERASI OLEH <i>SALES GROWTH</i>	Vivi Adeyani Tandean	STIE Jayakarta	
13:54	14:12	KIA8_APJK_186	<i>BOOK-TAX DIFFERENCES</i> , KUALITAS LABA, KUALITAS AUDIT: PENGARUH HUBUNGAN LANGSUNG DAN TIDAK LANGSUNG	Ratih Tri Purnama Eddy Suranta Pratana Puspa Midiastuty Fachruzzaman Madani Hatta	Universitas Bengkulu	
14:12	14:30	KIA8_APJK_249	PENGARUH <i>E-FIN</i> , <i>E-FILLING</i> , PENGETAHUAN PERPAJAKAN, SANKSI PERPAJAKAN, KEPATUHAN PERPAJAKAN TERHADAP PENINGKATAN PELAPORAN WAJIB PAJAK	Angelica Novita Mulyadi	Universitas Bhayangkara Jakarta Raya	

Hari/Tanggal : Jumat, 30 Juli 2021

Moderator :Dr. Agoestina Mappadang, MM, BKP - Universitas Budi Luhur

PIC : Faqih

Waktu		Kode Paper	Judul	Penulis	Instansi	Ruang
13:00	13:18	KIA8_APJK_048	FAKTOR-FAKTOR YANG MEMPENGARUHI KEPATUHAN WAJIB PAJAK ORANG PRIBADI SELAMA PANDEMI COVID-19	Lusy Livia Meiriska Febrianti	STIE Trisakti	814
13:18	13:36	KIA8_AKPM_062	FAKTOR-FAKTOR YANG MEMENGARUHI TAX AVOIDANCE PADA PERUSAHAAN MANUFAKTUR DI BEI TAHUN 2017-2019	Arwina Karmudiandri Retno Dwi Pangesti	<i>Trisakti School of Management</i>	
13:36	13:54	KIA8_AKPM_159	DETERMINAN OPINI AUDIT <i>GOING CONCERN</i> DENGAN OPINI AUDIT TAHUN SEBELUMNYA SEBAGAI VARIABEL PEMODERASI	Edward Petterson Amir Indrabudiman	Universitas Budi Luhur	
13:54	14:12	KIA8_SPEP_171	PENGEMBANGAN APLIKASI PROGRAM SIMPAN DAN PINJAM PADA KOPERASI SERBA USAHA (KSU) MEKAR SARI BERBASIS MICROSOFT EXCEL	Puspita Rani Anita Wahyu Indrasti Prita Andini	Universitas Budi Luhur	
14:12	14:30	KIA8_AKMK_257	SISTEM PENGUKURAN KINERJA STRATEGIS DAN KINERJA PERUSAHAAN JASA PENERBANGAN DI INDONESIA	Wuri Septi Handayani1 Lindrianasari2 Yuliansyah3 Rindu Rika Gamayuni4	1 Universitas Budi Luhur 2,3,4 Universitas Lampung	



IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN AKUNTAN PENDIDIK



UKRIDA  
Universitas Kristen Krida Wacana

Fakultas  
Ekonomi &  
Bisnis

# ABSTRAK PAPER

## AKUNTANSI KEUANGAN DAN PASAR MODAL (AKPM)

## PENGARUH ROE DAN DPR TERHADAP PBV DENGAN DER SEBAGAI VARIABEL *INTERVENING*

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### *Abstract*

*This study aimed to analyze the influence of Return on Equity (ROE) and Dividend Payout Ratio (DPR) on Price to Book Value (PBV) with Debt Equity Ratio (DER) as an intervening variable. This study used a sample of manufacturing companies sub-sector of various industry that were listed on Indonesia Stock Exchange (IDX) in 2015-2019. The statistical methods used in this research is Partial Least Square (PLS). The result showed that Return on Equity and Debt Equity Ratio have a significant effect on Price to Book Value, Dividend Payout Ratio doesn't have effect on Price to Book Value, Return on Equity doesn't have effect on Debt Equity Ratio, Dividend Payout Ratio have significant effect on Debt Equity Ratio, Debt Equity Ratio is not able to mediate the effect of Return on Equity on Price to Book Value, and Debt Equity Ratio is able to mediate the effect of Dividend Payout Ratio on Price to Book*

**Keywords:** *Debt Equity Ratio, Dividend Payout Ratio, Price to Book Value, Return on Equity*

**ANALISIS PENGARUH LIKUIDITAS DAN SOLVABILITAS TERHADAP  
PROFITABILITAS PADA PERUSAHAAN *RETAIL TRADE* YANG TERDAFTAR  
PADA BURSA EFEK INDONESIA TAHUN 2017-2019**

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**Abstrak**

Penelitian ini bertujuan untuk mengetahui pengaruh rasio likuiditas dan solvabilitas terhadap profitabilitas. Variabel yang diuji dalam penelitian ini terdiri dari variabel bebas yaitu likuiditas dan solvabilitas, dan variabel terikat yaitu profitabilitas. Jenis penelitian ini adalah penelitian kuantitatif. Populasi dalam penelitian ini adalah seluruh perusahaan perdagangan ritel yang terdaftar di Bursa Efek Indonesia. Sampel dalam penelitian ini berjumlah 33 sampel. Teknik analisis data yang digunakan adalah SPSS versi 25 dengan begitu Variabel dependen (Y) Profitabilitas memiliki nilai minimum -0,11 , nilai maksimum 0,138. Variabel ini memiliki nilai rata-rata 0,03579 dan nilai standar deviasi 0,041826. Variabel independen (X1) Likuiditas memiliki nilai minimum 0,017 , nilai maksimum 2,801. Variabel ini memiliki nilai rata-rata 0,78994 dan nilai standar deviasi 0,808678. Variabel independen (X2) Solvabilitas memiliki nilai minimum 0,158, nilai maksimum 0,884. Variabel ini memiliki nilai rata-rata 0,47158 dan nilai standar deviasi 0,214967. nilai *Adjusted R Square* adalah sebesar 0.439. Hal ini menunjukkan bahwa nilai koefisien determinasi dari penelitian ini adalah sebesar 0.439 dimana nilai tersebut menjelaskan sebesar 43.9% variabel independen penelitian ini dapat menjelaskan variabel dependennya.

***Kata Kunci:*** *Likuiditas, Solvabilitas, Profitabilitas*

## PENGUJIAN POLA SIKLUS ARUS KAS DALAM MEMPREDIKSI KEBANGKRUTAN

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### *Abstract*

*The model of cash flow from operating, investing, and financing activities of each company is one of the important information for many parties, especially in predicting company performance and the probability of bankruptcy. The cash flow model used in this study uses eight forms of cash flow patterns. The data collected consisted of 96 firms listed on the Indonesia Stock Exchange with an observation period of 2010 to 2019. The purpose of this study was to determine whether there are differences in any cash flow patterns between companies that went bankrupt and those that did not. This study further aims to prove the cash flow patterns of operating, investing, and financing activities can be used to predict the probability of bankruptcy. The results prove that there are significant differences in cash flow patterns between companies that have gone bankrupt and those that are not. The results of further research prove that the company has the greatest probability of bankruptcy when the company has negative operating cash flows, positive cash flows from investing activities and positive cash flows from financing activities. Furthermore, the company experiences the probability of bankruptcy when the company has negative operating and investing cash flows with positive cash flows from financing activities. The company does not have a probability of bankruptcy when the company has positive operating cash flow with negative investment cash flow and positive cash flow from financing activities.*

**Keywords:** *Bancruptcy, Cash Flow model, Operating Cash Flow, Investing Cash Flow, Financing Cash Flow*

**PENGARUH *LEVERAGE*, PROFITABILITAS, KOMPOSISI ASET, LIKUIDITAS, PERPUTARAN MODAL DAN ARUS KAS TERHADAP *FRAUDULENT FINANCIAL REPORTING***

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***Abstract***

*The aim of this study was so that financial ratios and cash flow patterns affect fraudulent financial reporting. The Beneish M-Score and Altman Z-Score models are used in the study to categorize companies that engage in fraudulent financial reporting and those that do not. The study's population is nonfinancial firms listed on the Indonesia Stock Exchange, with a period from observation lasting from 2010 to 2019. Leverage ratios, profitability ratios, asset composition ratios, capital turnover ratios, and cash flow patterns are indeed the independent variables in this study. According to including findings of this research, leverage ratios, profitability, asset composition, liquidity, turnover capital, and cash flow patterns of types 2,3,4, and 6 have a chance to affect fraudulent financial reporting. The purpose of this analysis is to give theoretical methods from signaling theory related to fraudulent financial reporting by firms for investors to apply as information material to see the criteria for companies that use financial ratios to display excuse fraudulent financial reporting, and also cash flow patterns from operations, investments, and financing, so that it becomes a relevant factor in the decision-making process for evolution investors, as well as a reference of subsequent study.*

***Keywords:*** *Fraudulent Financial Reporting, Leverage, Asset Composition, Liquidity, Capital Turnover, Cash Flow Patterns*

KIA8\_AKPM\_033

## ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI KUALITAS LABA PADA PERUSAHAAN INDEKS KOMPAS 100

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### *Abstract*

*The purposes of this research are to obtain empirical evidence about the effect of liquidity, profitability, profit growth, and firm size towards earnings quality. In this research, liquidity was measured by current ratio, profitability was measured by return on assets, profit growth was measured by profit delta, and firm size was measured by log total asset, while earnings quality was measured by earnings response coefficient. The objects of this study are companies listed on the Kompas100 index on the Indonesia Stock Exchange for periode 2016 until 2018. The data used in this study are secondary data such as financial statements and historical share prices. The testing method used in this research is multiple linear regression. The result shows that liquidity has negative significant effect towards earnings quality. Then, profitability has no effect towards earnings quality. Other than that, profit growth has positive significant effect towards earnings quality, and firm size has no positive effect towards earnings quality. Liquidity, profitability, profit growth, and firm size simultaneously has significant effect towards earnings quality.*

**Keywords:** *Earnings quality, firm size, liquidity, profit growth, profitability*



## ANALISA RETURN SAHAM PADA PERUSAHAAN INDEKS LQ45 PERIODE 2017-2019

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### *Abstract*

*This study aims to obtain empirical evidence regarding the effect of Debt to Equity Ratio, Return on Assets, Current Ratio, and Price to Book Value on stock returns. The sample in this study was selected using purposive sampling method. The research object are non-bank companies and financial institutions included in LQ45 index that are listed consecutively on the Indonesia Stock Exchange (IDX) from 2017 to 2019 and fit the purposive sampling criterias. The data used in this study are secondary data and tested using multiple linear regression methods. The sample in the study were 19 companies. The results of this study are (1) Debt to Equity Ratio has no effect on stock returns, (2) Return on Assets has a significant negative effect on stock returns, (3) Current Ratio has no effect on stock returns, (4) Price to Book Value has a positive effect significant to stock returns. Thus, investors can pay attention to the Return on Asset and Price to Book Value of the company's shares, in order to get a high return.*

**Keywords:** *Current Ratio, Debt to Equity Ratio, Price to Book Value, Return on Asset, stock returns*

## FAKTOR-FAKTOR YANG MEMPENGARUHI PROFITABILITAS PERUSAHAAN

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### *Abstract*

*Return on Asset (ROA) is one of tools to predict return from share investment. This paper investigates independent variable for ROA such as current ratio, inventory turnover, debt to total asset ratio, and total asset turnover. We used purposive sampling as a sampling method and multiple regression for data analysis. The results are only inventory turnover has positive significant effect towards ROA. Another variables do not have significant effect. The paper provides evidence for investor to focus on company that has higher inventory turnover to predict ROA.*

**Keywords:** *Return on Asset, Inventory Turnover, Current Ratio, Debt to Total Asset, Total Asset Turnover*

## FAKTOR-FAKTOR YANG MEMPENGARUHI KINERJA PERUSAHAAN YANG TERDAFTAR DI INDEKS LQ45

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### *Abstract*

*Company performance was an achievement of the company in a given period. The objective of this research was to examine the effect of liquidity measured by current ratio, good corporate governance measured by managerial ownership, size of director, public ownership, firm size measured by natural logarithm of total assets, and leverage measured by debt to asset ratio towards company performance measured by return on asset. The object in this research was companies listed in LQ45 index for period 2016 until 2018. The sample was selected by using purposive sampling method and data used in this study is a secondary data such as annual reports and financial reports. In total, there were 14 companies that fulfill the requirements set by the researcher. This research was analyzed by using multiple regression method. The result of this research were (1) liquidity measured by current ratio had no positive effect on company performance, (2) GCG measured by managerial ownership had no positive effect on company performance, (3) GCG measured by size of director had positive and significant effect on company performance, (4) GCG measured by public ownership had no positive effect on company performance, (5) firm size had no positive effect on company performance, and (6) leverage measured by debt to asset ratio had negative but not significant effect on company performance. The implication of this research was that the board of directors had important roles in decision-making process regarding company's assets and implementation of GCG that will directly affect the company's performance.*

**Keywords:** *Current Ratio, Debt to Asset Ratio, Firm Size, Good Corporate Governance, Return on Asset.*

## ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI POTENSI TERJADINYA *TRANSFER PRICING*

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### *Abstract*

*Transaction among related parties can cause transfer pricing, so it is important to be analyzed since it has potential losses for state's tax revenues and investors as well as non-controlling shareholders. The purpose of this research is to analyze the effect of Bonus Mechanism, Tunneling Incentive, Firm Size, Tax proxied by ETR, and Profitability towards Transfer Pricing. Samples are taken from companies listed at Kompas 100 at BEI during 2017-2019, by using purposive sampling method, analyzed by multiple regression. The results are (1) Tunneling Incentive has positive and significant impact towards transfer pricing, (2) Tax proxied by Effective Tax Rate and Profitability has negative significant impact towards transfer pricing, (3) Firm Size, Bonus Mechanism has no significant impact towards transfer pricing. The implication is tax authorities and investors should pay attention to the concentration of share ownership in one of the controlling shareholders because the controlling shareholder can make the decisions that give benefit for themselves, such as selling goods/services to affiliated parties.*

**Keywords:** Bonus Mechanism, Size of the Firm, Profitability, Tax, Transfer pricing, Tunneling Incentive

## KEBIJAKAN UTANG PADA PERUSAHAAN MANUFAKTUR DAN FAKTOR-FAKTOR YANG MEMPENGARUHINYA

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### *Abstract*

*Debt policy is one of the crucial policy need to be made by the management. Debt is an important source of financing, which could 'lever' the production capacity, and in turn, the company's net income. Nevertheless, the increase in debt also increases the risk of financial distress due to debt default. Thus managements need to attain the optimum debt policy. The objective of this research is to examine the effect of profitability, asset structure, firm size, managerial ownership, and dividend policy towards debt policy, either partially or simultaneously. The sample in this research was selected using purposive sampling method. There are 21 firms which have been registered as manufacture sector in BEI simultaneously for the year 2016-2018, published audited-financial-statement and have period ended on December 31st, using the Rupiah as reporting currency, had net income, had managerial ownership, distribute cash dividends, and did not perform the following corporate actions: share split, reverse split, right issue, and treasury share. The result of this research were (1) profitability has no effect towards debt policy, (2) asset structure has no effect towards debt policy, (3) firm size has positive significant effect towards debt policy, (4) managerial ownership has no effect towards debt policy, (5) dividend policy has no effect towards debt policy, and (6) profitability, asset structure, firm size, managerial ownership, and dividend policy simultaneously have a significant effect towards debt policy.*

**Keywords:** *asset structure, debt policy, dividend policy, firm size, managerial ownership, profitability*

**PENGARUH *FINANCIAL TARGET*, *INEFFECTIVE MONITORING*, PERGANTIAN AUDITOR, DAN PERUBAHAN DIREKSI TERHADAP KECURANGAN LAPORAN KEUANGAN PADA PERUSAHAAN PUBLIK DI INDONESIA**

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***Abstract***

*This study aims to determine the effect of financial target, ineffective monitoring, auditor change, and directors change on financial statement fraud which is proxied by earnings management. The proxied of each variables are return on asset (ROA), ratio of independent board of commissioners, and dummy variables for auditor change and director change. The data is secondary data. The population is manufacturing companies sector consumer goods industry listed on Indonesia Stock Exchange (IDX) for the period 2016-2019. The research sample consisted of 28 companies using purposive sampling. Hypothesis testing used multiple linear analysis by using of Eviews10 software application. The results of this study indicate that financial target and auditor change had a significant positive effect on financial statement fraud, while ineffective monitoring and director change had no effect on financial statement fraud.*

**Keyword:** *Financial statement fraud, fraud diamond, consumer goods industry.*

**PENGARUH *EXTERNAL PRESSURE*, *INEFFECTIVE MONITORING*,  
PERGANTIAN AUDITOR, DAN PERUBAHAN DIREKSI TERHADAP *FINANCIAL  
STATEMENT FRAUD***

**(Studi Empiris pada Perusahaan Sub Sektor Farmasi yang Terdaftar di BEI  
Tahun 2016-2019)**

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***Abstract***

*This purpose of this study is to determine the effects external pressure (LEV), ineffective monitoring (BDOUT), auditor change (AUDCHANGE), and changes in directors (DCHANGE) of the tendency in financial statement fraud. The sample of this research is a company engaged in the pharmaceutical sub sector listed on the Stock Exchange during 2016-2019. Secondary data collected from the company's annual financial statements that have been collected and then performed data analysis techniques using statistics. Data that meets the assessment criteria using the testing model and hypothesis testing. Based on the test results, this study was successful in proving that external pressure has a negative effect and changes in directors have no effect on financial statement fraud. While ineffective monitoring and auditor change do not affect the tendency of financial statement fraud.*

***Keywords:*** *external pressure, ineffective monitoring, auditor change, changes in directors, financial statement fraud*

## STUDI EMPIRIS: TAX AVOIDANCE PADA PERUSAHAAN NON KEUANGAN DI BEI

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### *Abstract*

*The purpose of this study is to obtain empirical evidence regarding the effect of the proportion of independent commissioners, audit committee, audit quality, profitability, firm size, institutional ownership and leverage on tax avoidance. Previous researchers used 5 variables, namely the proportion of independent commissioners, audit committee, audit quality, profitability, and firm size. This researcher adds 2 variables, namely institutional ownership and leverage. This study obtained research samples using purposive sampling method. There are 396 data from 132 non-financial companies listed on the Indonesia Stock Exchange for the 2017-2019 period that have met the criteria. The multiple regression method is a model of this research. The results of this study indicate that profitability and leverage have a significant effect on tax avoidance, while other independent variables such as the proportion of independent commissioners, audit committee, audit quality, firm size and institutional ownership do not have a significant effect on tax avoidance. The larger the profit generated, the company will get tax incentives and tax concessions so that it appears to be doing tax avoidance. The larger the debt the company uses as financing, the interest expense that must be paid. The higher the interest expense, the lower the profit so that tax avoidance will be lower.*

**Keywords:** Tax Avoidance, Profitability, and Leverage.



## PENGARUH KARAKTERISTIK PERUSAHAAN DAN FAKTOR LAINNYA TERHADAP PRAKTIK MANAJEMEN LABA

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### *Abstract*

*The purpose of this study is to determine the effect of company characteristics and other factors on earnings management for non-financial companies listed in Indonesia Stock Exchange. This research used 97 non-financial companies which listed in Indonesia Stock Exchange in 2017 until 2019, selected by purposive sampling method and used multiple regression as a method of analysis data. The result of this research shows that return on asset and free cash flow had an effect to earnings management. While financial leverage, firm size, sales growth, managerial ownership, institutional ownership, board size, audit committee, audit quality, and firm age had no effect to earnings management. The higher the level of return on asset, this may act as an incentive for managers to manage earnings. The higher the level of free cash flow means that company has sufficient capital to meet its financial and operational so they are no need to attract investors. Hence, the management no longer be motivated to engage in earnings management.*

**Keywords:** *Earnings management, company characteristics, return on asset, free cash flow, Indonesia*

**PENGARUH *FRAUD HEXAGON* TERHADAP *FRAUDULENT FINANCIAL REPORTING***  
**(STUDI KASUS PADA PERUSAHAAN MANUFAKTUR SUB SEKTOR SEMEN YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2014-2019)**

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***Abstract***

*The purpose of this study is to identify and analyze fraudulent financial statements through the fraud hexagon theory which consists of six elements, namely pressure, opportunity, rationalization, capability, arrogance, and collusion. These six elements are measured through the variables of financial stability, ineffective monitoring, change of auditor, change of directors, frequent number of CEO's pictures, and government project cooperation. The samples in this study were 5 cement sub-sector manufacturing companies that were listed on the Indonesia Stock Exchange in 2014-2019 for six years of observation. By using a purposive sampling method, so that there are 30 financial reports that can be studied. This study uses logistic regression analysis techniques with SPSS 25 analysis tool. The research results prove that financial stability, change of directors, and government project cooperation have a significant effect on fraudulent financial reporting. Meanwhile, the ineffectiveness of supervision, change of auditors, and the frequent number of CEO's pictures proved to have no effect on fraudulent financial reporting.*

***Keywords*** : *fraudulent financial reporting, fraud hexagon*

## PENGARUH PROFITABILITAS, LIKUIDITAS, SOLVABILITAS DAN KEBIJAKAN DEVIDEN TERHADAP HARGA SAHAM PERUSAHAAN YANG TERCATAT DI BEI

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### **Abstract**

*Financial performance is an important indicator in determining investment decisions because it reflects the company's performance represented in share price. The independent variable of this study consisted of profitability, liquidity, solvency, and dividend policy with the dependent variable stock price and company size control variables. This study uses multiple linear regression in knowing the effect of financial performance on stock prices. Sample selection uses purposive sampling technique and obtained a sample of 224 companies with a total of 16,122 observations obtained from third-party applications Capital IQ, IDX Factbook, Indopremier, and financial statements of non-financial and non-infrastructure companies listed on the IDX. The results show that the four variables of company's performance, only two variables, profitability and liquidity, have a positive and significant effect on stock prices. This can be explained by signaling theory that if the company is able to make good profits, it can be a positive signal for investors so that it can be reflected in higher stock prices. Better corporate liquidity will support the smooth running of the company's operational financing, so that it will provide a positive signal for investors.*

**Keywords:** Share price, Dividend Policy, Liquidity, Profitability, Solvability.

## PENGARUH RASIO KEUANGAN DAN MEKANISME *CORPORATE GOVERNANCE* TERHADAP *FINANCIAL DISTRESS* DI MASA PANDEMI COVID-19

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### **Abstract**

*This study aims to determine the effect of financial ratios and corporate governance mechanisms on financial distress during the COVID-19 pandemic. The samples obtained were 20 transportation companies in the 1st quarter of 2020, the 2nd quarter of 2020, and the 3rd quarter of 2020 in order to obtain 60 observational data. This study uses the method of partial regression analysis (Partial Least Square/PLS) with the SmartPLS 3 application as a data analysis tool. The results of this study indicate that leverage has a significant positive effect on financial distress, profitability has a significant negative effect on financial distress, and managerial ownership has a significant negative effect on financial distress. The limitation of this study is that this study only uses three independent variables, while there are still many variables used to influence financial distress. The contribution of this research is to be able to provide an overview of the company's financial condition, provide recommendations for appropriate models to measure the company's financial distress and assist in making investment decisions.*

**Keywords:** *financial ratios, corporate governance, and financial distress*

**PENGARUH PROFITABILITAS, STRUKTUR KEPEMILIKAN SAHAM DAN  
PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY* (CSR) TERHADAP  
NILAI PERUSAHAAN PADA PERUSAHAAN LQ45 YANG TERDAFTAR PADA  
PERIODE 2018-2019**

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***Abstract***

*An investor will be interested to invest when the company's value is high because it indicates the overall performance of the company. Therefore, the firm's value is an important indicator to assessing the company. The purpose of this study is to examine and analyze the influence of profitability, stock ownership structure, and corporate social responsibility disclosure on firm's value. The type of this research utilizes explanatory. The research population are firm's listed on the LQ45 index for the period of 2018-2019. The sample research makes uses of purposive sampling method. Companies included in the sample criteria amounted to 35 companies so that during the period 2018-2019 there were 70 sample. The technique for data analysis used multiple linear regression method with classical assumption test first and tested using SPSS 25 as the statistical test tool. The result of this study are 1. Partially there is no influence between profitability proxies by Return On Equity (ROE), managerial ownership structure, institutional ownership structure and corporate social responsibility disclosure on firm's value, 2. Partially there is an influence between public ownership structure on firm's value, 3. Simultaneously there is an influence between profitability proxies by Return On Equity (ROE), managerial ownership structure, institutional ownership structure and corporate social responsibility disclosure on firm's value with a determination coefficient of 42,4%.*

**Keyword:** *firm's value, Profitability, Stock Ownership Structure, Corporate Social Responsibility (CSR)*

## PENGARUH KARAKTERISTIK PERUSAHAAN TERHADAP PENGUNGKAPAN CSR DENGAN MEKANISME CG SEBAGAI VARIABEL MODERASI

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### Abstract

*The higher demands from the community regarding corporate responsibility in carrying out production activities that don't pollute the environment, as well as the existence of various laws and regulations governing corporate social responsibility, making companies more aware to disclose corporate social responsibility. This research aim to examine and analyze the influence of company characteristics on the disclosure of corporate social responsibility with the corporate governance as a moderating variable. The sample is 166 manufactures companies listes on the Indonesian Stock Exchange in 2019. This research used Moderated Regrression Analysis (MRA) method. The research refers to research by Pratiwi & Ismawati (2019), Cahyaningsih & Martina (2011), and Nanda et al. (2017). The result of the research show that industry type and company size have no effect on the corporate social responsibility disclosure, but profitability have effect on the corporate social responsibility. The size of independent commissioner can't moderate the correlation between industry type, company size, and profitability with the corporate social responsibility disclosure, institusional ownership doesn't moderate the correlatin between industry type, company size with the corporate social responsibility, but institusional ownership can moderate the correlation between profitability with the corporate social responsibility disclosure.*

**Keywords** : industry type, company size, profitability, independen boards of commissioners, institusional ownership, corporate social responsibility disclosure

**FAKTOR-FAKTOR YANG MEMENGARUHI TAX AVOIDANCE PADA  
PERUSAHAAN MANUFAKTUR DI BEI  
TAHUN 2017-2019**

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***Abstract***

*The aim of this research is to obtain empirical evidence about factors that affect tax avoidance. The independent variable of this research are executive character, leverage, sales growth, profitability, managerial ownership and capital intensity. The company used this research is a manufacturing company listed on the Indonesia Stock Exchange (IDX) from 2017 to 2019. The numbers of research sample is 159 manufacture firms, selected using purposive sampling method. Multiple regression method is used to examine the relationship between independent variables and dependent variable tax avoidance. The result of this research are leverage and profitability has influence on tax avoidance. While executive character, sales growth, managerial ownership and capital intensity has no influence on tax avoidance.*

***Keywords:*** Tax Avoidance, Executive Character, Leverage, Sales Growth, Profitability, Managerial Ownership and Capital Intensity.

## APAKAH RASIO DAN KARAKTERISTIK KEUANGAN MEMPENGARUHI PELUANG TERJADINYA PERATAAN LABA?

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### *Abstract*

*Aim of this research is to analyze whether financial ratios and financial characteristics affect the possibility of income smoothing. The independent variables in this study are dividend policy, income tax, institutional ownership, public ownership, leverage and profitability. Objects in this research are manufacturing companies listed on the Indonesia Stock Exchange (IDX) from 2017 to 2019. This research used 141 observations which are selected using purposive sampling method. Index Eckel is used to measure income smoothing. Relationship between the independent variables and dependent variable are analyzed with binary logistic regression method. The study shows that dividend policy, income tax, institutional ownership, public ownership, leverage and profitability do not affect the possibility of income smoothing.*

**Keywords:** *Income Smoothing, Dividend Policy, Income Tax, Institutional Ownership, Public Ownership, Leverage, Profitability*



## PENGARUH TATA KELOLA PERUSAHAAN DAN INTENSITAS MODAL TERHADAP PENGHINDARAN PAJAK

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### *Abstract*

*This research aims to examine the relationship of corporate governance which consists of the proportion of Independent Commissioners and Institutional ownership and capital intensity on tax avoidance. This research focuses on manufacture companies listed on the Indonesia Stock Exchange (IDX) for the period 2017-2019. Determination the number of samples using purposive sampling method, in order to obtain a sample of 35 manufacture companies. The analytical method used is panel data regression with fixed effect model (FEM). The results of this study indicate that the proportion of the board commissioners has a positive effect on tax avoidance, capital intensity has no effect on tax avoidance, and institutional ownership has a negative effect on tax avoidance.*

**Keywords:** *corporate governance; capital intensity; tax avoidance.*

**PENGARUH RISIKO BISNIS TERHADAP KEBIJAKAN DIVIDEN PADA  
PERUSAHAAN PERBANKAN KONVENSIONAL YANG TERDAFTAR DI BURSA  
EFEK INDONESIA PERIODE 2015 – 2019**

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***Abstract***

*Dividend policy is a decision to determine whether the profits earned by a company will be distributed as dividends to shareholders or hold by company for retained earnings to obtain investment in the future. This study aims to examine the effect of business risk as well as control variables including leverage, liquidity, profitability and firm size to bank dividend policy in Indonesia. The object of this research is conventional banking companies listed on the Indonesia Stock Exchange in the period 2015-2019. This study uses a purposive sampling method, so that 19 bank samples were obtained from 41 populations of conventional banks. This study uses the fixed effect model and multiple regression analysis is used in testing the hypothesis. This study results that business risk has a negative and significant effect on bank dividend policy in Indonesia; leverage and profitability have no significant negative effect on bank dividend policy in Indonesia; liquidity has no significant positive effect on bank dividend policy in Indonesia; and firm size has a positive and significant effect on bank dividend policy in Indonesia.*

**Keywords:** *Dividend policy, business risk, leverage, liquidity, profitability and firm*

## KESIBUKAN ORGAN *CORPORATE GOVERNANCE* YANG INDEPENDEN DAN KUALITAS LABA

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### *Abstract*

*This research aim to examine the effects from the busyness of independent corporate governance organs and earnings quality. The sample used in this research amounted to 348 manufacturing companies during the research period 2017 until 2019. The research sample was selected using purposive sampling technique. By using multiple regression analysis, the results of this research indicate that the busyness of independent commissioner has positive affect on earnings quality. Meanwhile, the busyness of independent director does not have a significant affect on earnings quality. In addition, the results of this study also indicate that the busyness of audit committee has a negative affect on earnings quality.*

**Keywords:** *the busyness of independent commissioner, the busyness of independent director, the busyness of audit committee, size, earnings quality.*

## ACCRUALS DAN EARNINGS PERSISTENCE: DETERMINAN FLUKTUASI LABA

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### *Abstract*

*The purpose of this study is to obtain empirical evidence and analyze factors that affecting earnings persistence. Independent variables used are non-discretionary accrual, discretionary accrual, cash flow volatility, sales volatility, audit fee, operating cycle and independent board of commissioner. The dependent variable in this study is earnings persistence. Population used in this research is manufacturing companies that listed on the Indonesian Stock Exchange (IDX) from 2017 to 2019. The number of research samples is 96 data after conducting a purposive sampling method. This research is using multiple regression method to examine the effect of independent variable to the dependent variable earnings persistence. The result of this study shows that are non-discretionary accrual and discretionary accrual have an effect on earnings persistence. While cash flow volatility, sales volatility, audit fee, operating cycle and independent board of commissioner have no effect on earnings persistence.*

**Keywords:** *Earnings Persistence, Non-discretionary Accrual, Discretionary Accrual*

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

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### *Abstract*

*The purpose of this study is to get empirical evidence of factors that influence earnings management on non financial companies that listed in Indonesia Stock Exchange. These factors are audit committee, independence of board of directors, board size, firm size, profitability, leverage, gender, firm age, firm growth, and audit quality. This research used 196 non-financial companies which listed in Indonesia Stock Exchange in 2017-2019, selected by purposive sampling method and used multiple regression as a method of analysis data. The data obtained from these samples were analyzed using multiple regression analysis on SPSS 25. The research result can be summarized as follows. There are three independent variables that affecting earnings management. The variables are profitability, firm growth, and audit quality. Meanwhile, for seven other variables (audit committee, independence of board of directors, board size, leverage, gender, and firm age) are not affecting earnings management.*

**Keywords:** *Earnings Management, Company Characteristics, Corporate Governance, Gender*

**PENGARUH *FINANCIAL STABILITY*, *EXTERNAL PRESSURE*, DAN *FINANCIAL TARGET* TERHADAP *FINANCIAL STATEMENT FRAUD* (PADA PERUSAHAAN PUBLIK DI INDONESIA)**

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***Abstract***

*This study aims to determine and test empirically the effect of the effect of Financial Stability, which is proxied by the rate of change in assets ratio (ACHANGE), External Pressure which is proxied by the leverage ratio (LEV), and Financial Target which is proxied by the ratio of return on assets (ROA). on the Fraud Financial Statement which is proxied by Earning Management (EM). The data used in this study is secondary data with the population using the Basic Industry and Chemical Sector Manufacturing companies listed on the Indonesia Stock Exchange (IDX) with the 2016-2019 research year. The sample used in this study were 27 companies. The sample was obtained using the purposive sampling method. This research was conducted using multiple linear regression analysis. This study found that the results of Financial Stability have an effect on Financial Statement Fraud, External Pressure has a positive effect on Financial Statement Fraud, and Financial Targets have no effect on Financial Statement Fraud.*

**Keywords:** *Financial Stability, External Pressure, Financial Target, and Financial Statement Fraud.*

## ARUS KAS BEBAS, UMUR PERUSAHAAN, LEVERAGE TERHADAP MANAJEMEN LABA SERTA PERANAN *CORPORATE GOVERNANCE* SEBAGAI PEMODERASI

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### **Abstract**

*This study aims to empirically examine the effect of free cash flow, firm age and leverage on earnings management. In addition, this study also examines the role of the board of commissioners, independent commissioners, and audit quality as moderating variables between the relationship between free cash flow and earnings management. This study takes a sample of manufacturing companies listed on the Indonesia Stock Exchange (IDX) in the period 2016 to 2019 with a total sample of 104 companies. The results showed that free cash flow had a positive effect on earnings management in the second and third models, while in the first model, free cash flow had no effect on earnings management. In the three research models, firm age and leverage variables have no effect on earnings management. In addition, the results of this study indicate that the board of commissioners, independent commissioners and audit quality weaken the relationship between free cash flow and earnings management. The implication of this study is to show the importance of the role of corporate governance such as the existence of a board of commissioners, independent commissioners and audit quality that can weaken the influence of free cash flow on earnings management. For this reason, it is very important for companies and parties with an interest in financial statements to pay attention to indications of high free cash flow to earnings management as well as the role or existence of the board of commissioners, independent commissioners and audit quality as a mechanism for good corporate governance.*

**Keywords:** *Earnings management, board of commissioners, independent commissioners, audit quality, free cash flow*

## FAKTOR-FAKTOR YANG MEMPENGARUHI *FIRM VALUE* DAN *CAPITAL STRUCTURE*

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### **Abstract**

*The company has a goal to maximize profits, increase company value and the level of welfare of shareholders which is usually seen by increasing share prices. Therefore, this study aims to analyze the factors that affect firm value and capital structure. Factors taken in this study are liquidity, profitability, and firm size. This research was conducted by taking a population from all non-financial industries listed on the Indonesia Stock Exchange (IDX) in the 2018-2019 period using a purposive sampling method with a total sample of 224 industries. The data analysis method used is PLS-Sem. The results of the study explain that liquidity, firm size, and capital structure have no effect on firm value. Profitability has an effect on firm value. Liquidity affects the capital structure. Profitability and firm size have no effect on capital structure. Capital structure is not able to mediate between liquidity, profitability, and firm size to firm value.*

**Keywords:** *Liquidity, Profitability, Firm Size, Firm Value, Capital Structure.*



## PENGARUH LIKUIDITAS, PROFITABILITAS DAN FAKTOR LAINNYA TERHADAP NILAI PERUSAHAAN

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### *Abstract*

*The objective of this research is to test the influence of liquidity, profitability, intangible asset, debt policy, dividend policy, total asset turnover and firm size on firm value on non financial companies that listed in Indonesia Stock Exchange. Sample used in this research are all non financing companies listed in Indonesia Stock Exchange consistently during the period from 2016 until 2019. Sample selection method used was purposive sampling, there were 122 companies met the criteria, resulting 488 data are taken as sample. Research data were analyzed by doing hypothesis test using multiple regression method to determine the model of research. The result of this research shows that firm value is influenced by liquidity, profitability, intangible asset, debt policy, total asset turnover and firm size. On the other hand dividend policy have no influence to firm value.*

**Keywords:** Agency Theory, Liquidity, Profitability, Intangible Asset, Debt Policy, Dividend Policy, Total Asset Turnover, Firm Size

## MODERASI PROPORSI DEWAN DIREKSI DALAM PENINGKATAN KINERJA PROFITABILITAS PERUSAHAAN PERASURANSIAN DI INDONESIA

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### *Abstract*

*This study aims to analyze and obtain empirical evidence regarding the existence of the board of directors in moderating the variables that affect the company's profitability as proxied by Return on Assets. Insurance companies are chosen related to issues of good corporate governance and applied regulations. Thus, the study population was taken from insurance companies listed on the Indonesia Stock Exchange from 2017 to 2019. The sample selected was 13 insurance companies using the purposive sampling method. The analysis was carried out using Structural Equation Modeling to produce the conclusion that the Proportion of the Board of Directors can moderate the relationship between Volume of Capital, Operating Expenses, and Premium Growth Ratio on Return on Assets. This study failed to prove that the proportion of the Board of Directors can moderate the effect of the Premium Growth Ratio on Return on Assets and the study failed to prove that the Premium Growth Ratio has a significant effect on Return on Assets. These results prove that the duties and functions of the board of directors are running well in terms of capital utilization and reducing operating costs, but have not been effective in increasing insurance premiums to generate profitability. This research requires the Board of Directors to pay more attention to increasing insurance premiums in carrying out their duties.*

**Keywords:** *Performance Improvement of Insurance Companies, Performance of the Board of Directors, Good Corporate Governance, Return on Assets, Moderation Variables.*

## PENGARUH PROFABILITAS, LAVERAGE DAN MARKET VALUE TERHADAP RETURN SAHAM

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### Abstract

*The purpose of this research to discuss the effect of Earning Per Share, Price Earning Ratio and Debt To Equity Ratio on Stock Returns in Coal Companies listed on the Indonesia Stock Exchange (BEI) 2015-2019. The sampling technique used was purposive sampling, with a total sample of 10 coal companies listed on the IDX in 2015-2019, resulting in 50 sample data from the observation period for 5 consecutive years. The test in this study used parametric statistical methods, namely multiple linear regression test. Based on the results of research that has been done, it shows that partially and simultaneously The results showed that simultaneously Profitability, Leverage and Market Value did not have a significant effect on Stock Return. While the partial test results are only Market Value, namely Price Earning Ratio which has an influence on Stock Return.*

**Keywords:** Profitabilitas, Leverage, Market Value and Stock Return.

## PENGARUH KOMPETENSI, AKUNTABILITAS, INDEPENDENSI, ETIKA AUDITOR DAN TEKANAN WAKTU TERHADAP KUALITAS AUDIT

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### **Abstract**

*This study aims to examine and analyze the influence of competence, accountability, independence, auditor ethics and time pressure, on audit quality. The sample in this study was an auditor who worked in 12 Public Accountant Offices in the South Jakarta, Central Jakarta and South Tangerang Region. The data used in this study are primary data obtained directly from respondents. Data collection method used was a questionnaire method with 120 respondents as many respondents. The sampling method used is a convenience sampling. Analysis of the data used is multiple linear regression analysis. By using the Statistical Program and Service Solution (SPSS) program version 20.0 for Windows. The results of the tests conducted showed that accountability and independence have a significant positive effect on audit quality and time pressure has a significant negative effect on audit quality, while auditor competence and ethics have no effect on audit quality.*

**Keywords :** Competence, Accountability, Independence, Auditor Ethics, Time Pressure, Audit Quality

**PENGARUH *GOOD CORPORATE GOVERNANCE* DAN *CORPORATE SOCIAL RESPONSIBILITY* TERHADAP NILAI PERUSAHAAN DENGAN KINERJA KEUANGAN SEBAGAI VARIABEL INTERVENING**

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**Abstrak**

Penelitian ini bertujuan untuk menguji pengaruh *Good Corporate Governance* dan *Corporate Social Responsibility* terhadap Nilai Perusahaan dengan Kinerja Keuangan sebagai variabel intervening. Penelitian ini menggunakan 17 perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia, dipilih dengan menggunakan metode purposive sampling dari periode 2015 sampai 2019. Metode statistik yang digunakan untuk menguji hipotesis adalah SEM-PLS (*Structural Equation Model – Partial Least Square*). Hasil penelitian ini membuktikan bahwa: 1) *Good Corporate Governance* berpengaruh negatif signifikan terhadap Kinerja Keuangan dan Nilai Perusahaan, 2) *Corporate Social Responsibility* berpengaruh positif signifikan terhadap Kinerja Keuangan dan Nilai Perusahaan, 3) Kinerja Keuangan berpengaruh positif signifikan terhadap Nilai Perusahaan, serta mampu memediasi pengaruh *Good Corporate Governance* dan *Corporate Social Responsibility* terhadap Nilai Perusahaan. Implikasinya, 1) *Good Corporate Governance* harus dijaga baik agar pengawasan dan kontrol terhadap aktivitas perusahaan lebih maksimal sehingga Kinerja Keuangan dapat dimaksimalkan kemudian berdampak pada respon pasar yang positif, 2) *Corporate Social Responsibility* tetap dijalankan untuk menarik kepercayaan dari investor agar tetap memberikan respon yang baik sehingga nilai perusahaan meningkat.

**Kata Kunci:** *Good Corporate Governance, Corporate Social Responsibility, Kinerja Keuangan, Nilai Perusahaan.*

## PENGARUH PROFITABILITAS, LIKUIDITAS DAN UKURAN PERUSAHAAN TERHADAP NILAI PERUSAHAAN DENGAN KUALITAS LABA SEBAGAI VARIABEL INTERVENING

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### Abstract

Penelitian ini bertujuan untuk menguji pengaruh profitabilitas, likuiditas dan ukuran perusahaan terhadap nilai perusahaan dengan kualitas laba sebagai variabel intervening. Penelitian ini menggunakan metode purposive sampling dalam menentukan sampel. Sebanyak 14 perusahaan kelapa sawit yang terdaftar di Bursa Efek Indonesia dengan 5 tahun pengamatan yaitu dari 2015 sampai 2019. Metode statistik yang digunakan untuk menguji hipotesis adalah Partial Least Square. Hasil penelitian ini menemukan bahwa profitabilitas tidak berpengaruh terhadap kualitas laba, likuiditas tidak berpengaruh terhadap kualitas laba, ukuran perusahaan berpengaruh terhadap kualitas laba, profitabilitas berpengaruh terhadap nilai Perusahaan, likuiditas tidak berpengaruh terhadap nilai perusahaan, Ukuran perusahaan berpengaruh positif terhadap nilai perusahaan, Kualitas laba berpengaruh positif dan signifikan terhadap nilai perusahaan. Kualitas laba mampu memediasi profitabilitas terhadap nilai perusahaan. Kualitas laba mampu memediasi likuiditas terhadap nilai perusahaan. Kualitas laba mampu memediasi ukuran perusahaan terhadap nilai perusahaan. Perlu lebih efisien dan efektif dalam pengelolaan perusahaan agar menghasilkan laba bersih yang positif yang berdampak meningkatkan ROE, karena semakin besar return on equity, semakin baik keadaan operasi perusahaan.

**Keywords:** Profitabilitas, likuiditas, ukuran perusahaan, kualitas laba, nilai perusahaan.

**PENGARUH GCG, LEVERAGE DAN PERTUMBUHAN PERUSAHAAN TERHADAP NILAI PERUSAHAAN DENGAN FINANCIAL DISTRESS SEBAGAI VARIABEL INTERVENING**

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**Abstract**

*This study aims to examine the effect of Good Corporate Governance, Leverage and Company Growth on Firm Value with Financial Distress as an intervening variable. This study uses 5 Cosmetics and Households Sub-sector companies listed on the Indonesia Stock Exchange, selected using a purposive sampling method from 2014 to 2019. The statistical method used to test the hypothesis is SEM-PLS (Structural Equation Model – Partial Least Square). The results of this study found that Good Corporate Governance, Leverage and Company Growth had a positive and significant effect on Financial Distress, Good Corporate Governance had a negative and significant effect on Firm Value, Leverage, Company Growth, Financial Distress had a positive and significant effect on Firm Value, Financial Distress was able to mediate the effect of Good Corporate Governance on firm value, financial distress is able to mediate the effect of leverage on firm value, financial distress is able to mediate the effect of firm growth on firm value.*

**Keywords:** Good Corporate Governance, Leverage, Company Growth, Company Value, Financial Distress.

## PENGARUH KINERJA KEUANGAN TERHADAP NILAI PERUSAHAAN DENGAN KEBIJAKAN DIVIDEN SEBAGAI MODERASI

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### *Abstract*

*This study aims to examine the effect of Financial Performance on Firm Value with Dividend Policy as Moderation in Mining Sector companies listed on IDX from 2015 to 2019. This research is a causal associative and quantitative approach as measured by the panel data linear regression-based method and the MRA interaction test with EViews version 11. The data used in this study are secondary data. The data collection technique uses the documentation method through the official website of each company and through the official IDX website. The results of this study indicate that Profitability has a positive effect on Firm Value, Leverage has no effect on Firm Value, Liquidity has a positive effect on Firm Value. Meanwhile, dividend policy as a moderating variable can only affect profitability on firm value.*

**Keywords:** Firm Value, Profitability, Leverage, Liquidity, Deviden Policy



## DAMPAK *RISK BASED AUDIT* TERHADAP KINERJA PERUSAHAAN

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### **Abstract**

*This study aims to determine the effect of risk based audit on company performance. The company performance indicators measured in the study were seen from the financial and non-financial performance side by using the Balance Scorecard (BSC) perspective. The research unit is PT Astra Sedaya Finance Area DKI 1 & 2 in South Jakarta with a span of research time and data collection through questionnaires from February to April 2021. The number of respondents who became the sample of this study were 400 employees from 800 employees of PT Astra Sedaya Finance Area DKI 1 & 2 in South Jakarta, where the sample was obtained through a sample method from a limited population and purposive sampling technique. Quantitative descriptive analysis and Partial Least Square verification analysis were used in the research data processing. The results of research data processing show that risk based audit has a positive effect on improving company performance. This means that a risk-based audit can assist management in managing risks more effectively so that it can improve company performance both from a financial and non-financial side. The company should have implemented a risk-based audit (risk based audit) because it can describe how management determines, assesses, manages and monitors risks in carrying out the company's operational activities. The results of risk-based audits can be used as input for companies in improving company performance. The novelty of this research is to see the impact of risk-based audit implementation in improving company performance in terms of financial and non-financial performance in the financial services industry.*

**Keywords:** Risk Based Audit, Risk Management, Financial Performance, Non Financial Performance.

## PENGARUH KEBERADAAN DIREKTUR UTAMA DAN DIREKTUR KEUANGAN WANITA TERHADAP KUALITAS LABA

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### Abstract

*This study aims to determine the effect of female president director and female finance director's existence on SOEs' earnings quality in Indonesia. This study used a sample from non-financial service of state-owned enterprises that are listed on the Indonesia Stock Exchange for the period from 2010-2018. Using a purposive sampling method, there were 13 SOEs with a total of 117 observations. The multiple regression analysis shows that the female president director and the female finance director's existence do not have an impact on SOEs earnings quality that is measured by accrual abnormal. However, the results show that a female president director's existence has a negative impact on SOEs earnings quality that is measured by earning's persistence, while a female finance director's existence does not have an impact on firm's earnings quality. These results have implications a female president director may not increase the reliability of financial reporting, but may decrease the relevance of financial reporting. In addition, a female finance director does not have impact either on the relevance of financial reporting nor the reliability of financial reporting. Hence, the quality of financial reporting might be determined by tone of the top.*

**Keywords:** Gender, Female-Leader, Earnings Quality, Abnormal Accrual, Earnings Persistence

## PENGARUH STRATEGI DIVERSIFIKASI, STRUKTUR MODAL, DAN UKURAN PERUSAHAAN TERHADAP NILAI PERUSAHAAN

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### *Abstract*

*The objective of this research was to find out the influence of corporate diversification strategy, capital structure, and firm size towards firm value. The data used in this study is secondary data from listed company of property sector of Indonesian Stock Exchange period of 2017 – 2019 in the form of annual report and financial report. The sampling technique applied was purposive sampling method, there were 94 companies as research population or 48 companies as observations sample that met the criteria of the research samples. To analyze the data, this research used classic assumption test, multiple linear regression test, t-test and f-test. Measurement indicator of variable diversification strategy using Herfindahl Index (HI), variable capital structure using Debt Equity Ratio (DER), variable firm size using Total Asset of the company and Tobin's Q measure the firm value. The result of this research using F-test indicates that diversification strategy, capital structure, and firm size did not have simultaneously effect on firm value. The result of this research by using T-test indicates that strategy diversification, capital structure and firm value did not give significant effect on firm value.*

**Keywords:** *Diversification Strategy, Capital Structure, Firm Size, Firm Value*

## ANALISIS PERBANDINGAN EPS, PER, DAN PROFITABILITAS PERUSAHAAN LQ45 SEBELUM DAN SAAT PANDEMI COVID-19

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### **Abstract**

*This study aims to determine the comparison of EPS, PER and profitability in the LQ45 index companies listed on the Indonesia Stock Exchange before and during the Covid-19 pandemic. In addition, this study also aims to determine how significant these variables. This study uses a comparative method. Determination of the sample in this study using purposive sampling method. This study uses a sample of 30 LQ45 companies listed on the Indonesia Stock Exchange from 2019 to 2020. The type of data used is secondary data. The data analysis method used was the paired sample test for profitability which was proxied by ROA, while EPS and PER used the Wilcoxon signed rank test which was carried out with the help of SPSS 22 software. The results in this study showed only the PER variable did not have a significant difference before and during the Covid-19 pandemic. PER also increased during the Covid-19 pandemic. However, the EPS and ROA variables had significant differences before and during the Covid-19 pandemic. EPS and ROA also decreased.*

**Keywords:** EPS, PER, Profitability

## PENGARUH KEPEMILIKAN ASING DAN *INTELLECTUAL CAPITAL* TERHADAP NILAI PERUSAHAAN

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### *Abstract*

*This study aims to determine 1) the effect of foreign ownership on firm value, 2) the effect of intellectual capital on firm value, 3) the effect of foreign ownership and intellectual capital on firm value. The population in this study are property, real estate and construction sector companies listed on the Indonesia Stock Exchange in 2017-2019. Samples were taken using purposive sampling method by determining several criteria in accordance with the data required in the study and obtained 60 samples of companies that match the criteria. The results showed that 1) foreign ownership had a partial effect on firm value, 2) intellectual capital had a partial effect on firm value and 3) foreign ownership and intellectual capital had a simultaneous effect on firm value.*

**Keywords:** *Foreign Ownership, Intellectual Capital, Company Value*

KIA8\_AKPM\_156

## ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI AUDIT DELAY DENGAN PROFITABILITAS SEBAGAI VARIABEL INTERVENING

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### Abstract

Penelitian ini bertujuan untuk menganalisis faktor-faktor yang Mempengaruhi Audit Delay dengan Profitabilitas sebagai Variabel Intervening. Data dalam penelitian ini diperoleh melalui website [www.idx.co.id](http://www.idx.co.id), untuk memperoleh laporan keuangan tahunan perusahaan yang sudah go public di Indonesia. Metode purposive sampling digunakan dalam menentukan pemilihan sampel. Sebanyak 34 dari 58 perusahaan Sektor Barang Konsumsi yang terdaftar di Bursa Efek Indonesia dengan 4 tahun pengamatan, terhitung sejak 2016 hingga 2019, diperoleh 136 sampel penelitian. Metode statistik yang digunakan untuk menguji hipotesis adalah Partial Least Square. Hasil penelitian ini menunjukkan bahwa Solvabilitas tidak berpengaruh signifikan terhadap Profitabilitas, Ukuran Perusahaan berpengaruh positif dan signifikan terhadap profitabilitas, Umur Perusahaan berpengaruh positif dan signifikan terhadap Profitabilitas, Solvabilitas berpengaruh positif dan signifikan terhadap Audit Delay, Ukuran Perusahaan. Tidak berpengaruh signifikan terhadap Audit Delay, Usia Perusahaan tidak berpengaruh signifikan terhadap Audit Delay, Profitabilitas berpengaruh negatif dan signifikan terhadap Audit Delay dan Profitabilitas tidak mampu memediasi pengaruh Solvabilitas, Ukuran Perusahaan, dan Umur Perusahaan terhadap Audit Delay.

**Keywords:** Solvabilitas, Umur Perusahaan, Ukuran Perusahaan, Profitabilitas, Audit Delay.

## DETERMINAN KINERJA KEUANGAN DAN DAMPAKNYA PADA OPINI AUDIT GOING CONCERN

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### Abstrak

Tujuan dari penelitian ini adalah untuk mendapatkan bukti empiris mengenai *good corporate governance*, pertumbuhan perusahaan, dan strategi manajemen terhadap kinerja keuangan serta dampaknya terhadap penerimaan opini *audit going concern*. Penelitian ini menggunakan 27 perusahaan properti, real estate dan sektor konstruksi bangunan yang terdaftar di Bursa Efek Indonesia, dipilih dengan metode *purposive sampling* dari Periode 2016 hingga 2019, sehingga diperoleh 108 sampel penelitian. Metode statistik yang digunakan untuk menguji hipotesis adalah Partial Least Square (PLS). Hasil penelitian ini membuktikan bahwa *good corporate governance* berpengaruh signifikan dengan arah negatif terhadap kinerja keuangan, *good corporate governance* pengaruh positif tidak signifikan terhadap opini audit going concern, pertumbuhan perusahaan pengaruh positif tidak signifikan terhadap kinerja keuangan, pertumbuhan perusahaan pengaruh negatif tidak signifikan terhadap opini audit going concern, strategi manajemen berpengaruh negatif tidak signifikan terhadap kinerja manajemen, strategi manajemen berpengaruh negatif tidak signifikan terhadap opini audit going concern, kinerja keuangan berpengaruh signifikan dengan arah negatif terhadap opini *audit going concern*. Dengan hasil penelitian tersebut dapat diketahui bahwa *good corporate governance* berpengaruh buruk pada kinerja keuangan. Tetapi dengan adanya *good corporate governance* yang memiliki pengaruh buruk pada kinerja keuangan justru disukai auditor dengan menerbitkan opini *going concern*. Hal tersebut membuktikan *good corporate governance* baik dalam menjaga keberlangsungan perusahaan.

**Kata Kunci:** *Good corporate governance*, pertumbuhan perusahaan, strategi manajemen, kinerja keuangan, opini audit going concern.

## DETERMINAN OPINI *AUDIT GOING CONCERN* DENGAN OPINI AUDIT TAHUN SEBELUMNYA SEBAGAI VARIABEL PEMODERASI

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### Abstrak

Penelitian ini bertujuan untuk menganalisis opini audit awal dalam kemampuannya memoderasi pengaruh ukuran perusahaan, *leverage*, profitabilitas dan likuiditas yang dijalankan oleh perusahaan dengan peluang menerima opini *audit going concern*. Penelitian ini menggunakan barang konsumsi sektor Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia antara tahun 2015 hingga 2019 sebagai sampel. Populasi penelitian ini adalah 58 perusahaan. Sampel penelitian berjumlah 9 perusahaan yang dipilih dengan metode *purposive sampling*, dengan periode observasi selama 5 tahun. Teknik analisis data yang digunakan dalam penelitian ini menggunakan software SmartPLS. Hasil penelitian menyimpulkan bahwa opini audit tahun sebelumnya berpengaruh signifikan terhadap penerimaan opini *audit going concern*. Sedangkan ukuran perusahaan, *leverage*, profitabilitas dan likuiditas tidak signifikan terhadap penerimaan opini audit *going concern*, kemudian opini audit sebelumnya tidak mampu memoderasi pengaruh ukuran perusahaan, *leverage*, profitabilitas dan likuiditas terhadap opini *audit going concern*.

**Kata Kunci:** Ukuran Perusahaan, *Leverage*, Profitabilitas, Likuiditas, Opini Audit Sebelumnya, Opini Audit *Going Concern*.



## FAKTOR-FAKTOR YANG MEMENGARUHI *FINANCIAL SUSTAINABILITY* STUDI PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BEI

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### *Abstract*

*The research tries to analyze determinant factors of financial sustainability in manufacture companies listed in Indonesia Stock Exchange from 2015 to 2019. The dependent variable used is financial sustainability which proxies with sustainability growth rate and profitability. The independent variables are working capital turnover (WCTO), receivable turnover (RTO), inventory turnover (ITO), and payable turnover (PTO). We collect data from www.idx.co.id and www.idnfinancial.com and got 260 firm years sample data. The data were running by SPSS 18. The result shows that only RTO and PTO that has impact to financial sustainability in company. Meanwhile the other aspects doesn't have any significant impact.*

**Keywords:** *Financial Sustainability, sustainable growth rate, profitability, activity ratio*

## PERAN *CORPORATE GOVERNANCE* DAN *WHISTLEBLOWING SYSTEM* TERHADAP INTEGRITAS LAPORAN KEUANGAN

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### *Abstract*

*Integrity of financial statement is defined as a situation where the financial statements are presented fairly in accordance with the actual circumstances. The research aims to analyze the influences of independent commissioners, audit committee, audit quality, on integrity of financial statements with whistleblowing system as moderation variable. The samples of this research were 24 transportation subsector companies listed on the Indonesia Stock Exchange for the period 2015-2019 which were obtained using purposive sampling method. The analytical tool used in testing the hypothesis of this research is Moderated Regression Analysis (MRA). The result of this research indicated that partially the audit quality variable has a significant positive effect on the integrity of financial statements, while the independent commissioner and audit committee variables have no effect on the integrity of financial statements. In addition, the whistleblowing system variable weakens the relationship between audit quality and the integrity of financial statements, but does not affect the relationship between the independent commissioner and the audit committee variable on the integrity of financial statements. The positive effect of audit quality that is proven on the integrity of financial statements is expected to have implications for maximizing the company's efforts to improve audit quality by prioritizing alternatives to using Big Four auditors, which are generally believed to provide better audit quality, which in turn will have an impact on improving the integrity of financial statements. . Another finding regarding the whistleblowing system can weaken the positive relationship between audit quality and the integrity of financial statements, giving implications for auditors, both non-big four and big four public accounting firms, to continue to carry out the audit process in accordance with auditing standards and procedures without relying on good or bad. company whistleblowing system.*

**Keywords:** *Integrity of Financial Statements, Independent Commissioners, Audit Committee, Audit Quality, and Whistleblowing system.*

## STRUKTUR KEPEMILIKAN, PERSAINGAN USAHA DAN MANAJEMEN LABA

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### *Abstract*

*This research aims to examine the relationship between ownership structure and business competition on earnings management. The ownership structure in this research is proxied by family ownership as measured by the percentage of family ownership and multiple large shareholders. Business competition is calculated using the Hirschman-Herfindahl-Index. Earnings management is measured using the Modified Jones Model. This research used a purposive sampling method to obtain the samples from the year 2014-2019 with a total of 215 observations. The results show that family ownership and the first largest multiple large shareholders have a negative effect on earnings management. The second-largest Multiple large shareholder variable and business competition do not affect earnings management. This result shows that the interests of family ownership as the majority shareholder are in line with minority shareholders, so there is no necessity to be involved in earnings management activities. The second-largest shareholder is generally incapable of providing adequate control within the company, so encouraging regulations on expanding disclosure can help oversight. In addition, a weak level of competition cannot provide external control over the company's earnings management actions.*

**Keywords:** Earnings management, ownership structure, business competition, company size, leverage

## **ANALISIS PENGARUH KINERJA PERUSAHAAN TERHADAP ANNUAL REPORT READABILITY PADA PERUSAHAAN- PERUSAHAAN DENGAN STRUKTUR MODAL YANG BERBEDA**

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### ***Abstract***

*The purpose of this study is to examine the influence of firm performance toward annual report readability. This study also examines whether the influence of firm performance toward annual report readability will be different at companies with different levels of capital structure. In examining the hypothesis this study regresses ARR (annual report readability) measured by Bog Index toward firm performance (return on assets and profit margin) and the interaction of firm performance and CS (capital structure), using data for the period of 2017-2019 for 60 sample firms registered in Bursa Efek Indonesia (BEI) from consumer goods sector with total observation of 139 firm-years. The test results show that firm financial performance partially affects positively annual report readability, when the firm performance is measured by profit margin. Consistent with that result, this study also provides partial empirical evidence for the influence of capital structure on the relationship between firm performance and annual report readability, when the performance is measured by profit margin.*

**Keywords:** *annual report readability (ARR), bog index, performance, capital structure*

KIA8\_AKPM\_183

**PENGARUH LABA BERSIH, HUTANG BANK & ARUS KAS OPERASI TERHADAP  
KEBIJAKAN DIVIDEN PADA PERUSAHAAN MANUFAKTUR YANG  
TERDAFTAR DI BEI PADA ERAPANDEMI COVID 19**

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**Abstrak**

Penelitian ini bertujuan untuk mengetahui pengaruh laba bersih, hutang bank dan arus kas apakah berpengaruh signifikan terhadap pembayaran dividen pada perusahaan manufaktur yang listing di Bursa Efek Indonesia pada era pandemi Covid 19 (2020). Data yang digunakan dalam penelitian ini menggunakan data sekunder yang dipublikasikan dalam website [www.idx.co.id](http://www.idx.co.id). Penelitian ini menggunakan metode analisis kuantitatif, yaitu dengan statistik seperti analisis regresi dan uji asumsi klasik. Hasil penelitian menunjukkan bahwa laba bersih, kredit bank dan arus kas berpengaruh terhadap *divident payout*.

## PENGARUH *GREEN INNOVATION* DAN CSR TERHADAP PENGEMBANGAN BERKELANJUTAN YANG DIMEDIASI OLEH *GREEN PERFORMANCE*

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### *Abstract*

*This study aims to examine the effect of applying green innovation and corporate social responsibility disclosure on sustainable development mediated by green performance. The population in this study were all mining and manufacturing companies listed on Indonesia Stock Exchange in 2015-2019. The sample in this study is mining and manufacturing companies that have publish the sustainability report. The analytical tool used in this study is SPSS version 25 and used a process program that is integrated in SPSS. The results showed that green performance was not able to be a mediating variable for green innovation and CSR on sustainable development.. This research provides information about the positive impacts that will be generated by the company in order to achieve sustainable development goals. With the application of green innovation and green performance, the company will be able to increase the achievement of sustainable development.*

**Keywords:** *Green innovation, CSR, Green performance, Sustainable Development*

KIA8\_AKPM\_189

**ANALISIS MODEL ATAS FAKTOR PENENTU NILAI PERUSAHAAN  
(STUDI PADA PERUSAHAAN PULP AND PAPER YANG TERDAFTAR  
DI BEI 2015-2019)  
MODEL ANALYSIS OF THE DETERMINANTS OF FIRM VALUE  
(STUDY ON PULP AND PAPER COMPANIES LISTED ON BEI 2015-2019)**

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***Abstract***

*This study aims to analyze the factors that influence firm value, where the independent variables consist of ownership structure, capital structure and gender diversity, and financial performance as a mediation. The research used is Pulp & Paper companies listed on the Indonesia Stock Exchange for the period 2015 – 2019. Using samples from 7 manufacturing companies. By using a sample of 7 manufacturing companies. The test analysis used is the SmartPLS 3.0 program. Based on the results of the study, ownership structure and gender diversity have no significant effect on firm value, capital structure and financial performance have a significant positive effect on firm value, and financial performance has no significant effect on mediating ownership structure and capital structure on the firm. The limitation of this study is to use financial reports sourced from the Indonesia Stock Exchange (IDX) for the pulp and paper sector from 2015-2019 and have financial reports for 5 consecutive years. The implications of this research are expected to provide information for investors on things that can affect the value of the company, especially the paper industry sector.*

***Keywords:*** Ownership Structure, Capital Structure, Gender Diversity, Firm Value and Financial Performance

**PERAN CORPORATE GOVERNANCE DALAM MENINGKATKAN RISK REPORTING: STUDI KOMPARATIF PERUSAHAAN INDONESIA DAN MALAYSIA**

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***Abstract***

*Objectives – The purpose of this study is to explore the level of presentation of risk information reports called Risk Reporting (RR) in the annual reports of Indonesian and Malaysian non-financial companies. In addition, this study aims to empirically examine the role of Corporate Governance (CG) in the presentation of RR and compare its role in the two countries. The method used in this study is content analysis with 113 samples of Indonesian companies and 70 Malaysian companies. The results showed that the Boards of Indonesian companies represented by the Board of Commissioners and Independent Commissioners and the boards of Malaysian companies represented by the Board of Directors and Independent Boards of Directors had the same role, but in Indonesia they played a role in increasing the number of RRs while in Malaysia it was the opposite*

**Keywords:** Risk Reporting, Corporate Governance, Indonesia, Malaysia



**PENGARUH KEBIJAKAN TARIF PAJAK, PERTUMBUHAN LABA, DAN  
TUNNELING INCENTIVE TERHADAP KEPUTUSAN *TRANSFER PRICING* PADA  
PERUSAHAAN MANUFAKTUR SEKTOR BASIC INDUSTRY AND CHEMICAL**

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***Abstract***

*This study aims to examine the effect of tax rate policy, profit growth and tunneling incentive on transfer pricing decisions in basic industry and chemical manufacturing companies listed on the Indonesia Stock Exchange in 2017-2019. The sample in this study used a purposive sampling method, and produced a final sample of 29 manufacturing companies in the basic industry and chemicals sector, listed on the Indonesia Stock Exchange in the 2017-2019 period. This study uses secondary data in the form of company annual reports obtained from [www.idx.co.id](http://www.idx.co.id). The analytical method used in this research is logistic regression analysis using SPSS 25 software. The logistic regression results show that the tax rate policy and profit growth variables do not affect the transfer pricing decision, while the tunneling incentive variable affects the transfer pricing decision. The sample used in this study only focused on the basic industry and chemical sub-sectors. For further research, it is suggested to enlarge the research sample, not only limited to the basic industry and chemical sub-sector companies.*

**Keywords:** *Tax Rate Policy, Profit Growth, Tunneling Incentive, Transfer Pricing*

## PENGARUH DETERMINAN SIGNALING TERHADAP PRUDENCE ACCOUNTING

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### *Abstract*

*The purpose of this study was to determine the effect of Liquidity, Leverage, Firm Size, Political Cost, Profitability on Accounting Conservatism. The scope of this research is utility, infrastructure and transportation companies listed on the Indonesia Stock Exchange during the 2017-2018 period. The sample was selected by purposive sampling technique and obtained 30 companies as the population obtained samples tested were 15 companies selected by purposive sampling technique. The type of data used is secondary data obtained from the Indonesia Stock Exchange website. The data analysis technique used panel data regression with the Eviews 9.0 program. The results of this study indicate that firm size and political cost affect accounting conservatism. Profitability, Liquidity and have no effect on Prudence Accounting. This means that the size of a company's wealth can easily accommodate political costs so that management is always demanded to be more careful by the owner in disclosing information in its financial statements.*

**Keywords:** Prudence Accounting, Liquidity, Leverage, Company size, Political Cost, Profitability

**PENGARUH PENGENDALIAN INTERNAL DAN MODAL INTELEKTUAL  
TERHADAP NILAI PERUSAHAAN DENGAN CASH CONVERSION CYCLE  
SEBAGAI VARIABEL MODERASI**

*The Effect of Internal Control and Intellectual Capital on Firm Value with Cash  
Conversion Cycle as a Moderating Variable*

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**Abstract**

**Objective:** The purpose of this study was to determine the effect of internal control and intellectual capital on firm value by moderating the cash conversion cycle in the relationship between intellectual capital and firm value. **Methodology:** This study uses a quantitative approach using data from public companies listed on the Indonesia Stock Exchange (IDX) during the 2015-2019 period. The sampling method is a purposive sampling method on 20 companies with 100 observations as a whole. The analysis technique of this research is moderated regression analysis (MRA) which was obtained with SPSS version 25. This study used multiple regression models to analyze the data. **Findings:** The results show that intellectual capital has a significant positive effect on firm value, while internal control has no effect on firm value. Meanwhile, the cash conversion cycle has not been able to show the moderating effect of intellectual capital on firm value. **Practical implications:** Companies can increase the use of intellectual capital in order to increase investors' perceptions of the company's future prospects as reflected in the value of the company which is proxied by the ROA ratio. Investors who want to invest in a company can pay attention to the company's ability to utilize intellectual capital in an effort to increase added value. for the company.

**Keywords:** Intellectual capital, internal control, firm value, cash conversion cycle.

**PENGARUH KINERJA KEUANGAN DAN REPUTASI *UNDERWRITER* TERHADAP  
ANNUAL RETURN PADA PERUSAHAAN YANG  
UNDERPRICING SAAT MELAKUKAN IPO**

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***Abstract***

*This study examines the effect of profitability, liquidity, financial leverage, and underwriter's reputation on the underpricing of IPO shares. Samples were taken from companies that conducted an initial public offering on the Indonesia Stock Exchange from 2016 to 2019 using a purposive sampling method, thus obtaining sample data of 62 companies. Data on underpricing is measured using initial return, profitability is measured by Return on Equity (ROE), liquidity is measured using the current ratio (CR), financial leverage is measured using the Debt to Equity Ratio (DER), and underwriter's reputation is measured using the top 10 in the 20 Most Active Brokerage House Monthly in Total Trading Frequency during the study period. Data will be tested using multiple linear regression test using STATA version 15 program. The results of this study indicate that (1) profitability (ROE) and underwriter reputation (RU) have a negative and significant effect on underpricing, (2) liquidity (CR) and financial leverage (DER) has a negative and insignificant effect on underpricing.*

**Keywords:** *IPO underpricing, Profitability, Liquidity, Financial Leverage, Underwriter's Reputation*

## FAKTOR PENENTU YANG MEMPENGARUHI NILAI PERUSAHAAN PERBANKAN DI INDONESIA

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### **Abstract**

*The purpose of this study was determine the effect of Capital adequacy, Return on Assets, Inflation, foreign exchange rates and interest rates on Company value.. The population in this study are Go Public conventional banking companies registered with the OJK for the period 2014-2018. Sampling in this study used a purposive sampling method with the following criteria: (1) Go public conventional banking companies registred with the Financial service authority (OJK) for the period 2014-2018. The data needed in this study was taken from the Indonesian Capital Market Directory (ICMD) 2014-2018. The data collection method used in this research is the documentation method. Statistical tests were carried out with t-test and multiple linear regression analysis, before this test was carried out first the classical assumption test. The results of the study show that: Capital Adequacy Ratio has a significant negative effect in firm value, Return on Assets has a significant positive effect on firm value, Inflation and Interest Rates have a significant negative effect on firm value, and foreign exchange rates have a positive and insignificant effect on firm value. For future researchers are advised to use mpre samples with more samples with more diverse characteristics from vaious indiuustrial sectors and extend the research period.*

**Keywords :** capital adequacy ratio (car), inflation, foreign exchange rates, interest rates, firm value, return on assets

**CASH HOLDINGS, POLITICAL CONNECTIONS, ACCOUNTING CONSERVATISM,  
DAN PENGARUHNYA TERHADAP KUALITAS LABA**

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**Abstract**

*The purpose of this study was to determine the effect of cash holdings, political connections, firm size, leverage, growth, audit quality, accounting conservatism, and firm performance on earnings quality in manufacturing companies listed on Indonesia Stock Exchange. This study uses 88 manufacturing companies that are listed consistently on Indonesia Stock Exchange from 2016 to 2018. This is causal and quantitative study. Unit of analysis in this study is Bursa Efek Indonesia listed company's report. The sample selection technique in this study is purposive sampling and uses secondary data obtained from the official website of Indonesia Stock Exchange and Google. The data analysis method used in this study is multiple regression. The results of this study indicate that firm size, leverage and accounting conservatism have effect on earnings quality. On the other hand, cash holding, political connections, growth, audit quality, and firm performance have no influence on earnings quality.*

**Keywords:** *earnings quality, accounting conservatism*

**PENGARUH MANAJEMEN MODAL INTELEKTUAL TERHADAP PERFORMA  
PERUSAHAAN:  
STUDI PADA PERUSAHAAN YANG TERDAFTAR DI BURSA EFEK INDONESIA  
(BEI) TAHUN 2015-2019**

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**Abstract**

*In today's knowledge-based economy, companies need to adapt to stay competitive. An example would be to start paying attention to the intellectual capital (IC) of the company as IC can provide uniqueness and competitive advantage to the company. This study aims to examine the effect of intellectual capital management on company performance measured from the aspects of profitability (ROA & ROE), earnings (EBIT), and productivity (ATO). Intellectual Capital (IC) is measured using the proxy VAIC (Value Added Intellectual Capital) which consists of three components, HCE (Human Capital Efficiency), SCE (Structural Capital Efficiency), and CEE (Capital Employed Efficiency). This research uses a panel data regression model with a sample consisting of 88 non-financial companies listed on the IDX for the period of 2015-2019. The results showed that VAIC, SCE, and CEE had a significant positive effect on company performance, while HCE's impact showed mixed results; a positive effect on profitability (ROA, ROE), no effect on earnings (EBIT), and a negative effect on productivity (ATO). This research contributes to IC research in Indonesia. The findings in the study can be useful for managers to consider putting more effort into managing their intellectual capital properly to increase company performance. As the impact of IC was proven to affect firm performance, regulators can also consider regulating IC disclosures in order to assist related stakeholders, whilst investors can use the findings to consider IC as a factor when making investment decisions.*

**Keywords:** Intellectual Capital, VAIC, Firm Performance

## KARAKTERISTIK DEWAN KOMISARIS, SISTEM MANAJEMEN LINGKUNGAN, PENGUNGKAPAN KARBON DAN BIAYA MODAL EKUITAS

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### Abstract

**Purpose** – The purpose of this study is to investigate whether board characteristics and environmental management system impact the cost of equity capital, and moderated by voluntary disclosure of carbon emissions. **Design/methodology/approach** – This empirical research was carried out reports of Indonesian manufacturing sector companies listed on Bursa Effect Indonesia during 2017-2019. Later, the board characteristics that influence carbon disclosures were examined using panel data regression model. The analysis uses Regression with E-views program 11 version through. **Findings** – The empirical findings of this study indicate that board characteristics as board size, board independence, board gender and board national diversity impacts on Carbon Emission Disclosure, while Environmental Management System has no impact on Carbon Emission Disclosure and Disclosure of Carbon Emissions has no impact on Cost of Equity Capital. **Originality/value** – This research provides empirical evidence of the determinants of carbon emission disclosures, which could be useful for organizations and regulatory bodies. Such an understanding is crucial to specify necessary policies that will provide emission reduction practices and policies for entities. The researcher also adds two variables, namely the environmental management system and cost of equity capital. To add information for investors in making investment decisions on the impact of climate change risks.

**Keywords** Corporate Governance ,Board Characteristic , Environmental Management System, Carbon emission disclosures, Cost of Equity Capital



## PENGARUH KEPEMILIKAN KELUARGA DAN KEPEMILIKAN INSTITUSIONAL TERHADAP KEBIJAKAN DIVIDEN PERUSAHAAN

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### *Abstract*

*This study aims to determine the relationship of family share ownership and institutional share ownership on the company likelihood to pay dividend and dividend payout ratio. The study was conducted on non-financial companies listed in Indonesia Stock Exchange (IDX) in the period of 2016-2019. The panel data consisted of 292 companies and 1.088 observation years for logistic regression determining company likelihood to pay dividend. Meanwhile for linear regression, 205 companies and 668 observation years were used. Family share ownership is found to withheld dividend payment, but has no significant relation towards the amount of dividend paid. While institutional share ownership is found to have no significant effect on company likelihood to pay dividend or dividend payout ratio. The result of this study implies that family ownership plays an inconsistent role on dividend, and institutional ownership does not play any significant role regarding dividend policy in Indonesia. This study is limited to a short observation period and low R2 in multiple linear regression model.*

**Keywords:** *Dividend Policy, Family Share Ownership, Institutional Share Ownership*

**PENGARUH INTERNAL GOVERNANCE TERHADAP MANAJEMEN LABA  
AKTIVITAS RILL DENGAN KEPEMILIKAN INSTITUSIONAL SEBAGAI  
VARIABEL PEMODERASI**

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**Abstract**

*This study examines the impact of the effectiveness of internal governance on real earnings management behavior carried out through abnormal discretionary expenses in public companies listed on the IDX in 2017-2019. This study attempts to examine a new factor that has not been widely studied in Indonesia in terms of good corporate governance, that is internal governance. Internal governance refers to the check and balance process carried out by key subordinate executives in making corporate decisions. Variable Internal governance is the management of the company carried out by key subordinate executives, that are managers who are under the position of CEO. Key Subordinate Executives (KSE) are measured by using the average number of differences between present age and retirement age to describe the future behavior of key subordinate executives. The longer the remaining working life, the more the manager is future-oriented and reluctant to use real earnings management which is short-term profit-oriented. This study also adds institutional ownership variable as a moderating variable which is thought to strengthen the negative influence of the company's real earnings management internal governance. The results of the study show that internal governance is able to mitigate earnings manipulation by managers. In addition, this study also provides support that institutional ownership can moderate the influence between internal governance and real earnings management. The results of this study can add references to mitigating real earnings management for companies and also as one of the considerations for long-term investment decisions in the capital market for investors.*

**Keywords:** *Internal Governance, Real Earnings Management, Abnormal Discretionary, Institutional Ownership.*

**ANALISIS PENGENDALIAN SISTEM INFORMASI AKUNTANSI ATAS  
PENDAPATAN RAWAT INAP & RAWAT JALAN  
PADA RUMAH SAKIT  
(Studi Etnometodelogi pada RS ABC di daerah Ciputat, Tangerang Selatan)**

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**Abstrak**

Sistem informasi akuntansi pendapatan rumah sakit dimulai dari proses transaksi pendaftaran pasien, transaksi pelayanan medik pasien ke dokter, transaksi penunjang medis (farmasi, laboratorium, dan radiologi), proses pembayaran biaya pengobatan pasien di bagian kasir, sampai dengan proses pembuatan laporan harian kasir rawat jalan dan rawat inap. Tujuan penelitian ini, mengungkap dasar pertimbangan penerapan pengendalian internal yang diterapkan atas SDM yang ada, alat dan dokumen yang digunakan serta prosedur yang merupakan komponen sistem informasi akuntansi atas pendapatan rawat inap dan rawat jalan pada rumah sakit. Penelitian ini merupakan penelitian kualitatif yang menggunakan paradigma interpretif dan pendekatan Ethnometodelogi. Penggunaan Ethnometodelogi sebagaimana Garfinkel jelaskan bahwa pendekatan ini mampu mengetahui bagaimana praktek detail yang terjadi dalam organisasi. Selain itu dapat pula digunakan untuk memahami kebiasaan seseorang dalam melaksanakan tanggung jawab profesinya. Adapun analisis datanya menggunakan empat (4) tahapan yang menjadi ciri khas ethnometodelog, yaitu tahap analisis indeksikalitas, reflektivitas, aksi kontekstual dan *common sense knowledge of social structures*. Hasil penelitian menunjukkan bahwa pertimbangan efisiensi merupakan pertimbangan utama dalam perancangan sistem pengendalian internal pendapatan rawat inap dan rawat jalan pada rumah sakit. Efisiensi juga menjadi dasar dalam merekrut SDM, merancang dokumen, penerapan prosedur, dan pemakaian aplikasi sistem *virtual basic*.

**Kata Kunci :** Sistem Informasi Akuntansi; Pengendalian Internal; Rumah Sakit; Ethnometodelogi

## ANALISIS PERBANDINGAN MODEL TAFFLER, SPRINGATE, DAN GROVER DALAM MEMPREDIKSI KEBANGKRUTAN PERUSAHAAN

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### *Abstract*

*This study aims to test whether there is a difference between the results of the prediction of bankruptcy of the Taffler, Springate, and Grover models in Predicting Bankruptcy of retail companies listed on the Indonesian stock exchange for the period 2017-2019 and the researchers also want to compare which model is the most accurate prediction of corporate bankruptcy. The population in this study are all retail companies listed on the Indonesian stock exchange, totaling 27 companies. This study uses secondary data from the financial statements of retail companies during the years 2017-2019. Hypothesis testing in this study used the paired sample test. The results of the study show that there is a significant difference between the results of bankruptcy predictions for retail companies listed on the Indonesian stock exchange for the 2017-2019 period as measured by the Taffler, Springate and Grover models. The Taffler model is the most accurate bankruptcy prediction model with an accuracy rate of 96% and has the lowest error rate of 4%.*

**Keywords:** *Taffler, Springate, Grover, Bankruptcy Prediction*

## PERANAN KOMITE AUDIT DALAM PENGUNGKAPAN *INTERNET FINANCIAL REPORTING* DI SEKTOR MANUFAKTUR INDONESIA

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### **Abstract**

*This study aims to analyze the impact of the Audit Committee on the disclosure of internet financial reporting. The Audit Committee is proxied by size, frequency of Audit Committee meetings, expertise of the Audit Committee in accounting or finance, and independent parties in the proportion of the Audit Committee. Internet financial reporting disclosures are measured by disclosure items presented in the Internet Disclosure Index (IDI) and equipped with POJK No.8/POJK.04/2015. The sample in this study was 92 companies, and the sample used in this study were manufacturing companies listed on IDX during 2017-2019. The statistical method used is panel data regression analysis. Based on the panel data regression test, it was found that only the competence of the audit committee had a significant effect on IFR. Meanwhile, the variables of audit committee size, audit committee meeting frequency, and audit committee independence have no influence on the disclosure of financial statements via the internet or IFR.*

**Keywords:** IFR, Audit Committee, Size, Meeting Frequency, Competence, Independence

## PENGARUH EPS, DER, ROE, UMUR PERUSAHAAN, KEPEMILIKAN MANAJERIAL, DAN KEBIJAKAN DIVIDEN TERHADAP NILAI PERUSAHAAN

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### *Abstract*

*The Purpose of this study is to obtain empirical evidence regarding the effect of EPS, DER, ROE, Managerial Ownership, Firm Age, and Dividend Policy on firm value in company listed on LQ45 Index for the 2017-2019 period. This study used 55 samples from total 57 population data. The data used secondary data in the form of financial statement and annual report. Data processing with IBM SPSS application. The result showed that EPS, DER, Managerial Ownership and Firm Age had no effect on firm value, while ROE and dividend policy had a significant effect on firm value*

**Keywords:** EPS, DER, ROE, Managerial Ownership, Firm Age, Dividend Policy, Firm Value

## PENGARUH LDR, CAR, BOPO DAN SIZE TERHADAP MANAJEMEN LABA DI INDUSTRI PERBANKAN

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### *Abstract*

*This study aims to examine the effect of LDR, CAR, BOPO and SIZE on earnings management in the banking industry. The research object is conventional bank which are listed in Indonesia stock exchange for the period of 2016-2019,. The data used is the annual report obtained from the official website of each bank. The results of the study show that (1) LDR has no effect on earnings management, (2) CAR has no effect on earnings management, (3) BOPO has no effect on management. earnings, and (4) Size has a positive effect on earnings management.*

**Keywords :** LDR, CAR, BOPO, SIZE, earnings management, commercial banks

***DO TAX PLANNING, AUDIT QUALITY, AND MANAGERIAL OWNERSHIP  
DECREASE EARNINGS MANAGEMENT IN CONSUMER GOODS  
MANUFACTURING COMPANIES ?***

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***Abstract***

*This study expects to decide the impact of of tax planning, audit quality, and managerial ownership on earnings management in consumer goods manufacturing companies recorded on the Indonesia Stock Exchange (BEI) in 2016-2018. This information utilizes auxiliary information acquired from the organization's yearly report on the site www.idx.co.id. The populace of research is the manufacturing companies in the consumer goods sector which are listed on the Indonesia Stock Exchange in 2016-2018. The research sample was taken with specific criteria or called the purposive sampling technique, so an example of 15 organizations was acquired with a perception time of 3 years. Data analysis methods utilized in this study are the classic assumption test and hypothesis testing with multiple linear regression. Based on the results of the study indicate that audit quality has an influence on earnings management, whereas tax planning and managerial ownership do not have an influence on earnings management. This research can be a source of information for business people to be able to increase the existence of the audit committee to pay more attention to financial reporting information, especially related to earnings in financial statements, so as to reduce the practice of earnings management.*

***Keywords:*** Tax planning, audit quality, managerial ownership, and earnings management



**PENGARUH ASET TIDAK BERWUJUD, UKURAN  
PERUSAHAAN, KEPATUHAN PERPAJAKAN, DAN  
LEVERAGE TERHADAP PRAKTIK *TRANSFER PRICING*  
PADA PERUSAHAAN MANUFAKTUR**

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***Abstract***

*This study aims to determine the effect of intangible assets, firm size, tax compliance, leverage on transfer pricing. The data analysis uses multiple linear regressions on 12 manufacture companies listed on the Indonesia Stock Exchange (IDX) during 2015-2019 period. The results of this study show that intangible assets, firm size, tax compliance, leverage simultaneously have a significant effect on company's decision to practice transfer pricing, as well as intangible assets and leverage partially have a positive and significant effect on transfer pricing. But, firm size partially has a negative and significant effect on transfer pricing. Meanwhile, the tax compliance has no significant effect on transfer pricing.*

*Keywords: Intangible assets, firm size, tax compliance, leverage, transfer pricing.*

## **PENGARUH *INTELLECTUAL CAPITAL* DAN *FINANCIAL STABILITY* TERHADAP KINERJA HARGA SAHAM DENGAN KUALITAS AUDIT SEBAGAI PEMODERASI**

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### ***Abstract***

*This study aimed to determine and analyze the influence of intellectual capital, financial stability on stock price performance with audit quality as moderating. The sample used in this study was a consumer goods sector company listed on the Indonesia Stock Exchange for the period 2014-2019. The populations in this study were 52 Consumer goods companies. Purposive sampling was used as a sampling technique so that the total samples used were 18 companies in the consumer goods sector. The method used in this study was a quantitative method which can be obtained by calculating and recording secondary data from the financial statements on the IDX for the 2014-2019 period. The results of this study stated that intellectual capital had effect on stock price performance, financial stability and audit quality had no effect on stock price performance. For moderating, audit quality can moderate the effect of intellectual capital on stock price performance, while audit quality can not moderate the effect of financial stability on the performance of stock prices.*

**Keywords:** *Intellectual Capital, Financial Stability, Audit Quality, Stock Price, Consumer Goods.*

## PENGARUH KUALITAS LABA DAN FINANCIAL LEVERAGE TERHADAP KINERJA KEUANGAN DENGAN REAKSI PASAR SEBAGAI VARIABEL INTERVENING

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### *Abstract*

*The purpose of this study is to determine whether or not earning quality measured by discretionary accrual, financial leverage measured by degree of financial leverage will have an effect to financial performance that is measured by earnings per share, market reaction measured by abnormal return is used as intervening variable. The independent variable used in this study are earning quality and financial leverage, whereas the dependant variable used is earning performance and market reaction as intervening variable. This scientific study is causal explanatory-qualitative method using secondary data. The population of data taken for this study are 12 food and beverages companies listed on the Indonesia Stock Exchange, taking 5 years worth of research starting from 2015 to 2019, so a total of 60 financial report datas. The results showed that earnings quality and financial leverage have no effect on market reaction, earnings quality has effect on financial performance, financial leverage has no effect on market performance and market reaction has a negative effect on financial performance. Earnings quality, financial leverage, and market reaction have an affect on financial performance, however market reaction is not an intervening variable in the relation between earnings quality, financial leverage and financial performance.*

**Keywords :** *earnings quality, financial leverage, financial performance, market reaction*

**PENGARUH NET PROFIT MARGIN DAN RETURN ON EQUITY  
TERHADAP HARGA SAHAM DENGAN  
EARNINGS PER SHARE SEBAGAI VARIABEL MODERASI**

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**Abstract**

*LQ45 as a combined list of the most frequently traded stocks with the largest market capitalization on Indonesia Stock Exchange. This research performed in order to test the influence of Net Profit Margin, Return On Equity on Stock Price with Earnings Per Share as Moderating Variable. Data used in the research is secondary data from Indonesia Stock Exchange. The sample are 22 companies of 61 companies listed in LQ45 index as population. The method to test the hypothesis is multiple regression analysis using Moderated Regression Analysis (MRA). The results are Net Profit Margin has no effect on stock price, Return On Equity has no effect on stock price, Earnings Per Share doesn't moderate the effect of Net Profit Margin on stock price, and Earnings Per Share moderates or strengthens the effect of Return On Equity on stock price.*

**Keywords:** Stock Price, Net Profit Margin, Return On Equity, Earnings Per Share.

**FCF DAN LEVERAGE TERHADAP MANAJEMEN LABA DENGAN GCG  
SEBAGAI PEMODERASI  
(SEKTOR TRANSPORTASI)**

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**Abstract**

*When investors invest in a company, they expect to receive financial benefit in the future. To assess the performance of a company, investors review the information in company's financial statements. One of the most important indicators in the financial statements is profit. Since it is so crucial, it becomes the driving force for the management to manipulate data in the financial statements with the aim of attracting the attention of external parties. This activity can be categorized as earnings management. The study is conducted to analyze the influence of free cash flow and leverage on earnings management with good corporate governance as a moderating variable. Under purposive sampling technique, there is a total of 20 samples of companies in the transportation sector listed in Indonesia Stock Exchange in the period of 2018-2020. The results show that free cash flow has a significant and negative effect on earnings management, while leverage does not affect earnings management. Through the test of Moderated Regression Analyze (MRA), the good corporate governance variable (by proxy of the audit committee) is found unable to moderate the influence of free cash flow to earnings management and the effect of leverage on earnings management. This research can provide information and contributions in the development of the theory related to the influence of free cash flow and leverage on earnings management with good corporate governance as a moderator in the transport company. The results of this study provide implications theoretically that only the free cash flow that affect earnings management, while leverage does not affect earnings management and corporate governance can not moderate the relationship of both. The results of this study can be used by auditors and investors to detect the presence earnings management in the financial statements by considering the value of the free cash flow and leverage.*

**Keywords:** Free Cash Flow, Leverage, Manajemen Laba, Good Corporate Governance

## FAKTOR PENGARUH BIAYA MODAL EKUITAS PADA PERUSAHAAN PERTAMBANGAN DI INDONESIA TAHUN 2017-2019

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### *Abstract*

*Understanding the cost of equity capital in a nutshell is the cost incurred by the company to provide a rate of return to investors. In this study, two independent variables are required as factors that affect the cost of equity capital which, if tested on the hypotheses that have been made, can provide knowledge for management in doing things that involve earnings management and information asymmetry. In other words, it can provide a warning for management not to act inappropriately which can ultimately affect the cost of equity capital. This study uses mining companies listed on the Indonesia Stock Exchange with a span of 2017-2019.*

**Keywords:** *Manajemen Laba, Asimetri Informasi, Biaya Modal Ekuitas*



IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN AKUNTAN PENDIDIK



UKRIDA  
Universitas Kristen Krida Wacana

Fakultas  
Ekonomi &  
Bisnis

# ABSTRAK PAPER

## AKUNTANSI YANG BERHUBUNGAN DENGAN PERPAJAKAN (APJK)

KIA8\_APJK\_001

**PENGARUH LIKUIDITAS, LEVERAGE DAN PROFITABILITAS TERHADAP  
AGRESIVITAS PAJAK PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI  
BURSA EFEK INDONESIA PERIODE 2017 – 2019**

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***Abstract***

*This study aims to analyze the effect of liquidity, leverage, and profitability on tax aggressiveness in manufacturing companies listed on the Indonesia Stock Exchange in the period 2017 to 2019. This study is to obtain empirical evidence of the effect of liquidity, leverage, and profitability on tax aggressiveness by multiple linear regression test method consisting of independent variables, namely liquidity, leverage, and profitability, and the dependent variable is tax aggressiveness. The sample was determined using purposive sampling method with 78 samples. The results of this study reveal that liquidity and leverage have no effect on tax aggressiveness, while profitability has a significant effect on tax aggressiveness.*

***Keywords:*** The Liquidity, Leverage, Profitability, Tax Aggressiveness



KIA8\_APJK\_007

**PENGARUH *FINANCIAL DISTRESS*, PROFITABILITAS, *LEVERAGE*,  
PERTUMBUHAN PENJUALAN, DAN INTENSITAS MODAL TERHADAP  
PENGHINDARAN PAJAK**

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***Abstract***

*This study aims to analyze the effect of financial distress, profitability, leverage, sales growth and capital intensity on tax avoidance. The population in this study were 193 manufacturing companies listed on the Indonesia Stock Exchange (BEI). The research sample was selected by purposive sampling method with certain criteria, then obtained a sample of 58 companies that meet the criteria of the author. The analysis technique used in this research is multiple linear regression. In this study the writer used Eviews 8 as a measuring instrument. The results of the analysis in this study are that profitability and leverage have a significant effect on tax avoidance, while financial distress, sales growth and capital intensity have no significant effect on tax avoidance.*

***Keywords:*** financial distress, profitability, leverage, sales growth, capital intensity, tax avoidance.

## FAKTOR-FAKTOR YANG MEMPENGARUHI PENGHINDARAN PAJAK PERUSAHAAN MANUFAKTUR DI BURSA EFEK INDONESIA

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### *Abstract*

*This study aims to obtain empirical evidence and analyze the factors that influencing tax avoidance. The company used this research is manufacturing companies that listed on the Indonesia Stock Exchange (IDX) from 2017 to 2019. The number of research samples is 78 companies with a total of 234 research data and selected by purposive sampling. The result of this research shows that capital intensity, firm size, audit committee and proportion of independent commissioner have no influence on tax avoidance. While the leverage and profitability have an influence on tax avoidance. High leverage will reduce tax avoidance while high profitability will increase tax avoidance.*

**Keywords:** *Capital Intensity, Leverage, Profitability, Proportion of Independent Commissioner, Tax Avoidance*

## FAKTOR – FAKTOR YANG MEMPENGARUHI KEPATUHAN WAJIB PAJAK ORANG PRIBADI SELAMA PANDEMI COVID-19

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### **Abstract**

*The purpose of this research is to determine the effect of taxpayer awareness, tax sanctions, knowledge of corruption, application of e-filing, knowledge of taxation and service quality on individual taxpayer compliance throughout covid-19 pandemic. This research is a quantitative research using primary data obtained by distributing questionnaires and has been filled in as many as 191 respondents. Respondents are individual taxpayers who have an NPWP and have used e-filing registered in West Jakarta. The method of determining sampling is convenience sampling. The analysis method used is multiple regression models. The results showed that taxpayer awareness, tax knowledge, and service quality had an influence on individual taxpayer compliance, because there are taxpayers who are aware of the importance of taxes in Indonesia and understand that the tax paid is for the purpose of national development of the country, it will increase the intention of taxpayers to comply with their tax obligations and if the tax authorities serve taxpayers well then this will also increase the intention of taxpayers in carrying out their tax obligations because taxpayers feel more valued.. Meanwhile, tax sanctions, knowledge of corruption, and application of e-filing have no effect on individual taxpayer compliance because there are still many taxpayers who do not care about the existence or absence of sanctions and there are still many taxpayers who do not understand about tax corruption and the use of e-filing system for taxpayers that does not mean that it can allow taxpayers to report their taxes faster and more practically..*

**Keywords:** *Taxpayer Awareness, Knowledge of Corruption, Tax Sanctions, Application of E-Filing, Knowledge of Taxation, and Service Quality.*

KIA8\_APJK\_063

**RASIO KEUANGAN DAN PENGHINDARAN PAJAK: STUDI KASUS PADA  
PERUSAHAAN MANUFAKTUR YANG TERDAFTAR  
DI BURSA EFEK INDONESIA**

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**Abstract**

*The purpose of this study is to obtain empirical evidence regarding the effect of financial ratio on tax avoidance. The financial ratio used in this research are leverage, profitability, activity ratio, capital intensity ratio. The research samples were obtain using purposive sampling method. There are 243 data from 81 manufacturing companies listed on the Indonesia Stock Exchange for the 2017-2019 period that have met the criteria. The multiple regression was used to test the hypothesis. The results of this study indicate that profitability have a significant effect on tax avoidance. The higher profitability, the more manufacturing company will do tax avoidance to keep profit high even has been deduct by tax and make tax paid by company smaller than regulated by law, namely 25% of taxable income.*

**Keywords:** Tax avoidance, Financial ratio, Profitability.

KIA8\_APJK\_073

## PENGARUH KEADILAN PERPAJAKAN, MOTIVASI MEMBAYAR PAJAK DAN PENDAPATAN WAJIB PAJAK TERHADAP KEPATUHAN WPOP

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### **Abstract**

*This study aimed to determine the effect on the tax justice, the motivation to pay taxes and individual taxpayers income to compliance of individual taxpayer's. This study is based on quantitative methods which are analyzed by multiple linear regression and using simple random sampling. Data collection is confirmed by distributing 75 questionnaires to individual taxpayers. The results showed that, the tax justice had a significant effect on individual taxpayer compliance at KPP Pratama Jakarta Cengkareng, while the motivation to pay taxes and taxpayer income had no effect on individual taxpayer compliance at KPP Pratama Jakarta Cengkareng.*

**Keywords:** *compliance individual taxpayers, tax justice, motivation to pay taxes, individual taxpayers income.*

***THE ROLE OF POLITICAL CONNECTIONS AND CORPORATE RISK  
ON TAX AVOIDANCE  
(Study in Indonesia's Banking Industry)***

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***Abstract***

*This study examines the link between political connection and corporate risk on effective tax rates (ETR) in Banking Enterprises. This research is a quantitative research type, with a population of company listed on the IDX in 2017-2019. With a purposive sampling method, this study found 50 samples. The type of data used is secondary data obtained from www.idx.co.id. The analytical method used is descriptive analysis. Dummy political connection and Value at Risk (VaR) suspected to effect ETR. The results obtained based on data processing show that, political connections have a direct influence on indications of tax avoidance practices. Likewise, with corporate risk. And both simultaneously also have an influence on tax avoidance. The results of this study provide a reference that these two things are important in predicting ETR in relationship-based economies to formulized the further tax compliance strategic.*

***Keywords:*** Political Relations, Company Risk, Tax Avoidance and Value at Risk.

**PENGARUH *FINANCIAL DISTRESS* DAN KONSERVATISME AKUNTANSI  
TERHADAP *TAX AVOIDANCE***  
(Studi Empiris pada Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia  
Tahun 2016 - 2019)

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***Abstract***

*This study aims to examine the effect of Financial Distress and Accounting Conservatism on Tax Avoidance (Empirical Study of Banking Companies Listed on the Indonesia Stock Exchange 2016-2019). The population in this study is the banking company sector listed on the Indonesia Stock Exchange (IDX) in 2016 - 2019 as many as 43 companies. The sample is determined by using the purposive sampling method, with a sample size of 69 samples consisting of 28 companies that have met the criteria for determining the sample. The data used in this study is secondary data obtained through the Indonesia Stock Exchange (IDX) website for 2016 - 2019. The results of research conducted on banking companies show that financial distress and accounting conservatism affect tax avoidance.*

***Keywords*** : *Financial Distress, Accounting Conservatism, Tax Avoidance, Banking*

## FAKTOR-FAKTOR YANG MENYEBABKAN WAJIB PAJAK MELAKUKAN TINDAKAN SUAP

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### *Abstract*

*Tax is a source of state income that is used for the interests of the state with the aim of making the people prosperous, but for certain parties they consider taxes to be a burden they must bear so that various forms of fraud are committed by taxpayers to be able to solve their tax problem, one of which is by doing tax bribe. This study aims to analyze and understand the factors that cause bribery and the factors that dominate these action, so that by understanding this factor it can minimize bribery. The types and sources of data used in this study are secondary with the sample used are national and international journals related to corruption, bribery and fraud based on the research year since 2010-2020. The method used is Systematic Literature Review (SLR) with four stage of research which is Planning, selection, Extraction and Excecution and also this research refers to the triangle fraud theory. The result obtained is that financial pressure is a factor that dominates the causes of taxpayers to commit acts of corruption.*

**Keywords:** *Corruption, Bribery, Tax payer, Pressure, Tax*



## DAMPAK TARIF PAJAK PENGHASILAN BADAN DAN KEBIJAKAN TAX HOLIDAY TERHADAP INVESTASI ASING LANGSUNG DI INDONESIA

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### *Abstract*

*Foreign investment has an important influence on a country's economy, it is also considered to be more resilient to crises because investors generally have a long-term perspective when investing in a country. However, the economic crisis in Indonesia caused the inflow of foreign direct investment to experience a drastic decline which led to a slowdown in economic growth in Indonesia. To increase interest in foreign investment in Indonesia again, it is necessary to have an incentive policy in order to attract foreign investors. Therefore, this study aims to examine whether the corporate income tax rate set by the government and the tax holiday policy determine foreign direct investment. Based on purposive sampling, a sample of 38 foreign direct investment inflows from 1981-2018 was obtained. The results show that the corporate income tax rate has a significant negative effect on foreign direct investment, but the tax holiday is not proven to have an effect on foreign direct investment. The results of this study indicate that in determining tax rules and policies, especially corporate income tax rates, it is necessary to consider the interests of foreign investors in order to attract more foreign direct investment to Indonesia.*

**Keywords:** *Foreign Direct Investment, Tax Rate, Tax Holiday*

## 4 FAKTOR YANG MEMPENGARUHI AGRESIVITAS PAJAK (Studi Empiris pada Perusahaan Otomotif yang Terdaftar di BEI Periode 2015-2019)

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### *Abstract*

*This study aims to determine the influence of inventory turnover, independent commissioners, profitability and company size on tax aggressiveness in automotive companies that are listed on the Indonesia Stock Exchange period 2015-2019, partially and simultaneously. The research conducted by the author is included in the category of causal-associative research with the correlational method. The research approach will be carried out by researchers using a quantitative type of approach. The population in this study were 13 automotive companies that were listed on the Indonesia Stock Exchange period 2015-2019, while the samples in this study were 8 automotive companies that were listed on the Indonesia Stock Exchange period 2015-2019. The sampling technique in this study used purposive sampling. Analysis of the data used is descriptive statistics, the classic assumption test, test the determination of the model and test the hypothesis using the program eviews 9.0. The results showed, partially, inventory turnover and profitability have a significant effect on tax aggressiveness with a negative direction, and independent commissioners have a significant effect on tax aggressiveness with a positive direction. Meanwhile company size has no a significant effect on tax aggressiveness. Simultaneously, inventory turnover, independent commissioners, profitability and company size have a significant effect on tax aggressiveness with a negative direction on automotive companies that are listed on the Indonesia Stock Exchange for the period 2015-2019.*

**Keywords:** *inventory turnover, independent commissioners, profitability, company size, tax aggressiveness*

**PELATIHAN PERHITUNGAN PAJAK PENGHASILAN BADAN UNTUK  
PENINGKATAN KOMPETENSI SISWA/I SMK TRIGUNA 1956**

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***Abstract***

*Competition in the world of work is getting tougher demanding competent human resources, one of which is through graduates of educational institutions. The Taxation Training activities carried out aim to improve competence for the preparation of Vocational High School students to face the world of work. One of the trainings is related to the calculation of corporate income tax because its application is used in various companies. The training method is in the form of a webinar which contains material exposures from the resource persons as well as discussion and question and answer sessions. The results of the activity showed the enthusiasm of the training participants and was expected to provide added value to the quality of SMK graduates, especially SMK Triguna 1956*

***Keywords:*** Corporate Income Tax

## INTENSITAS MORAL, SIFAT MACHIAVELLIAN DAN KESERIOUSAN PELANGGARAN TERHADAP INTENSI WHISTLEBLOWING PEGAWAI PAJAK

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### **Abstract**

*This study aims to analyze the effect of moral intensity, machiavellian nature and seriousness of violations on whistleblowing intention. The population in this study were all tax employees in East Jakarta. The sample in this study were 88 respondents. This study uses an associative research strategy. In this research, the research method used is quantitative. The data used in this study are primary data in the form of questionnaires and the data processing method used in this study is multiple linear regression analysis. The results of this study indicate that moral intensity, machiavellian nature and seriousness of violations have a significant effect on whistleblowing intention.*

**Keywords:** Moral Intensity, Machiavellian Nature, Seriousness of Violations, Whistleblowing Intention

**PENGARUH MODERNISASI SISTEM ADMINISTRASI PERPAJAKAN,  
PENERAPAN PP N0 23 TAHUN 2018, DAN FAKTOR LAINNYA TERHADAP  
KEPATUHAN WAJIB PAJAK UMKM**

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**Abstract**

*The purpose of research were to examine factors that affect tax compliance of SMEs in Jakarta Barat. This research consist of one dependent variable, the variable is taxpayer compliance and six independent variables, the variables are taxation awareness, tax authorities services, modernization of the tax administration system, tax sanctions, tax socialization, and the application of government regulation number 23 of 2018. The method applied is quantitative by giving quisionaire. Respondent were taxpayers in Jakarta Barat. The research result indicate that taxation awareness, modernization of the tax administration system, tax sanctions, tax socialization, and the application of government regulation number 23 of 2018 have effect to compliance taxpayer. While tax authorities services have not affect to compliance taxpayer.*

**Keywords:** *tax compliance, taxation awareness, modernization of the tax administration system, tax sanctions, and the application of government regulation number 23 of 2018.*

**PENGARUH CAPITAL INTENSITY DAN INVENTORY INTENSITY TERHADAP  
AGRESIVITAS PAJAK YANG DIMODERASI OLEH SALES GROWTH**

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**Abstract**

*The purpose of this study to analyze the Capital Intensity, Inventory Intensity of Tax Aggressiveness. This study is also to analyze the role of sales growth as a moderator between the influence of Capital Intensity, Inventory Intensity on Tax Aggressiveness. The population in this study were manufacturing companies in the basic industry & chemical sector, various industries, consumer goods listed on the Indonesia Stock Exchange (BEI) for the 2017-2019 period. The data used in this research is secondary data. While the sampling technique used purposive sampling method with secondary data types and produced a sample of 35 companies. With a total data analysis unit of 105 data processed. Methods of data analysis using factor analysis and descriptive statistical analysis. The results of this study indicate that capital intensity has no effect on tax aggressiveness while inventory intensity has a significant and positive effect on tax aggressiveness. This research also shows that sales growth plays a role as a moderating variable, where the role of sales growth strengthens the relationship between inventory intensity and tax aggressiveness. Based on the research that has been done, the suggestion that can be given to further researchers is that researchers use tax aggressiveness from other companies such as the mining, tourism, banking sector, etc. In addition, using other variables as other factors that can affect tax aggressiveness. The other variables that can be used such as by further research such as profitability, leverage, and others.*

**Keywords:** *Capital Intensity, Inventory Intensity, Corporate Financial Performance, and Tax Aggressiveness.*

## STUDI EMPIRIS KEPUTUSAN ETIS OLEH KONSULTAN PAJAK

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### *Abstract*

*This research aims to determine the influence of perception of the importance of ethical and social responsibility, machiavellianism, ethical reasoning, idealism, experience, and professional commitment on ethical decision making of tax consultants. Data were obtained from questionnaire distributed online via google form and offline via physical questionnaire in DKI Jakarta. This research used accidental sampling method. This study used 60 tax consultants as the study samples in DKI Jakarta selected according to the criteria and the data were analyzed using multiple regression analysis. The results of this research indicate that the perception of the importance of ethical and social responsibility, machiavellianism, and ethical reasoning have effect to the ethical decision making of tax consultants in DKI Jakarta. The results indicate that tax consultants with a high perception of the importance of ethical and social responsibility, machiavellianism, and ethical reasoning supporting that tax consultants to conduct ethical decision making. Meanwhile, the idealism, experience, and professional commitment have no effect to the ethical decision making of tax consultants in DKI Jakarta.*

**Keywords:** *Importance of ethical and social responsibility, machiavellianism, ethical reasoning, ethical decision making, tax consultants*

## **BOOK-TAX DIFFERENCES, KUALITAS LABA, KUALITAS AUDIT: PENGARUH HUBUNGAN LANGSUNG DAN TIDAK LANGSUNG**

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### **Abstract**

*This study aims to examine the direct and indirect relationship between abnormal book-tax differences and audit quality through the mediation of earnings quality. Audit quality is measured using proxies for public accounting firms affiliated with BIG 4 and earnings quality is measured using accounting conservatism proxies. The population used in this study are all non-financial companies listed on the Indonesia Stock Exchange (BEI) for the 2017-2019 period. The sampling technique was carried out using purposive sampling method and obtained a total sample size of 109 companies with 327 observations that met the criteria as the research sample. The results showed that abnormal book-tax differences were proven to have a negative and significant effect on audit quality as measured by using proxies for public accounting firms affiliated with BIG 4. Earnings quality cannot mediate the relationship between abnormal book-tax differences and audit quality is measured using proxies for public accounting firms affiliated with BIG 4. Thus, it is concluded that there is only a direct relationship between abnormal book-tax differences on audit quality and there is no indirect relationship between abnormal book-tax differences on audit quality is mediated by earnings quality. The theoretical implication of this research is to provide theoretical information in explaining agency theory regarding the role of KAP affiliated with BIG 4 as a trusted party to ensure that managers do not behave opportunistically and detect information reflected in abnormal book-tax differences regarding earnings management carried out. company as one of the agency conflicts between managers and company owners. In addition, the practical implication of this research is that it can serve as a reference for academic researchers, practitioners, and regulators who are interested in finding the information value of book tax differences in the audit process.*

**Keywords:** *Audit Quality, Abnormal Book-Tax Differences, Earnings Quality.*



## AGRESIVITAS PAJAK DAN KETEPATAN WAKTU PELAPORAN AUDITOR INDEPENDEN: STRUKTUR KEPEMILIKAN DAN KOMITE AUDIT SEBAGAI PEMODERASI

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### *Abstract*

*This study aims to investigate the effect of tax aggressiveness on audit report timeliness, as well as the moderating effect of governance mechanisms on the relationship between tax aggressiveness and audit report timeliness. The study samples are publicly listed companies in the manufacturing industry on the Indonesia Stock Exchange, with the final number of observations being 594 firm-year observations in 2012-2017. Using multiple linear regression analysis methods, this study finds a positive effect between tax aggressiveness and the audit report timeliness. However, this study also finds some evidence that the corporate governance mechanism through the ownership structure and competence of the audit committee weakens the positive relationship between tax aggressiveness and the audit report timeliness. Thus, the results of this study imply that audit delays by independent auditors may reveal clients' tax aggressiveness activities that may have economic consequences for tax authorities, entities, and other stakeholders.*

**Keywords:** *tax aggressiveness, timeliness of auditor reporting, audit report lag, corporate governance mechanisms, ownership structure, audit committee*

**PENGARUH IKLIM ETIKA, LINGKUNGAN SOSIAL, SIKAP WAJIB PAJAK DAN PEMAHAMAN MORAL WAJIB PAJAK TERHADAP PERSEPSI WAJIB PAJAK DAN CALON WAJIB PAJAK ORANG PRIBADI MENGENAI PEMENUHAN KEWAJIBAN PERPAJAKAN**

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***Abstract***

*The study aims to know the impact of the ethical climate, the social environment, the tax obligation and moral understanding of taxpayers toward the fulfillment of tax liability. The study also wanted to prove the difference of opinion between taxpayers and prospective taxpayers on the meeting of tax liability. The population used in the study was taxpayers and prospective taxpayers in Jabodetabek. The sample in this study is 140 taxpayers and prospective taxpayers by purposive sampling samples. A data-collection method using a questionnaire. Data analysis techniques in this study use the study's instrument test, classic assumptions test, and linear regression analysis. The results of this research is the ethical climate, social environment, the attitude of taxpayers, and the moral understanding of taxpayers affects positive and significant to the fulfillment of tax obligations. The ethical climate, the social environment, the taxpayers's attitude, and the moral understanding of tax taxpayers simultaneously or together can have a positive and significant impact on the fulfilling of tax liability. The results of the different tests indicate that there are differences in opinion between taxpayers and prospective taxpayers about meeting of tax liability.*

**Keywords :** Meeting Tax Obligations, Ethical Climate, Social Environment, The Attitude Of Taxpayers, The Moral Of Taxpayers.

## PENGARUH LIKUIDITAS, *CAPITAL INTENSITY*, DAN *INVENTORY INTENSITY* TERHADAP *TAX AVOIDANCE*

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### **Abstract**

*This study aims to examine the effect of liquidity, capital intensity, and inventory intensity on tax avoidance with leverage and profitability as control variables. Tax avoidance was measured by Effective Tax Rate (ETR), liquidity was measured by current ratio, capital intensity was measured by capital intensity ratio, inventory intensity was measured by inventory intensity ratio, leverage was measured by Debt to Equity Ratio (DER), and profitability was measured by Return on Assets (ROA). The population in this study are all manufacturing sector companies listed on the Indonesia Stock Exchange for the period 2017-2019. The sampling technique used is purposive sampling method and obtained as many as 106 data samples. The analytical method used is multiple linear regression. The research results concluded that liquidity and capital intensity had a positive effect on tax avoidance, while inventory intensity had no effect on tax avoidance.*

**Keywords:** *liquidity, capital intensity, inventory intensity, tax avoidance*

**PENGARUH E-FIN, E-FILLING, PENGETAHUAN PERPAJAKAN, SANKSI PERPAJAKAN, KEPATUHAN PERPAJAKAN TERHADAP PENINGKATAN PELAPORAN WAJIB PAJAK**

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**Abstract**

*This study aims to determine the effect of the E-Fin system, E-Filling, Tax Knowledge, Tax Sanctions, Tax Compliance on the Improvement of Taxpayer Reporting. The type of data in this study was obtained from primary data, which distributed questionnaires to individual taxpayers in the West Java region. The research method used is quantitative research methods. The number of samples obtained in this study were 110 respondents with purposive sampling technique, however there was 1 questionnaire that couldn't be processed because the respondent didn't fill in some of the questions that had been made. The results of this study indicate that the application of e-fin has a positive effect on increasing taxpayer reporting, the application of e-filling has a positive effect on increasing taxpayer reporting, tax knowledge has a positive effect on increasing taxpayer reporting, tax sanctions have a positive effect on increasing reporting taxpayers, tax compliance has a negative effect on increasing taxpayer reporting.*

**Keywords:** *E-Fin, E-Filling, Knowledge of Taxation, Tax Sanctions, Tax Compliance*

**DAMPAK KEBIJAKAN PERPAJAKAN DI MASA PANDEMI COVID-19  
(SEBUAH META SINTESIS DENGAN PENDEKATAN META AGREGASI)**

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***Abstract***

*Researchers want to synthesize what impacts are happening in the field of taxation in connection with new tax policies as an effort to optimize tax revenue during the COVID-19 pandemic. This research is a meta-synthesis with a meta-aggregation approach using data collection techniques obtained from previous journals related to the research theme obtained from academic publication sites. The research uses attribution theory as a literature review in conducting this research. The results of this study are the high external impact that occurs on tax policy during the covid-19 pandemic, of the 15 types of external impacts there is one of the most prominent impacts, namely an increase in taxpayer income, this occurs because taxpayers receive additional income in the form of income tax incentives based on tax policies issued during the covid-19 pandemic.*

***Keywords:*** Dampak Kebijakan Perpajakan, Insentif Pajak, Covid-19

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**DAMPAK PANDEMI COVID-19 TERHADAP PENERIMAAN PAJAK NEGARA  
(SEBUAH META SINTESIS DENGAN PENDEKATAN META AGREGASI)**

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***Abstract***

*Researchers want to synthesize what impacts occur in the taxation sector with revenues during the covid-19 pandemic. This research is a meta-synthesis with a meta-aggregation approach using data collection techniques obtained from previous journals related to the research theme that can be obtained from academic publication sites. This research uses stewardship theory as a library in conducting this research. The results of this study are the high impact for organizational success that occurred during the covid-19 pandemic on state tax revenues, of the 24 types of impacts for organizational success there is one most dominant impact, namely the establishment of new tax policies. by the government as an effort to optimize state tax revenues in the midst of the COVID-19 pandemic.*

***Keywords:*** Dampak, Penerimaan Pajak Negara, Covid-19

***INSTITUTIONAL OWNERSHIP, FISCAL LOSS COMPENSATION, AND  
ACCOUNTING CONSERVATISM ON TAX AVOIDANCE : EVIDENCE IN  
INDONESIA's MINING COMPANIES***

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***Abstract***

*Tax avoidance is a type of tax avoidance procedure and method that is done legitimately and securely for taxpayers since it doesn't struggle with tax provisions. This research intends to demonstrate the impact of institutional ownership, fiscal loss compensation, and accounting conservatism on tax avoidance in mining organizations recorded on the Indonesia Stock Exchange in 2016-2018. The theory utilized in this research is agency theory. This type of research is causality research. The sample collection technique in this research utilized purposive testing. The sample of this research is mining organizations recorded on the Indonesia Stock Exchange in 2016-2018 that meet certain measures. The information investigation procedure utilized by multiple linear regression in this research. The consequences of this research demonstrate that there is no effect of institutional ownership, fiscal loss compensation, and accounting conservatism on tax avoidance. The implication of this research is to provide information for management to make decisions by considering the impact of each decision taken if the company implements tax avoidance policies and provide information for investors in considering the factors that can influence companies to practice tax avoidance.*

***Keywords:*** Institutional ownership, fiscal loss compensation, accounting conservatism, tax avoidance

KIA8\_APJK\_273

**HOW DO THE IMPACT OF EXECUTIVE COMPENSATION, EXECUTIVE CHARACTER, AUDIT COMMITTEE, AND AUDIT QUALITY ON TAX AVOIDANCE IN MINING COMPANIES REGISTERED IN INDONESIA STOCK EXCHANGE ?**

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**Abstract**

*Tax avoidance turns into become most part satisfactory tax assessment practice, despite the fact that the practice isn't in opposition to the law that can't be acknowledged, should be forestalled, and gone against. Tax avoidance is a type of technique that can be utilized by the executives to save money on organization costs through endeavors to limit the tax costs that should be paid to the country which thusly can expand the organization's net profit. This study expect to inform the impact of executive compensation, executive character, audit committee and audit quality on tax avoidance of mining companies listed on the Indonesia Stock Exchange. Theories used in this research are agency theory. This type of research is causality research. The sample selection method in this study uses purposive sampling. The sample of this study is mining companies listed on the Indonesia Stock Exchange that meet certain criteria. The data analysis technique used in this study is multiple linear regression. The results of this study proved that executive compensation, executive character, audit committee, and audit quality have no effect on tax avoidance. This research is required to be the reason for decision making by the management to not to rehearse tax avoidance and make thought for investor to not settle on speculation choices dependently on the evaluation of corporate governance perspectives that don't influence the organization in carrying out tax avoidance practice.*

**Keywords:** tax avoidance, executive compensation, executive character, audit committee, audit quality.



## PENGARUH SOSIALISASI PAJAK, SANKSI PAJAK DAN WHISTLEBLOWING SYSTEM TERHADAP KEWAJIBAN WAJIB PAJAK ORANG PRIBADI

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### *Abstract*

*This study was made with the aim of knowing the Socialization of Taxes, Tax Sanctions, and the Whistleblowing System on Taxpayer Obligations. The population used in this study are individual taxpayers in the East Jakarta area. The sample in this study is 110 individual taxpayers with the sampling technique using purposive sampling technique. Methods of data collection using a questionnaire. The data analysis technique in this study used the research instrument test, classical assumption test and multiple linear regression analysis. The results of this study indicate that (1) Socialization of Taxation Taxes has a significant positive effect on Taxpayer Obligations, (2) Tax Sanctions have a significant positive effect on Taxpayer Obligations and (3) Whistleblowing System has a significant positive effect on Taxpayer Liability.*

**Keywords:** Tax Socialization, Tax Sanctions, Whistleblowing System, Taxpayer Obligations.

## ANALISIS PENGARUH BEBAN PAJAK TANGGUHAN DAN PERENCANAAN PAJAK TERHADAP MANAJEMEN LABA

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### *Abstract*

*Earnings management is a practice that is often carried out by companies in order to improve the quality of the company in attracting investors. This study aims to analyze the effect of Deferred Tax Expense and Tax Planning with Company Size, Forest Level, and Company Growth as control variables on Earnings Management. This research was conducted on consumer goods industrial manufacturing companies listed on the Indonesia Stock Exchange in the 2018 – 2019 period. The data used in this study is based on annual financial reports obtained through the www.idx.co.id website. The number of samples taken as many as 22 companies with a research period of 2 years. The research sample was taken using purposive sampling method with the aim of obtaining samples according to the criteria. The analytical method used is panel data linear regression with the E-Views 9 for Windows analysis tool. The test results prove that the Deferred Tax Expense and Tax Planning affect earnings management in a positive direction. These results prove that earnings management practices can be detected through the amount of tax deferred and tax planning carried out by the company.*

**Keywords:** *Deferred Tax Expense, Tax Planning, Earning Management*



IKATAN AKUNTAN INDONESIA  
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# ABSTRAK PAPER

## AKUNTANSI MANAJEMEN DAN KEPRILAKUAN (AKMK)

**ANALISIS PENGARUH SISTEM PENGENDALIAN INTERNAL, SISTEM PENJUALAN *ONLINE*, DAN BUDAYA ORGANISASI TERHADAP KINERJA PERUSAHAAN DIMASA PANDEMI COVID-19 (STUDI KASUS PADA *ONLINE SHOP* DI WILAYAH JAKARTA)**

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***Abstract***

*This study aims to test whether the internal control system has an effect on company performance during the Covid-19 pandemic, the online sales system has an influence on company performance during the Covid-19 pandemic, in addition, this study also examines whether organizational culture has an influence on company performance in the future. upcoming Covid-19 pandemic. This study uses questionnaire data addressed to online stores with the criteria that the company has been around for more than two years, has employees, has a physical store in the DKI Jakarta area, and uses one of the e-commerce platforms (Lazada, Shopee, Tokopedia, Akulaku, Blibli. com, Facebook, twitter, and whatsapp business). The test results show that the internal control system, online sales system, and organizational culture have an influence on the company's performance during the Covid-19 pandemic.*

**Keywords:** *Organizational Culture, Company Performance, Internal Control System, and Online Sales System.*

**PENGARUH CORPORATE GOVERNANCE DAN UKURAN PERUSAHAAN  
TERHADAP PRAKTIK PERATAAN LABA (*INCOME SMOOTHING*) PADA  
PERUSAHAAN MAKANAN DAN MINUMAN YANG TERDAFTAR DI BURSA  
EFEK INDONESIA (BEI) TAHUN 2014-2018**

**Suci Ratriana Ginting<sup>1)</sup>, Ridarmelli<sup>2)</sup>**  
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***Abstract***

*This research aimed to analyze the effect of institutional ownership, managerial ownership and company size on the income smoothing practices in food and beverage companies listed on the Indonesia Stock Exchange (BEI) during the period from 2014 up to 2018. The sampling method is purposive sampling and in accordance with predetermined criteria, a sample of 70 companies was selected from total population of 130 companies. The data analysis technique used in this research is binary logistic regression analysis using the IBM SPSS (Statistical Package for the Social Sciences) 25 program as a tool for testing data. The results showed that institutional ownership, managerial ownership, and company size had no effect on the income smoothing practices.*

**Keywords :** *income smoothing, corporate governance, institutional ownership, managerial ownership, and company size.*

## PENGARUH PENGUNGKAPAN LINGKUNGAN PADA KINERJA KEUANGAN DAN NILAI PERUSAHAAN

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### *Abstract*

*This study aims to examine the effect of environmental disclosure on financial performance and company value with foreign ownership as a moderating variable with the research population of manufacturing companies listed on the Indonesia Stock Exchange during the 2016-2018 period. Samples were obtained as many as 27 companies with a total of 81 data sets with purposive sampling method. The data analysis used is multiple regression test with PLS (Partial Least Square) analysis tools. The results of the environmental disclosure analysis have a significant positive effect on financial performance; environmental disclosure has a significant positive effect on firm value; moderation of foreign ownership on the effect of environmental disclosure on financial performance has a negative and insignificant effect; moderation of foreign ownership on the effect of environmental disclosure on firm value has a negative and insignificant effect.*

**Keywords:** *Environmental Disclosure, Foreign Ownership, Financial Performance, Firm Value.*

## PENGARUH PENERAPAN *KAIZEN COSTING* TERHADAP KUALITAS PELAYANAN PENGUNJUNG PADA AGROEDUWISATA ATTAQIE FARM

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### **Abstract**

*This research aims to find out how kaizen costing affects the quality of visitor services. This study used 55 employee samples and 70 samples of visitors from Agroeduwisata Attaqie Farm. Data collection methods using interviews, documentation, and cohesion dissemination. Method of analysis of data through descriptive analysis, descriptive testing, validity testing, reliability testing, and partial hypothesis testing using the Stata Ver program. 14.2. The results of this study show that Kaizen costing has a significant and positive impact on the quality of the visitor service that observes efficiency, efficiency, Tangibles, Reliability, Responsiveness, Assurance, and Empathy that is already in line with the 5S concept (Seiri, Seiton, Seiso, Seiketsu, (Shitsuke) which is carried out gradually and continuously with the support of the entire stakeholder company which is the main purpose of the Kaizen costing, so that it is mandatory to participate in the process of devising a visitor service strategy that matches the Kaizen costing concept.*

**Keyword:** *Kaizen costing; the quality of visitor services.*

## ANALISIS JUMLAH UMKM SEBELUM DAN SESUDAH PENERAPAN *FINTECH* *PEER-TOO-PEER LENDING*

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### *Abstract*

*Penelitian ini bertujuan untuk mengetahui perbedaan jumlah UMKM sebelum dan sesudah adanya penerapan Financial Technology “Peer-to-Peer Lending” mengalami perkembangan atau penurunan. Strategi penelitian yang digunakan dalam penelitian ini adalah strategi penelitian yang bersifat deskriptif dengan metode penelitian yang digunakan adalah metode . Dalam penelitian ini, peneliti menggunakan data yang bersifat kuantitatif dan kualitatif yang diambil dari laporan jumlah UMKM di Provinsi Jambi tahun 2014-2018. Hasil penelitian membuktikan bahwa : 1) Adanya perbedaan jumlah UMKM sebelum dan sesudahnya adanya penerapan Financial Technology “Peer-to-Peer Lending”. 2) Adanya perkembangan pada 8 kota/kabupaten di Provinsi Jambi dan 3 kota/kabupaten di Provinsi Jambi mengalami penurunan.*

**Keywords:** *Financial Technology, Peer – to-Peer Landing*



## PENGARUH *HUMAN CAPITAL*, *SPIRITUAL CAPITAL* DAN ORIENTASI KEWIRAUSAHAAN TERHADAP KINERJA ORGANISASI

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### **Abstract**

*Organizational performance of the scale of small and medium enterprises (SMEs) requires strategies in achieving the goals of an organization. Declining in the sales growth during the current COVID-19 pandemic is one of the problems that need to be strategized by the SMEs. Thus, the SMEs must be able to properly manage human capital, spiritual capital and entrepreneurship orientation. This study aims to examine the effects of human capital, spiritual capital and entrepreneurial orientation on organizational performance in culinary of the SMEs in Padang City. The Slovin formula with samples of 100 culinary SMEs was used the sampling method of this study. The results of this study empirically proved that there is a significant influence of human capital and entrepreneurial orientation on organizational performance and there is no significant effect of spiritual capital on organizational performance.*

**Keywords:** *human capital, spiritual capital, orientasi kewirausahaan, kinerja organisasi*

**DISPARITAS KOMPENSASI EKSEKUTIF-KARYAWAN DAN KINERJA BANK:  
PERAN MODERASI *TECHNICAL COMPLEXITY***

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***Abstract***

*This research examines the impact of compensation disparities between executives and employees on firm performance with technical complexity as a moderating variable. The object of this research is a banking company listed on the Indonesia Stock Exchange for the period 2015-2019 with a total of 28 banks after the purposive sampling method was carried out and obtained the final number of observations of 112. Indicator of firm performance is the return on assets, an indicator of compensation disparities between executives and employees is natural logarithm multiplied by the difference between average executive pay and average employee pay, and indicator of technical complexity is the number of research and development divided by the number of employees. The results of this study indicate that the compensation disparity between executives and employees has a negative effect on firm performance and technical complexity does not strengthen the effect of compensation disparity between executives and employees and firm performance. This finding demonstrates that there is a necessity for a review of the remuneration gap in Indonesian banking. In addition, the results of this research imply that the utilization of existing technology is still less than optimal to improve bank performance.*

**Keywords:** *Compensation Disparities Executives and Employees, Firm Performance, Technical Complexity*

**PENGARUH *ENTERPRISE RISK MANAGEMENT* DAN STRUKTUR  
KEPEMILIKAN TERHADAP KINERJA KEUANGAN  
(Studi Empiris Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia  
Periode 2015-2019)**

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***Abstract***

*This study aims to see (1) the effect of corporate risk management on the financial performance of banking companies listed on the Indonesia Stock Exchange for the period 2015-2019, (2) the effect of managerial ownership on the financial performance of banking companies listed on the Indonesia Stock Exchange for the period 2015-2019, (3) the influence of institutional ownership on the financial performance of banking companies listed on the Indonesia Stock Exchange for the period 2015-2019. The population in this study were all banks listed on the Indonesia Stock Exchange for the period 2015-2019, which may be 45 banks. The sample is determined using purposive sampling technique, with the number of samples that meet the criteria according to 8 companies. This study uses secondary data obtained from the Indonesia Stock Exchange website in the form of financial reports and annual reports for the 2015-2019 period. The results obtained in this study are the enterprise risk management variable has no significant effect on financial performance, the ownership structure variable represented by managerial ownership has a significant effect on financial performance, and the ownership structure variable represented by institutional ownership has a significant effect on financial performance.*

**Keywords:** *corporate risk management, ownership structure, financial performance.*

**KAIZEN COSTING UNTUK MENINGKATKAN KEPUASAN PELANGGAN  
PADA STARTUP (STUDI KASUS: KEDAI KOPI UNCLEBREW JAKARTA)**

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***Abstract***

*The purpose of this study was to explain the application of kaizen costing at Unclebrew Coffee Shops to customer satisfaction. The population of this research is the buyers of Unclebrew Coffee Shop Jakarta. The sampling technique used convenience sampling. The data is distributed using a questionnaire through a google form with the intermediary of social media Instagram and Twitter. Respondents of this study were 100 consumers of Unclebrew coffee shops. The result of this study prove that Seiri, Seiton, Seiketsu and Shitshuke partially influence the increase in customer satisfaction, while Seiso no effect on increasing customer satisfaction. Seiri, Seiton, Seiso, Seiketsu and Shitshuke simultaneously or together have an effect on customer satisfaction.*

***Keywords:*** Kaizen Costing, Customer Satisfaction, Startup

## **BUSY CEO DAN KINERJA PERUSAHAAN: APAKAH KOMPENSASI BERPERAN SEBAGAI PEMODERASI?**

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### **Abstract**

*The CEO has an important role in maintaining the survival of his company. However, in Indonesia there are 50% of CEOs who have positions in two or more companies (busy CEO). Busy CEO indicates that their skills and reputation are successful so that there are many companies who believe in their leadership. However, a busy CEO will take a lot of time and focus so that the CEO cannot give their best performance which is reflected in the company's financial performance. The importance of the company's financial performance requires effective control management over the CEO, so that the CEO's performance is in line with the company's expectations. Compensation is an effective way for companies to maintain CEO performance. This study wants to see the effect of busy CEO and company performance as well as the effect of compensation as a moderating variable. The sample uses 180 companies on the IDX for the 2014-2018 periods. The results prove that the CEO has no effect on ROA but has an effect on the ROE of the company. Compensation is able to act as a moderating variable which weakens the negative effect of being busy on company performance.*

**Keywords:** busy CEO, compensation, company performance

## PENGARUH PERENCANAAN PAJAK, PROFITABILITAS, *LEVERAGE*, DAN KOMPOSISI WANITA TERHADAP MANAJEMEN LABA

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### **Abstract**

*Earnings management is carried out in an effort by company management to influence information in financial statements which aims to deceive shareholders who want to know the capabilities and condition of the company. The purpose of this study is to provide empirical evidence regarding the effect of tax planning, profitability, leverage, and the composition of women on earnings management. The population in this study are State-Owned Enterprises (BUMN) and listed on the Indonesia Stock Exchange (IDX) for the 2017-2019 period. The sample selection method in this study used purposive sampling method and obtained 17 companies with a total sample of 51 data. The type of data used is secondary data in the form of the company's annual financial statements. The test equipment used in this research is SmartPLS 3.3.3. The results of this study indicate that tax planning, profitability and leverage have no significant effect on earnings management. Meanwhile, the composition of women has a significant influence on earnings management. This study shows that earnings management in BUMN companies in Indonesia listed on the IDX can be influenced by the composition of women, in this case the presence of women on the board of commissioners and directors can minimize the existence of earnings management in BUMN companies in Indonesia. Therefore, it is hoped that further researchers will add other variables that can affect earnings management.*

**Keywords:** *Earnings Management, Tax Planning, Profitability, Leverage, and Female Composition*

## PENGARUH *INTELLECTUAL CAPITAL* DAN *ENVIRONMENTAL DISCLOSURE* TERHADAP NILAI PERUSAHAAN

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### **Abstract**

*This research aims to analyze the effect of the intellectual capital element as proxied by VACA, VAHU, STVA, RCE and the effect of environmental disclosure on firm value (Tobins'q) in manufacturing companies listed on the Indonesia Stock Exchange. Firm value is measured using Tobins'q. The sample in this study were 54 companies for the period 2017 - 2019, and used the purposive sampling method, an analysis tool to test hypotheses, namely regression analysis using the eviews 9 program. The results of this study indicate that the elements of intellectual capital have a significant effect on firm value (Tobins' q) is relational capital (RCE), other elements such as VACA, VAHU and STVA do not affect firm value (Tobins'q), and environmental disclosure affects firm value (Tobins'q). This means that companies that are able to maintain good relations with their partners and the more environmental information disclosed by the company will encourage stakeholder trust so that the value of the company will increase.*

**Keywords:** *Intellectual Capital, Environmental Disclosure, Firm Value, Tobins'q*

**PENGARUH *GOOD CORPORATE GOVERNANCE*, PROFITABILITAS,  
DAN *LEVERAGE* TERHADAP MANAJEMEN LABA**

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***Abstrak***

*Penelitian ini dilaksanakan dengan tujuan untuk menganalisis pengaruh dari kepemilikan institusional, komite audit, ukuran perusahaan, profitabilitas, dan leverage terhadap manajemen laba. Populasi yang digunakan dalam penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2016 – 2018. Sampel dalam penelitian ini sebanyak 44 perusahaan dengan menggunakan metode purposive sampling. Pengujian hipotesis dalam penelitian ini menggunakan analisis regresi linear berganda. Hasil penelitian menunjukkan bahwa kepemilikan institusional, komite audit, ukuran perusahaan, ROE dan DER tidak berpengaruh terhadap manajemen laba, sedangkan ROA berpengaruh positif terhadap manajemen laba. Secara simultan kepemilikan institusional, komite audit, ukuran perusahaan, ROA, ROE, dan DER berpengaruh terhadap manajemen laba.*

***Kata Kunci:*** *Kepemilikan Institusional, Komite Audit, Ukuran Perusahaan, ROA, ROE, DER dan Manajemen Laba.*



## SISTEM PENGUKURAN KINERJA STRATEGIS DAN KINERJA PERUSAHAAN JASA PENERBANGAN DI INDONESIA

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### Abstrak

Penelitian ini bertujuan untuk mengetahui bagaimana pengaruh sistem pengukuran kinerja strategis terhadap kinerja perusahaan pada perusahaan jasa penerbangan yang beroperasi di Indonesia baik nasional maupun internasional. Penelitian ini menggunakan metode survey melalui penyebaran kuesioner kepada 105 orang manajer menengah keatas yang bekerja di 21 perusahaan jasa penerbangan Nasional dan Internasional yang beroperasi di Indonesia. Analisis data dalam penelitian ini menggunakan Structural Equation Modeling (SEM) dengan metode Partial Least Square (PLS). Hasil penelitian menunjukkan bahwa sistem pengukuran kinerja strategis memiliki pengaruh yang kuat pada peningkatan kinerja perusahaan. Temuan studi ini memberikan wawasan baru tentang bagaimana sistem pengukuran kinerja strategis meningkatkan kinerja perusahaan dalam industri penerbangan di negara berkembang.

**Kata Kunci:** Sistem Pengukuran Kinerja Strategis, Kinerja Perusahaan

## PENGARUH ATRIBUT SUMBER DAYA MANUSIA TERHADAP PERFORMA PERUSAHAAN DI BEI

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### *Abstract*

*This study further examines the effect of human resource attributes on companies listed on the Indonesia Stock Exchange (IDX) in all industrial sectors. The independent variables used are gender, seniority, age, employee status, education level, and human resource costs, while the company's performance is measured by the company's operating profit. Researchers limit the study to only using companies listed on the main board on the IDX. The population of this study is all companies listed on the IDX for 5 (five) years, from 2015 to 2019, with a final sample of 126 companies. Hypothesis testing is done using the multiple linear regression method. The results showed that the attributes of human resources (age and education level) had a significant effect on company profits.*

**Keywords:** *attributes, firm operating performance, human resources.*

## ANALISIS KEBERLANGSUNGAN BISNIS TRAVEL UMRAH DAN HAJI

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### Abstrak

**Purpose** – Penelitian bertujuan menganalisis prospek bisnis, citra perusahaan, promosi, jaminan kepercayaan customer terhadap keberlangsungan bisnis. **Design/methodology/approach** – populasi penelitian menggunakan para calon dan jamaah umrah pada sejumlah perusahaan Travel diwilayah Jakarta Selatan dengan teknik pengambilan sampel menggunakan acak yang dipilih dan ditentukan berdasarkan waktu pertemuan kegiatan yang sering dilaksanakan oleh travel. Analisis terhadap kuesioner dilakukan dengan uji validitas, reliabilitas, uji deskriptif statistik dan uji hipotesis menggunakan SPSS 2.1. **Findings** – pengujian hipotesis t statistik menyatakan bahwa prospek bisnis, jaminan dan kepercayaan berpengaruh signifikan terhadap keberlangsungan bisnis, sedangkan citra dan promosi tidak berpengaruh signifikan. **Research limitations** – sampel belum mampu menyimpulkan hasil penelitian secara keseluruhan dikarenakan penarikan sampel yang tidak menyeluruh pada daerah populasi yang dibatasi pada satu area saja, sehingga hanya mampu menyimpulkan pada lokasi survey pada penelitian ini. **Practical implications** – penelitian ini penting dilakukan karena memberikan bukti empiris yang perlu diperhatikan oleh pengelola biro jasa umrah dalam mempertahankan bisnis dengan meningkatkan kiat selanjutnya dalam persaingan bisnis dimasa mendatang, serta memberi kontribusi pengembangan teori dan literatur akademis dalam bidang tata kelola perusahaan. **Originality/value** – penelitian yang dilakukan oleh peneliti lain yang sejauh ini ditemukan oleh peneliti belum membahas tentang permasalahan kemampuan bertahan perusahaan tersebut dalam persepsi jamaah yang berpengaruh pada aspek finansial dan keberlangsungan usaha dimasa mendatang.

**Kata kunci:** prospek bisnis, citra, promosi, assurance, kepercayaan, kelangsungan bisnis, regresi dan SPSS.

## PENGARUH *SPIRITUALITY* WORKPLACE TERHADAP MOTIVASI MANAJEMEN LABA

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### **Abstract**

*Spirituality Workplace is not only about the views of a particular religion, but the fulfillment of inner life of meaning and purpose in their work. Modern corporate management must consider spiritual elements rather than just manipulating financial statements with the aim of explaining maximum profits. The purpose of this study was to analyze the effect of workplace spirituality which is represented by meaningful work, sense of community and alignment with organization on earnings management motivation. The design of this research is explanatory causal which analyzes the causal relationship between research variables. The object of this research is accountants who work in business companies in West Jakarta. The population of this study is not counted, the sample taken is 270 with the sampling technique is purposive sampling with the criteria of accountants whose work is directly related to financial reporting. The data analysis technique used is multiple linear regression analysis. The results of the study found that simultaneously meaningful work, sense of community and alignment with organizational influence on earnings management motivation. Partially meaningful work has a positive effect on earnings management and alignment with organizational negatively affects on earnings management motivation. Meanwhile, sense of community has no effect on earnings management. The conclusion of this study is that workplace spirituality will increase to organizational commitment and the quality of work life so that it can reduce motivation to take actions that harm the organization.*

**Keywords:** *spirituality in the workplace, meaningful work, sense of community, alignment with organization, earnings management motivation.*

## PENGARUH *FINANCIAL DISTRESS*, PROFITABILITAS DAN INTENSITAS MODAL PADA KONSERVATISME AKUNTANSI

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### **Abstract**

*This research aims to observe the impact of Financial Distress, Profitability and Capital Intensity on Accounting Conservatism. The population in this study are manufacturing companies listed in Indonesia Stock Exchange with the 2017 – 2019 observation period. This study secondary data that was obtained from financial report. Sample selection technique that used in this study is purposive sampling and 61 companies were obtained with a total of 183 observations. Accounting Conservatism as the dependent variable in this study was measured using Market To Book Value. Meanwhile, the independent variables are Financial Distress that measured with Altman Z-Score Model, Profitability that measured by dividing net profit with total equity and Capital Intensity that measured by dividing total assets with sales. The Effect and relationship of these four variables were tested by using panel regression analysis on Eviews 10. This research shows that Financial Distress and Profitability have positive and significant effect on accounting conservatism, while Capital Intensity has negative and significant effect on accounting conservatism.*

**Keywords** : Accounting Conservatism; Financial Distress; Profitability; Capital Intensity; Company Manufacture.

***THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY, INVESTMENT DECISIONS AND MANAGERIAL OWNERSHIP ON VALUE OF THE COMPANY IN MANUFACTURING COMPANIES : EVIDENCE FROM INDONESIA***

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***Abstract***

*This study aims to prove the influence of corporate social responsibility, investment decisions and managerial ownership on value of the company. Theories used in this research are agency theory and signal theory. This research was done on all manufacturing companies listed on the Indonesia Stock Exchange for the period of 2016-2018. The sampling method used is purposive sampling technique and the data analysis method used is multiple linear regression analysis. The results of this study show that corporate social responsibility and managerial ownership have no influence on value of the company, while investment decisions have a positive influence on value of the company. Few suggestions for the further research are adjust research periods, use other criteria of sample, use other indicators such as funding decisions, company size, other corporate governance indicators, or use other methods to measure value of the company.*

***Keywords:*** Corporate social responsibility, investment decisions, managerial ownership, value of the company



IKATAN AKUNTAN INDONESIA  
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Ekonomi &  
Bisnis

# ABSTRAK PAPER

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

***THE IMPACT OF INTEGRITY, PROFESSIONALISM, AND SELF-EFFICACY OF AUDITORS ON AUDIT QUALITY***

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***Abstract***

*Audit quality is a finding of violations by the auditor in recording the client's financial statements. Audit quality is strongly influenced by the auditor as the party auditing the financial statements, so it is very important for the auditor to follow and carry out his duties in accordance with the auditing standards that apply during the audit process. This investigation expects to analyze the impact of integrity, professionalism, and self-efficacy of auditors on audit quality. The populace in this investigation were all autonomous auditors who work in Public Accounting Firm which are enlisted with the BPK-RI. The sample in this research are autonomous who work in the Accounting Public Firms in DKI Jakarta, who are registered with the BPK-RI. The sampling technique used in this study was simple random sampling. Data collection techniques in this study using library research and questionnaires. Hypothesis testing in this study uses multiple regression data analysis techniques using SPSS version 25.0. The results of this study indicate that integrity, professionalism, and self-efficacy have a positive effect on audit quality. The implications of this research are academic implications to determine the factors that can affect audit quality, and can be used as material for developing research and knowledge, especially in the field of accounting related to audit quality and practical implications for developing further research in the auditing field.*

***Keywords:*** Audit Quality, Integrity, Professionalism, Self-efficacy



**KEBIJAKAN MANAJEMEN, SISTEM INFORMASI AKUNTANSI SERTA  
PENGALAMAN TERHADAP KINERJA KARYAWAN  
(Studi pada BPR DKI Jakarta, Depok dan Bogor)**

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***Abstract***

*The purpose of this study was to examines the impact management policy of work culture and incentives, implementation of accounting information system in the company including effectiveness and quality, and also work experience on employee performance. Primary data obtained by distributing questionnaires to employees who work at the Rural Bank in DKI Jakarta, Depok, and Bogor. The sampling technique used in this study was purposive sampling method with criteria of respondents are employees who work using accounting information system with at least one year work experience and receive incentives beyond monthly salary. There were 151 questionnaires were distributed and returned, but only 122 questionnaires were used in this study. The data analysis technique in this study was multiple linear regression. Results of this study were management's policy measured by working culture, effectivity & quality of accounting information system also working experience had positive significant effect on employee performance. While incentive not significantly effected employee performance.*

**Keywords:** *effectivity, employee performance, incentive, quality, working culture*

## FAKTOR-FAKTOR YANG MEMPENGARUHI KETEPATAN PEMBERIAN OPINI AUDIT

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### *Abstract*

*Auditor has the responsibility to the public regarding their opinions, because audit performed and opinion declared on the financial statements by an independent auditor would enhance the degree of users' confidence on fairness of the statements, which would be used for decision making. The purpose of this research is to obtain empirical evidence about the effect of professional skepticism, independence, professional ethics, professional commitment, and auditor expertise towards accuracy of granting audit opinion. The objects of this research are auditors with minimum level of senior auditor, working in public accounting firms within Jakarta and Tangerang. The method of primary data collection was done by distributing questionnaires. The data analysis technique used in this study is multiple regression analysis. There were 625 questionnaires distributed for this study, but only 122 questionnaires returned and 107 questionnaires can be used. The result from this study, showed that (1) professional skepticism has a significant positive effect towards accuracy of granting audit opinion (2) independence has no effect towards accuracy of granting audit opinion, (3) professional ethics has a significant positive effect towards accuracy of granting audit opinion (4) professional commitment has no effect towards accuracy of granting audit opinion, and (5) auditor expertise has a significant positive effect towards accuracy of granting audit opinion.*

**Keywords:** *Audit Opinion, Auditor Expertise, Independence, Professional Commitment, Professional Ethics, Professional Skepticism*

## DAMPAK COVID-19 TERHADAP KUALITAS AUDIT

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### ***Abstract***

*Audit quality is strongly influenced by the acquisition of audit evidence. However, major obstacles have emerged in obtaining audit evidence in this COVID-19 era. This is a big challenge for auditors in order to maintain the quality of audit reports and it will also maintain the credibility of the audit reports. The role of technology is suspected to be able to assist the audit process, although it does not completely remove the obstacles that arise in this time of full uncertainty. This study is a literature study. The data used in this study include previous research, current data from relevant sources, books, and various reports related to the topic. The data analysis method is exposition method. This study was conducted to describe what areas need to be considered in the audit and their impact on audit quality during the pandemic. The results state that COVID-19 tends to have a negative impact on audit quality, reflected from various surveys that auditors have difficulty collecting audit evidence. As a matter of fact, audit evidence is one of the fundamental things that are able to support audit performance and quality. In addition, due to this pandemic, auditors must also consider and even re-evaluate several things such as new risks, accounting estimates and client's going concern. Basically, in order to maintain audit quality, the auditors have to obtain sufficient appropriate audit evidence to support the audit opinion.*

***Keywords:*** Audit Report, Audit Quality, COVID-19

## PRAKTIK PENGELOLAAN DANA DESA: SEBUAH KAJIAN TENTANG AKUNTABILITAS DAN TRANSPARANSI

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### *Abstract*

*Village funds are expected to be able to improve community welfare through village development programs. Improper management of village funds will lead to abuse in the use of village funds. The purpose of this research was to describe the practice of accountability and transparency in the management of village funds in Gedangan Village, Semarang Regency, especially in the current pandemic conditions. This research was conducted using a qualitative descriptive method through observation and in-depth interviews with the research stages in the form of data reduction, data presentation, and drawing conclusions. The results indicate that the management of village funds in Gedangan Village has been implemented in accordance with the principles of accountability and transparency starting from the planning, implementation, administration, reporting, and accountability stages. Even so, there are still some obstacles such as changes to government regulations requiring adjustments to village fund management, the lack of effectiveness of the official village website as a means of distributing information, and a lack of public awareness and concern to read information about the management of village funds in Gedangan Village. The implication of this research is as an evaluation of the government of Gedangan Village in improving the means of village information disclosure and to encourage community participation in the management of village funds.*

**Keywords:** *village fund, accountability, transparency*

**PENGARUH PERSEPSI AUDITOR ATAS ETIKA PROFESI, MOTIVASI, DAN  
TEKNIK AUDIT BERBANTUAN KOMPUTER  
PADA PERSEPSI ATAS KINERJA AUDIT**

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***Abstract***

*The purpose of this study was to examine the impact of professional ethics, work motivation, and computer assisted audit techniques on performance of Junior and Senior level auditor. In this study, professional ethics, work motivation, and computer assisted audit techniques is not indicated by any indicator. This research was conducted by using a survey method, we provided the questionnaires to auditors in CPA Firm Tangerang and Jakarta. The data used was primary data with 150 auditors data as sample. There were 150 questionnaires distributed, 125 questionnaires returned. From questionnaires returned we used only 110 questionnaires. Data Analysis method is multiple linear regressions. The research has result as follows (1) Professional ethics has significant influence on performance, (2) Work motivation does not have significant impact on performance auditor, (3) Computer assisted audit techniques does not have significant impact on performance auditor, (4) Professional ethics, work motivation, and computer assisted audit techniques simultaneously have significant impact on performance auditor.*

**Keywords:** *professional ethics, work motivation, computer assisted audit techniques and auditor performance*

**PENGARUH PENGALAMAN, SKEPTISME PROFESIONAL, BEBAN KERJA, INDEPENDENSI, DAN TEKANAN WAKTU TERHADAP KEMAMPUAN AUDITOR DALAM MENDETEKSI KECURANGAN**

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***Abstract***

*This study aims to analyze the influence of experience, professional skepticism, workload, independence, and time pressure on auditor's ability to detecting fraud. The populations in this study are auditors who working in the public accountant firm in South Jakarta and Tangerang, by using convenience sampling techniques and obtained a sample of study as many as 78 respondents from 10 public accounting firms in South Jakarta and 2 public accounting firms in Tangerang. The data processing of this research uses multiple linear analysis method using SPSS version 23 software. The results of this study show that independence has positive effect on auditor's ability to detecting fraud, experience, professional skepticism, workload, and time pressure have no effect on auditor's ability to detecting fraud.*

**Keywords:** *experience, professional skepticism, workload, independence, time pressure and auditor's ability to detecting fraud.*

## PENGARUH KESULITAN KEUANGAN TERHADAP MANAJEMEN LABA DENGAN *INTERNAL AUDIT* SEBAGAI VARIABEL MODERASI

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### *Abstract*

*This study aims to provide empirical evidence regarding the effect of financial distress towards earnings management and the role internal audit as a moderating variable. This study uses all non-financial companies listed in Indonesia Stock Exchange during 2013-2019, totalled 1,442 observations. The results show that Distress1 proxied by z-score can reduce accrual and real earnings management practices, while D\_Distress2 proxied by net working capital can increase accrual earnings management but reduce real earnings management practices. In addition, internal audit does not have a moderating role in weakening the effect of financial distress on earnings management but can reduce accrual and real earnings management practices.*

**Keywords:** *Accrual earnings management; real earnings management; financial distress; internal audit*

## PENGARUH TRANSAKSI PIHAK BERELASI TERHADAP *FEE AUDIT* DENGAN AUDIT INTERNAL SEBAGAI VARIABEL MODERASI

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### *Abstract*

*This research was conducted to obtain empirical evidence regarding the effects of (1) Related party transaction (sales and purchase) on audit fee; (2) Audit internal on audit fee; (3) Related party transaction (sales and purchase) on audit fee with internal audit as moderating variable. This study uses secondary data with a sample of all financial report from manufacturing which listed in Indonesian Stock Exchange (IDX) for period 2016 – 2018. The sampling technique uses purposive sampling with 39 sample. Hypothesis testing uses moderated regression analysis with a significant level of 5%. The result shows that related party transaction (sales) have no effect on audit fee, related party transaction (purchases) have negative effect on audit fee and internal audit has no effect on audit fee. Related party transaction (sales) moderated by internal audit can lower audit fee and related party transaction (purchases) moderated by internal audit can increase audit fee.*

**Keywords:** *Related Party Transaction, Audit Fee, Internal Audit*



**PENGARUH PEMAHAMAN SISTEM INFORMASI AKUNTANSI, PENGGUNAAN  
TEKNOLOGI INFORMASI, PROFESIONALISME AUDITOR TERHADAP  
KINERJA AUDITOR SAAT PANDEMI**

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**Abstract**

*This research aims to test the influence of understanding accounting information systems, the use of information technology, and the professionalism of auditors on the performance of auditors in public accounting firms. The population in this study is auditors who work in Public Accounting Firms originating from DKI Jakarta. Sampling techniques of this research using Convenience sampling so that the questionnaire collected and processed is as many as 100 respondents. This research data was analyzed by multiple linear regression methods. The results of this study showed that the understanding of accounting information systems, the use of information technology, and the professionalism of auditors have a positive effect on the performance of auditors. This research can be a benchmark for auditors to improve their understanding of accounting information systems, the importance of using information technology when conducting financial report examinations, as well as the importance of professionalism attitudes owned by an auditor so that auditors can provide good performance.*

**Keywords:** *Understanding of accounting information systems, Use of technology, Professionalism of auditors*

**PENGARUH ORIENTASI TUJUAN, *SELF EFFICACY* DAN KOMPLEKSITAS  
TUGAS TERHADAP *AUDIT JUDGMENT* PADA KANTOR INSPEKTORAT  
PROVINSI BALI**

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***Abstract***

*Audit judgment is the auditor's policy in determining an opinion regarding audit results that refers to the formation of an idea, opinion, or estimate regarding an object, event, status or other type of event. This study aims to analyze the effect of goal orientation, self-efficacy, and task complexity on audit judgment at the Inspectorate Office of Bali Province. The sample used in this study were 51 auditors who were selected through certain criteria in the fulfillment of the sample. Sampling was used by purposive sampling method and the data analysis technique used was multiple linear regression analysis techniques, carried out research instruments testing and classical assumption tests for the accuracy of the results of the regression analysis. Based on the results of the study showed that the goal orientation variable and self efficacy variable have a positive and significant effect on the audit judgment, while the task complexity variable negatively and significantly affects the audit judgment.*

***Keywords :*** *Audit judgment, goal orientation, self efficacy and task complexity.*

## ANALISIS PENERAPAN SISTEM INFORMASI DENGAN MENGUKUR PENGARUH DARI TIGA VARIABEL INDEPENDEN

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### *Abstract*

*The quality of accounting information system is all elements and sub-elements that are integrated and related to one another to form an accounting information system for the realization of quality information. The factors to produce a good quality accounting information system are organizational culture, business strategy, and business processes. This study aims to examine and analyze the influence of organizational culture, business strategy and business processes on the quality of accounting information systems in the banking industry. The data used are primary data with a questionnaire. Partial Least Square (PLS) or structural equation modeling was used for data analysis in this study. The results showed that organizational culture, business strategy, and business processes had a significant effect on the quality of the accounting information system by 76.6%.*

**Keywords:** *Quality of Accounting Information Systems, Organizational Culture, Business Strategy, Business Processes*

## PENGARUH KOMPLEKSITAS TUGAS, SKEPTISME DAN *SELF-EFFICACY* TERHADAP AUDIT JUDGEMENT

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### Abstract

*This study discusses the evaluation of task commitment, skepticism and self-efficacy of audit judgement. This research was conducted at a Public Accounting Firm using probability sampling method with simple random sampling technique using primary data. Questionnaire data analysis was carried out by multiple regression using SPSS version 25 application. The population of this study were auditors working in the Jakarta Public Accountant Office and obtained sample of 80. The results showed that skepticism and self-efficacy had a positive effect on audit judgement and task effectiveness had no effect on audit judgement. As for task effectiveness, skepticism and self-efficacy together influence audit judgement.*

**Keyword:** *audit judgement, task effectiveness, skepticism, self-efficacy*

## KOMPETENSI AUDITOR, INDEPENDENSI, SKEPTISME PROFESIONAL DAN KUALITAS AUDIT

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### *Abstract*

*Munculnya beberapa kasus yang melibatkan Kantor Akuntan Publik (KAP) ternama di Indonesia membuat peneliti ingin menguji sehingga tujuan studi ini adalah untuk mengetahui pengaruh kompetensi auditor, independensi auditor, dan skeptisme profesional terhadap kualitas audit. Studi ini menggunakan metode survei dengan kuisioner. Sampel yang digunakan dalam studi ini adalah auditor yang bekerja di Kantor Akuntan Publik di Jakarta Selatan. Teknik pengambilan sampel menggunakan metode random sampling. Sampel penelitian ini dilakukan di 10 Kantor Akuntan Publik dengan 77 auditor sebagai responden. Hasil penelitian ini menunjukkan bahwa kompetensi auditor, independensi auditor, dan skeptisme profesional berpengaruh positif terhadap kualitas audit. Hasil ini memberikan implikasi bahwa pentingnya bagi seorang Auditor memiliki Kompetensi yang memadai, sikap Independen serta Skeptisme Profesionalisme selama melaksanakan Perikatan Audit.*

**Keywords:** *kompetensi auditor, independensi, skeptisme profesional dan kualitas audit*

## PENGARUH INDEPENDENSI, ETIKA PROFESI DAN PENGALAMAN AUDITOR TERHADAP PERTIMBANGAN MATERIALITAS AUDITOR

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### *Abstract*

*This study aims to examine the influence of auditor independence, professional ethics, and auditor experience on the materiality judgement levels in auditing financial statements. The research was conducted using primary data through distributing questionnaires to auditors in the Jakarta and South Tangerang areas. Sampling using convenience sampling method. In this study, there were 86 auditors who were sampled. After testing and analysis, the results show that the independence of the auditor (X1) has an effect on materiality considerations, professional ethics (X2) has an influence on materiality considerations, and the work experience of auditors (X3) has an effect on materiality considerations in the examination of reports. finance.*

**Keywords:** *Independence of Auditor, Professional Ethics, Auditor's Experience, Materiality Judgement.*

## MANAJEMEN RANTAI PASOK SAPI PADA PROGRAM TEBAR HEWAN KURBAN DOMPET DHUAFA REPUBLIKA

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### **Abstract**

*Highlighting the economic potential of sacrificial rituals, this paper aims to reformulate the supply chain management of beef cattle, based on a case study on the 'Tebar Hewan Kurban' (THK) Dompot Dhuafa Republika (DDR) program. This descriptive qualitative research is based on a survey in 15 locations for empowering beef cattle farmers who are THK partners outside Java, and observations in the program implementation along the supply chain in 2020. The results showed that the supply chain management of beef cattle in the THK DDR program provide real benefits to partner farmers. The results of this study are expected to open new insights about the economic aspects of the implementation of sacrifices, which provide greater benefits to small farmers, without forgetting other stakeholders involved in the program. This paper contributes to filling the literature gap and empirical studies on community empowerment programs, which are associated with sacrificial ritual activities, which are still rare until now. The formulation of the supply of sacrificial cow-supply chain that provides benefits and or benefits for all parties involved, is an original idea for business sustainability that can be duplicated in similar programs in the same organization, as well as in other organizations.*

**Keywords:** Supply chain management, Kurban, Tebar Hewan Kurban, Sustainable business, Farmers empowerment

**ANALISIS PENGARUH PROFITABILITAS, KOMITE AUDIT DAN SISTEM  
PENGENDALIAN INTERNAL TERHADAP AUDIT REPORT LAG : STUDI  
EMPIRIS PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA  
EFEK INDONESIA PERIODE 2017-2019**

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***Abstract***

*This research was conducted to show the influence of the profitability variable, the audit committee, and the internal control system on the audit report lag in manufacturing companies in the consumer and goods industry sectors listed on the Indonesia Stock Exchange for the 2017-2019 period. The population in this study were 47 manufacturing companies in the consumer and goods industry sector, this study accessed financial reports through the website www.idx.co.id. The sampling method used was purposive sampling method using criteria to determine the sample in order to obtain 20 sample companies for 3 years of observation (2017-2019). The method used in this research is multiple linear regression method. Data processing is based on using the multiple linear regression method with SPSS 25 software, which is obtained and it is known that profitability has a negative and significant effect on the occurrence of audit report lag at the 5% significance level, and for the audit committee it is known that it has a negative and significant effect on the audit report lag. at the 10% significance level. However, the internal control system as measured by the audit fee in the financial statements does not have a significant effect on the occurrence of audit report lag at the 5% and 10% significance levels.*

***Keywords:*** Profitability, Audit Committee, Internal Control System, Audit Report Lag



**PENGARUH AUDIT *DELAY*, UKURAN KANTOR AKUNTAN PUBLIK,  
*FINANCIAL DISTRESS* DAN UKURAN PERUSAHAAN  
TERHADAP *AUDITOR SWITCHING***

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***Abstract***

*Auditor Switching is a rule that required by the government as an attempt to maintain the auditor independent and it is of interest in this research because there are still so many companies that have not complied with government regulation. This research aims to analyze the effect of audit delay, Public Accountant Firm Size, Financial Distress and Company Size on Auditor Switching. The population in this study is manufacturing industry companies sector of consumer goods industry listed in Indonesia Stock Exchange periode 2014-2018. Using purposive sampling technique 32 companies. The analysis has been carried out by using regression logistic.. The results showed that Financial Distress had a significant effect on Auditor Switching. Whereas the size of the Public Accounting Firm , Audit Delay and the size of the company do not have a significant effect on Auditor Switching.*

**Keywords:** *Audit Delay, Public Accounting Firm size, Financial Distress, Company Size, Auditor Switching*

**APLIKASI PENGELOLAAN DATA NASABAH PADA BANK SAMPAH  
(Studi Hasil Pengabdian Kepada Masyarakat Pada Bank Sampah Teratai Pinang  
Griya-Tangerang)**

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**Abstrak**

Bank Sampah Teratai (BST) Pinang Griya-Tangerang merupakan organisasi sosial yang menangani permasalahan sampah yang berasal dari sampah rumah tangga masyarakat setempat. Aktivitas bank sampah tersebut secara umum adalah melayani nasabah untuk menabung sampah yang dinilai dengan sejumlah uang. Pengelolaan data nasabah secara manual yang dilakukan oleh pengurus Bank Sampah Teratai (BST) dapat menimbulkan masalah yaitu pengisian formulir data nasabah yang tidak lengkap atau hilang, kurang rapinya pendokumentasian dan kesulitan dalam penelusuran data jika dibutuhkan secara cepat dan tepat. Solusi untuk mengatasi hal tersebut maka diperlukan penggunaan teknologi informasi berupa aplikasi berbasis *desktop*. Pendampingan dan konsultasi dilakukan guna membuat aplikasi aktivitas layanan administrasi tersebut berjalan sesuai dengan tujuan. Pembuatan aplikasi tersebut bertujuan untuk keamanan penyimpanan data dan mempermudah operasional aktivitas layanan administrasi data nasabah Bank Sampah Teratai.

**Kata Kunci:** Aplikasi, Pengelolaan Data Nasabah, Bank sampah

## PERANCANGAN APLIKASI PROGRAM SIMPAN DAN PINJAM PADA KOPERASI SERBA USAHA (KSU) MEKAR SARI

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### *Abstract*

*Cooperatives are an economic organization that operates based on the principles of the people's economic movement. KSU Mekar Sari, located in Sarana Indah Permai Housing Complex, Kedaung Pamulang, Banten is an example of a cooperative that focuses on savings and loan activities for cooperative members. As a cooperative that has business activities to receive savings from members and distribute these funds to members in need through a credit agreement, KSU Mekar Sari has an important role as a microfinance institution that makes it easier for the surrounding community to invest (in terms of members who save funds) and to obtaining a source of funding for the business (in terms of members applying for credit) which in the end is expected to improve the welfare of the surrounding community, especially members of KSU Mekar Sari. All savings and loan activities are still carried out manually, by using a manual system there are many weaknesses, so we need a means that can minimize the problems faced by KSU Mekar Sari and to support the smooth daily activities of KSU Mekar Sari, namely by developing and implementing a recording system. and accurate reporting of KSU Mekar Sari activities to produce quality financial information that KSU Mekar Sari needs.*

**Keywords:** *Savings And Loan Program, Cooperatives, Application*

**PEMAHAMAN KODE ETIK AKUNTAN, KECERDASAN EMOSIONAL DAN  
KECERDASAN SPIRITUAL DAPAT MEMPENGARUHI PERILAKU ETIS  
MAHASISWA AKUNTANSI**

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***Abstract***

*This study aims to analyze the effect of understanding the code of ethics of accountants, emotional intelligence and spiritual intelligence on the ethical behavior of accounting students at private universities in West Jakarta with a total of 129 respondents. The research method used is a quantitative method, with classic assumption testing and multiple linear regression statistical analysis. The sampling method used was purposive sampling. The variables of this study consisted of Accountants' Code of Ethics Understanding, Emotional Intelligence, Spiritual Intelligence and Ethical Behavior of Accounting Students. The data analysis used in this study is using the SPSS 24 program. The results of the SPSS data processing show that the understanding of the Code of Ethics for Accountants and Emotional Intelligence simultaneously has a significant positive effect on the Ethical Behavior of Accounting Students and Spiritual Intelligence has no significant negative effect on Student Ethical Behavior. Accounting.*

***Keywords:*** *Understanding the Accountants Code of Ethics, Emotional Intelligence, Spiritual Intelligence, Accounting Students Ethical Behavior*

## PENGARUH ETIKA, PENGALAMAN, DAN KEAHLIAN AUDITOR TERHADAP OPINI AUDIT

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### *Abstract*

*The purpose of this study is to examine the effect of ethics, experience, and auditor expertise on audit opinion. The dependent variable used in this study is audit opinion, while the independent variables in this study are ethics, experience, and expertise. The population of this research is the external auditors who work in KAP DKI Jakarta with the criteria that have worked for at least 1 year, totaling 63 people. The data used are primary data using a questionnaire. The sample collection method used in this study was purposive sampling. The data analysis used in this study is using the SPSS 24 program. The results of the research from SPSS data processing show that ethics has a significant positive effect on audit opinion, experience has no significant positive effect on audit opinion, and expertise has a significant positive effect on audit opinion.*

**Keywords:** *Ethics, Experience, Expertise, Audit Opinion*

## INTENSI PENGGUNAAN *BIG DATA ANALYSIS* BERDASAR UTAUT DENGAN *VOLUNTARINESS OF USE* DAN *LOCUS OF CONTROL* SEBAGAI MODERATING

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### **Abstract**

*Big Data Analytics is widely discussed because it refers to the process of collecting, organizing and analyzing a collection of data to obtain useful information to help identify the data that is most important for current and future business decisions. This makes it easy for people to obtain the data and information they want. The community is not only a data user but also a data producer. Many organizations are reacting quickly to the increased capacity of their information reporting and data analysis systems. The development of big data has an impact on various fields in obtaining information. However, the data still needs to be processed through big data analytics. To perform big data analytics requires special skills. Information generated by big data analytics can be used as audit evidence that is useful for auditors in determining audit opinions. Big Data Analytics will demand more innovative information processing. Today, Big Data Analytics is much discussed because it refers to the process of collecting, organizing and analyzing a collection of data to obtain useful information to help identify the data that is most important for current and future business decisions. This makes it easy for people to obtain the data and information they want. The community is not only a data user but also a data producer. Many organizations are reacting quickly to the increased capacity of their information reporting and data analysis systems. The development of big data has an impact on various fields in obtaining information. However, the data still needs to be processed through big data analytics. To perform big data analytics requires special skills. Information generated by big data analytics can be used as audit evidence that is useful for auditors in determining audit opinions. Big Data Analytics will demand more innovative information processing. By using the UTAUT (Unified Theory of Acceptance and Use of Technology) model which is a model to explain user behavior towards information technology by showing that behavioral intentions and behavior to use technology (use behavior) are influenced by performance expectations. (performance expectancy), the expectation of effort (effort expectancy), social influence (social influence), and supporting conditions (facilitating conditions) moderated by Locus of Control. From the results of the study, it was found that Performance expectancy, Effort expectancy, Social influence, and Facilitating conditions had an effect on behavioral intention in using Big Data Analysis, and Locus of Control proved to be a moderating variable that connected these variables.*

**Keywords:** *Big Data Analytic, UTAUT model, Voluntariness of Use, Locus of Control*

## ***EMOTIONAL QUOTIENT, HEALTHY LIFESTYLE DAN INTEGRITAS TERHADAP KUALITAS AUDIT DI BPK RI***

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### ***Abstract***

*This study aims to find out the Implications of Emotional Quotient, Healthy Lifestyle and Integrity on Audit Quality at BPK RI Jakarta. The population in this study are auditors who work at the Supreme Audit Agency of the Republic of Indonesia. The sampling technique in this research is random sampling, the sample is 78 respondents in AKN VI BPK RI. This research uses survey method. The results of this study are Emotional Quotient and Healthy Lifestyle have a significant impact on audit quality, while Integrity has no positive and significant impact on Audit Quality. Auditors apply ethical rules well or have high Emotional Quotient, and also Auditors who have complex tasks must always maintain their fitness so that it is necessary to apply a healthy lifestyle so that they are always primed in carrying out their audit assignments, the audit quality will tend to increase. Auditor integrity is an academic quality that will foster trust and will subsequently lead to compliance with the decisions made. In this study, the auditor's behavior is in favor of anyone and there is an interest or tactics in the audit procedure while in the field inspection process. The auditor is the spearhead of the implementation of the audit task that should be able to increase the knowledge already possessed so that the application of knowledge can be maximized in practice.*

**Keywords:** *Emotional Quotient, Healthy Lifestyle and Integrity and Audit Quality*

## DETERMINAN FAKTOR OPINI AUDIT *GOING CONCERN* PADA PERUSAHAAN SUB SEKTOR *FOOD AND BEVERAGE*

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### **Abstract**

*This study aims to analyze the effect of profitability, cash flow, company size, audit quality, and management policy on going concern audit opinions on food and beverage sub-sector companies listed on the Indonesia Stock Exchange for the 2016-2020 period. The sampling technique used in this study was non-probability sampling with a purposive sampling approach so that 85 samples were obtained from 17 companies. The analytical method used is the logistic regression analysis method with SPSS software version 20. The results show that the size of the company partially has a significant and negative effect on going concern audit opinions on food and beverage sub-sector companies listed on the Indonesia Stock Exchange for the 2016-2020 period. Profitability, cash flow, audit quality, and management policy partially have no effect on going concern audit opinions on food and beverage sub-sector companies listed on the Indonesia Stock Exchange for the 2016-2020 period. Profitability, cash flow, company size, audit quality, and management policies simultaneously affect going concern audit opinions on food and beverage sub-sector companies listed on the Indonesia Stock Exchange for the 2016-2020 period.*

**Keywords:** *Factor Determinant, Food and Beverage, Going Concern Audit Opinion.*



## PENGARUH SKEPTISISME PROFESIONAL, KOMPLEKSITAS TUGAS DAN TEKNIK AUDIT BERBANTUAN KOMPUTER TERHADAP KUALITAS AUDIT

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### *Abstract*

*Audit quality is performance achievement that the auditor wants to achieve. The quality of the audit must be continuously improved so that the trust of stakeholders is not lost. This study aims to determine the effect of professional skepticism, task complexity, and computer-assisted audit techniques on audit quality. This research using the Structural Equation Modelling (SEM) model to analyse data. Primary data were obtained from 67 respondents who are external auditors of the Public Accounting Firm in DKI Jakarta. The results showed that professional skepticism and computer-assisted audit techniques had a significant positive effect on audit quality, while task complexity had no effect on audit quality. The results of this study attempt to encourage public accounting firms that have not used technology in their audit process to consider the use of technology as an aspect that can improve audit quality while continuing to increase skepticism in auditors.*

**Keywords:** *Professional Skepticism; Task Complexity; Computer Assisted Audit Technology; Audit Quality.*

## PENGARUH RASIO PROFITABILITAS, RASIO LIKUIDITAS, PERTUMBUHAN PERUSAHAAN TERHADAP OPINI AUDIT GOING CONCERN

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### *Abstract*

*This research find out how important a going concern audit opinion is to the sustainability of an entity or company, so that it can find out how much effect this variable has on other variables. Previously, as already known, going concern itself is a condition in which a business entity or entity can be expected to continue or not within a certain period of time. Going concern opinion is an unqualified audit opinion on financial statements with an explanatory paragraph. In this situation the profitability, liquidity and growth of company a for this research which has 55 companies with a period of 3 years so have 165 samples. The method used is Logistics regression test using Eviews 10 software. These results indicate that profitability has no significant effect on going concern audit opinion. Meanwhile, company growth and liquidity have no effect on going concern audit opinion.*

**Keywords :** *Going Concern Opinion, Profitability, Liquidity, Company Growth*

**PENGARUH *AUDIT TENURE*, OPINI AUDIT, DAN KEPEMILIKAN PUBLIK  
TERHADAP *AUDIT DELAY* DENGAN UKURAN PERUSAHAAN SEBAGAI  
PEMODERASI**

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***Abstract***

*This research aims to test and obtain empirical evidence regarding the effect of audit tenure, audit opinion, and public ownership on audit delay with company size as a moderating variable. The population used in this study were all companies in the infrastructure sector listed on the Indonesia Stock Exchange (IDX) for the period 2015 - 2019. The number of samples used in this study were 33 companies with the purposive sampling method and obtained 135 research data. The analysis method used is multiple regression and MRA by using the E-Views version 10. The results showed that partially audit tenure has no effect on audit delay and audit opinion has a negative effect on audit delay, while public ownership has no effect on audit delay. Firm size is not able to moderate the effect of audit tenure, audit opinion, and public ownership on audit delay.*

***Keywords:*** *audit delay, audit tenure, audit opinion, public ownership, size of company*

**PENGARUH *FINANCIAL DISTRES*, *AUDIT TENURE* DAN UKURAN  
PERUSAHAAN TERHADAP PENERIMAAN OPINI *AUDIT GOING CONCERN*  
PADA PERUSAHAAN MANUFAKTUR**

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***Abstract***

*This research aims to analyze and obtain evidence about the effect of Financial Distress, Audit Tenure and Firm Size on the acceptance of Going Concern Audit Opinion. the independent variables used are Financial Distress, Audit Tenure, and Firm Size. The dependent variable used is Going Concern Audit Opinion. The population in this research are companies in the manufacturing listed on the Indonesia Stock Exchange (IDX) in the period 2015-2019. This study uses a quantitative which is analyzed using logistic regression. This research uses purposive sampling resulting 140 observations of 30 enterprises becoming the sample of the research. The result of the data examination shows that financial distress significant effect on going concern audit opinion, audit tenure does not significant effect on going concern audit opinion and firm size does not significant effect on going concern audit opinion.*

***Keywords:*** *going concern, financial distress, audit tenure and firm size*

**DETERMINAN PENDETEKSIAN *FRAUD* PADA LAPORAN KEUANGAN  
(Studi Empiris pada Kantor Akuntan Publik di Tangerang Selatan dan Sekitarnya)**

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***Abstract***

*The purpose of this study was to determine the effect of auditor experience, professional skepticism, whistleblowing systems and auditor knowledge on the detection of fraud in financial statements by external auditors. This research belongs to the type of associative quantitative research. The data collection technique used was by distributing questionnaires to 57 respondents of external auditors who worked in the Public Accountant Firm in the South Tangerang and its environs area consisting of junior auditors, senior auditors, supervisors, managers, and partners. The sampling technique used is non probability sampling by applying a convenience sampling scheme. The data analysis technique used linear regression analysis. The results showed that experience, professional skepticism, whistleblowing systems and auditor knowledge have a positive and significant effect on the detection of fraud in financial statements both partially and simultaneously.*

**Keywords:** *Fraud, Experience, Professional Skepticism, Whistleblowing System, Knowledge*

## PENGARUH KOMITE AUDIT, REPUTASI KANTOR AKUNTAN PUBLIK DAN OPINI AUDIT TERHADAP *AUDIT DELAY*

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### ***Abstract***

*This research aims to determine the effect of audit committee, hood reputation, and audit opinion on audit delay. The population in this study are property and real estate companies listed on the IDX during the 2017-2019 period. The number of samples that meet the criteria in the study is 41 companies and the number of research data is 141. The sample selection method uses purposive sampling method and the data analysis method uses multiple regression with a random effects approach model using Eviews 10. The test results show that the audit committee and the reputation of the hood have no effect on audit delay while audit opinion has a negative effect on audit delay. And simultaneously shows that the audit committee, reputation of the hood and audit opinion have an effect on audit delay.*

**Keywords:** *audit delay, audit committee, reputation of the public accountant firm, audit opinion*

## DAMPAK MENGUATNYA DISRUPSI TEKNOLOGI TERHADAP EKSISTENSI PROFESI AKUNTAN SEBUAH REVIEW LITERATUR

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### **Abstract**

*There are 3 groups of impacts the strengthening of technological disruption to the existence of the accounting profession. First, the improvement of accounting software technology that starts using Artificial Intelligence and Big Data is considered a significant threat. The second impact that arises is the risk for educator accountants if educational software and virtual classes are implemented because it makes the need for educator accountants to be limited. The third is the readiness for shifting from the accountants themselves who must change their mindset and knowledge quickly considering the changes that occurred 10 years ago are already felt today. While changes in the future could be faster than expected, it could even be less than 10 years. However, under certain conditions, this impact can still be avoided because there are still activities in the accounting profession that cannot be replaced by applications or systems. These activities include firstly analysis of transaction evidence, secondly making policy decisions, thirdly managerial functions such as planning, organizing, actuating and controlling, fourthly estimating the value of fixed assets which must even be carried out by appraisal and finally giving opinion on the fairness of financial statements.*

**Keyword:** *pandemic, disruption, existence, profession, accountant*

## PENGARUH *AUDIT JUDGMENT*, PENGALAMAN AUDITOR DAN ETIKA PROFESI TERHADAP PERTIMBANGAN TINGKAT MATERIALITAS AUDIT

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### *Abstract*

*This study aims to empirically examine the effect of audit judgment, auditor experience and professional ethics on the consideration of the materiality level of financial statement audits. This research method uses a causal descriptive method and the primary data source is obtained by distributing questionnaires to auditors at KAP located in South Jakarta and Central Jakarta using convenience sampling technique. Data analysis was performed using multiple linear regression method and hypothesis testing using SPSS ver.23 program. The results of this study indicate that audit judgment, auditor experience and professional ethics have a positive effect on the consideration of the level of audit materiality in financial statements. Auditors in improving a high professionalism attitude must have a lot of audit experience so that it will be appropriate to determine the determination of the materiality level of the financial statements. In carrying out an audit of financial statements, the auditor cannot provide absolute assurance to clients or other users of financial statements that the audited financial statements are free from material misstatement.*

**Keywords :** *audit judgment, auditor experience, professional ethics, materiality levels.*



## SMARTPLS VS SPSS MODEL : DETERMINANT KINERJA AUDITOR SERTA IMPLIKASINYA TERHADAP ETIKA PROFESI

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### *Abstract*

*This research aims to examine the influence of leadership style, professional ethics, and organizational commitment on auditor performance. This research uses quantitative research approach. Method of collection data is field survey with primary data. A technique research is by distributing questionnaires with 79 respondents of external auditors who work in Public Accounting Firms in the South Jakarta area. The sampling technique used is non-probability sampling. The examination of this research processed using SmartPLS version 33 and SPSS version 25. The results of this research partially show that leadership style has a positive and significant effect on auditor performance, professional ethics has a positive and significant effect on auditor performance, and organizational commitment has a positive and significant effect on auditor performance. This research simultaneously shows that leadership style, professional ethics, and organizational commitment have an effect on auditor performance.*

**Keywords:** *Leadership Style, Professional Ethics, And Organizational Commitment to Performance Auditors*

## PERANAN PEMAHAMAN *E-COMMERCE* DAN SISTEM INFORMASI AKUNTANSI BAGI KEWIRAUSAHAAN

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### *Abstract*

*This study aims to determine the effect of understanding E-Commerce and understanding of accounting information systems (AIS) on interest in entrepreneurship. This research is a quantitative research with an associative approach. The sample collection technique used the purposive sampling method, namely students majoring in Accounting in the 2015-2016 class who had taken accounting information systems courses. The number of samples was 149 respondents who came from 7 private universities in Jakarta. Data collection techniques by distributing questionnaires using google forms that have been tested for validity and reliability. The data analysis technique used is the hypothesis and the coefficient of determination using the SPSS version 25 program. The results of this study prove that understanding E-Commerce and understanding AIS has a positive effect on entrepreneurial interest. For students, an understanding of E-Commerce and an understanding of SIA will encourage greater opportunities to successfully run their entrepreneurship.*

**Keywords:** *E-Commerce, Accounting Information Systems, interest in entrepreneurship*

**PENGARUH *OPINION SHOPPING*, *AUDIT TENURE* DAN PERTUMBUHAN PERUSAHAAN TERHADAP *OPINI AUDIT GOING CONCERN***

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***Abstract***

*The purpose of this study is to analyze the effect of opinion shopping, audit tenure and company growth on going concern audit opinion. This research use design quantitative. The companies studied were textile and garment manufacturing companies listed on the Indonesia Stock Exchange for the period 2017-2019. This research was conducted with a sample of 13 selected companies using purposive sampling method. The analysis in this study used multiple linear regression. The results of this study indicate that opinion shopping, audit tenure and company growth simultaneously have a significant effect on going concern audit opinion. Partially opinion shopping has a significant negative effect on going concern audit opinion, audit tenure has no effect on going concern audit opinion, company growth has a significant and positive effect on going concern audit opinion.*

***Keywords :*** *Opinion Shopping, Audit Tenure, Company Growth and Going Concern Audit Opinion.*

## PENGARUH SOLVABILITAS, OPINI AUDIT, UKURAN PERUSAHAAN, DAN REPUTASI KAP TERHADAP AUDIT DELAY

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### *Abstract*

*This research was conducted with the aim to determine the effect of solvability, audit opinion, firm size, and accounting firm size reputation on audit delay. In this research, the sample used are manufacture companies listed in Indonesia Stock Exchange in 2015-2019 with 116 sample companies. The Method of data analysis using descriptive statistical analysis and panel data regression analysis with Random Effect Model (REM). The data processed using EViews 11. Adjusted R Square value is 3,79% can be explained by Solvency, Audit Opinion, Firm Size, and Accounting Firm Size Reputation. The results of this study indicate that: (2) Audit Opinion and (4) Accounting Firm Size Reputation have a negative effect on Audit Delay, If the company gets an unqualified audit opinion, the audit delay will be shorter. In addition, if the company uses KAP Big Four for audit services, the audit delay can also will be shorter. But (1) Solvency and (3) Firm Size have a no effect on Audit Delay. Small or big of solvency ratio and firm size have no effect on audit delay.*

**Keywords:** *Audit Delay, Solvency, Audit Opinion, Firm Size, Accounting Firm Size Reputation*

## FAKTOR YANG MEMPENGARUHI PROSES AUDIT SELAMA PANDEMI COVID-19 DAN PENGARUHNYA TERHADAP KUALITAS AUDIT

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### *Abstract*

*During the COVID-19 pandemic, auditors must maintain audit quality and be able to obtain sufficient and appropriate audit evidence to support audit opinions. In fact, auditors face practical challenges when conducting the audit process. Many companies have manipulated their earnings figures during the COVID-19 pandemic to continue giving investors confidence. The COVID-19 pandemic condition that requires social distancing restrictions will affect audit fees, going concern assessments, audit procedures and human capital auditors which will ultimately have an impact on audit quality. The data analysis technique in this study used multiple regression analysis with IBMSPSS version 20. The results showed that audit fees, auditors, human capital, and audit procedures had a significant effect on audit quality during the COVID-19 period, while going concern assessment had no effect on audit quality in the same period.*

**Keywords:** COVID-19, Auditor, Audit Process



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# ABSTRAK PAPER

AKUNTANSI SYARIAH  
(AKSR)

**SHARIA AUDIT PRACTICES: AUDITOR COMPETENCE AND SHARIA COMPLIANCE**

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**Abstract**

*Indonesia as one of many countries that has most muslim population and sharia financial that relatively stabilize other than conventional banking and needed to be audited. This study aims to determine the factors affecting sharia audit on Sharia Financial Institution. These factors include auditor competencies and sharia compliance. This study used a population of external auditor on Public Accounting Firm that having audit Sharia Financial Institution. In addition, this study analyzed the impact of independent variables to practice of audit sharia as dependent variable using regression analysis. Sampling was carried out in this study using purposive sampling method, which is a sampling method based on the answer of questioner response to external auditor audited Sharia Financial Institution. This study states that the auditor competencies have no effect to the practice of audit sharia, other than sharia compliance that have effect to it.*

**Keywords:** sharia audit, auditor competencies, sharia compliance

**PENGARUH *THIRD PARTY FUNDS, DEBT FINANCING, EQUITY FINANCING*  
DAN *NON PERFORMING FINANCING* TERHADAP PROFITABILITAS**

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***Abstract***

*This study aims to determine the influence of Third Party Funds, Debt Financing, Equity Financing and Non-Performing Financing on the Profitability of Islamic Commercial Banks listed in the Financial Services Authority in 2015-2019. Secondary data used in this study are audited and published financial statements by each Islamic Commercial Bank. The sampling technique used in this study was purposive sampling with a sample of 12 Islamic Commercial Banks during the observation period of 5 years, resulting in as many as 60 financial reports. The analytical method used in this research is multiple linear regression analysis. The results of this study indicate that partially third party funds have no influence on profitability, debt financing has a positive and significant influence on profitability, equity financing has a negative and significant influence on profitability and non-performing financing has a negative and significant influence on profitability. Meanwhile, simultaneously third party funds, debt financing, equity financing and non-performing financing have a significant influence on profitability.*

***Keywords:*** *Third Party Funds, Debt Financing, Equity Financing, Non Performing Financing, Profitability.*



## ANALISIS KINERJA BANK SYARIAH: PENDEKATAN MAQASHID SHARIAH INDEX DAN ISLAMICITY PERFORMANCE INDEX

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### Abstract

*This study aims to determine the financial performance of Islamic banking using the Maqashid Shariah Index and Islamicity Performance Index approaches and the differences in the measurement of financial performance of the Maqashid Shariah Index with the Islamicity Performance Index. This research uses descriptive research with a quantitative approach. The population of this study is Islamic commercial banks in Indonesia which operate from 2014 to 2018. The sample was determined based method sampling on the purposive, with a total sample of 6 Islamic commercial banks with 5 years of observation so that the total sample in this study was 30. which is used in this research is secondary data. The data collection technique uses the documentation method in the form of an annual financial report (annual report) on the official website of each Islamic commercial bank. The research results prove that 1) Bank Muamalat Indonesia (BMI) is the first in the calculation of the performance of the maqashid shariah index and Bank BJB Syariah (BJBS) is the lowest. 2) The calculation of the ratio of profit sharing ratio on the Islamicity performance index BMI has the highest ratio, while Bank Mega Syariah (BMS) has the lowest ratio. The zakat performance ratio in Islamic commercial banks is still very low and not satisfactory. In calculating the equitable distribution ratio as a whole, Islamic commercial banks allocate their funds to the public quite well. A significant comparison of the directors-employee welfare ratio. Overall, Islamic commercial bank income comes from halal sources based on the calculation of Islamic income vs non- Islamic income. 3) the value resulting from maqashid shariah index and islamicity performance index has a very different value namun both well done to measure the performance of Islamic banks.*

**Keywords:** Maqashid Shariah Index, Islamicity Performance Index.

## STUDI KOMPARATIF DIVERSIFIKASI ASET, PERTUMBUHAN ASET, ROA PADA BANK KONVENSIONAL DAN SYARIAH

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### *Abstract*

*Since the beginning of its appearance, Islamic banks have experienced significant growth so that they are able to compete with conventional banks. Operationally, Islamic banks and conventional banks have differences. This study is to test whether there are differences in asset growth, asset diversification and Return on Assets (ROA) between Islamic banks and conventional banks. The samples in this study are Islamic and conventional banks which are owned by the State. In testing the variables using the independent sample t-test. The results showed that the asset growth between Islamic banks and conventional banks had no difference. Asset diversification and return on assets between Islamic banks and conventional banks have differences.*

**Keywords:** *Asset Growth, Asset Diversification, ROA, islamic bank, conventional bank*

## PENENTUAN ATAS KEPUTUSAN MAHASISWA MENABUNG DI PERBANKAN SYARIAH

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### *Abstract*

*Students are one of the third-party funds Islamic banking. This study aims to determine the effect of disposable income, sharia compliance on the decision to save in Islamic banking with Islamic financial literacy as a moderating variable. This type of research is descriptive with a quantitative approach. The data were obtained by distributing questionnaires to students in DKI Jakarta. Samples with convenience sampling obtained 350 respondents. The results showed that disposable income has an effect on the decision to save in Islamic banking. This shows that the higher a person's disposable income will have an impact on the decision to save in Islamic banking. Sharia compliance affects the decision to save in Islamic banking because the better the Islamic bank complies with the provisions of the sharia the students will decide to save in Islamic banking. Islamic financial literacy is not a moderating variable for the effect of disposable income on the decision to save in Islamic banking. This means that even though the level of Islamic financial literacy is good, if the disposable income that is owned is not sufficient for saving, it will not affect someone to make a decision to save. Islamic financial literacy is a moderating variable for the effect of sharia compliance on the decision to save in Islamic banking. This shows that when a person has good Islamic financial literacy, he will pay more attention to the implementation of sharia compliance in Islamic banking and will influence the decision to save in Islamic banking.*

**Keywords:** *Disposable Income, Sharia Compliance, Saving Decisions and Islamic Financial Literacy*

## EVALUASI PENERAPAN PERNYATAAN STANDAR AKUNTANSI KEUANGAN (PSAK) NO 109 DI YAYASAN KESEJAHTERAAN UKHUWWAH BALI

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### **Abstract**

*This research aims to evaluate the suitability of the application of SFAS 109 in Yayasan Kesejahteraan Ukhuwwah Bali from the perspective of recognition, measurement, presentation, and disclosure in accordance with SFAS 109. This research is a case study using descriptive analysis method with data collection techniques through interviews and documentation. This research uses triangulation method to test the validity of the data. The evaluation results show that the Yayasan Kesejahteraan Ukhuwwah Bali with the perspective of recognizing and measuring zakat, infak and alms is in accordance with SFAS 109, but in the perspective of presentation and recognition it is not in accordance with SFAS 109. Regarding the financial statements that have been submitted to the public only in the form of a statement of financial position and cash flow statements so that it is not in accordance with SFAS 109.*

**Keywords:** SFAS 109, Zakat, Infak, Alms, and Financial Statement.

***THE DETERMINANTS FACTORS OF ISLAMIC BANK PROFITABILITY***

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***Abstract***

*This study aims to analyze the effect of financing distribution (FDR), lending to micro and small business segments (MSF), promotion cost ratio (PCR), loan quality (NPF), and employee productivity ratio (LCR) on the profitability ratio of Islamic banks (Return on Assets-ROA). The method used in this study is a quantitative method using multiple regression models. The data used is secondary data from Islamic banks published during the 2012-2018 period. Furthermore, the number of samples from this study amounted to 42 samples of Islamic commercial banks. The results of this study are that the distribution of financing (FDR) has a positive and significant effect on the performance of Islamic banks (ROA), and the distribution of financing to the micro and small business segment has a positive and significant effect on the performance of Islamic banks (ROA). In addition, promotional activities and employee productivity also have a positive and significant impact on the performance of Islamic banks (ROA). At the same time, the quality of financing has a negative and significant influence on the performance of Islamic banks (ROA). The research implications are to provide information related to Islamic bank performance research regarding promotion effectiveness and Islamic bank employee productivity. In addition, this research also has implications for regulators and practitioners of Islamic banks that to improve the performance of Islamic banks, several factors need attention, including the ability to channel financing (FDR), lending to micro and small business segments (MSF), increasing promotion (PCR), maintain financing quality (NPF) and also increase employee productivity (LCR).*

***Keywords:*** Islamic Bank, Financing, Micro and Small Financing Segment, Promotion, Financing Quality, Productivity

## KEGAGALAN NAZIR DALAM TATA KELOLA DAN AKUNTABILITAS: SUATU STUDI KASUS KEBANGKRUTAN PONDOK PESANTREN

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### Abstrak

Penelitian ini bertujuan untuk menganalisis kebangkrutan pondok pesantren yang dibiayai dengan dana wakaf. Penelitian dilakukan dengan menggunakan metode studi kasus pada salah satu pesantren yang berhenti beroperasi di wilayah Provinsi Banten, dengan tehnik wawancara dan observasi. Terdapat beberapa faktor yang menentukan keberlanjutan wakaf, yaitu kapabilitas sumber daya manusia, program intensifikasi pembiayaan wirausaha, penguatan infrastruktur pendukung, serta tata kelola yang baik. Hasil penelitian menunjukkan bahwa keberlangsungan suatu pesantren tidak hanya ditentukan oleh adanya dukungan dana wakaf yang terus menerus dari wakif. Akan tetapi, pesantren sebagai nazir juga harus memiliki kemampuan untuk mengelola harta wakaf tersebut, sehingga harta wakaf dapat berkembang. Kebangkrutan pondok pesantren disebabkan oleh kegagalan pondok pesantren dalam hal sumber daya manusia yang tidak sesuai kompetensinya, tidak memiliki kemampuan bisnis, investasi, dan keuangan, selain dari kemampuan di bidang pendidikan yang memang menjadi *core business* pesantren; dan aspek tata kelola pesantren yang kurang baik.

**Kata kunci:** Wakaf, Akuntabilitas Nazhir, Pesantren, *Good Corporate Governance*, Pelaporan Keuangan Pesantren

**ANALISIS KREDIT BERMASALAH PROPORSI PEMBIAYAAN MUDHARABAH,  
MURABAHAH, MUSYARAKAH, DAN KEPEMILIKAN BANK TERHADAP  
PROFITABILITAS PADA BANK UMUM SYARIAH DI INDONESIA**

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**Abstract**

*This study aims to determine and analyze the effect of the proportion of mudharabah, murabahah, musyarakah, and Bank ownership on profitability at Islamic commercial Banks in Indonesia in 2015-2019. The population used in this study is Islamic commercial Banks registered with the OJK. This study uses a purposive sampling method so that the sample obtained is 10 Islamic commercial Banks. The data processing technique uses multiple linear regression analysis with the E-Views 10 application. The results show: mudharabah financing has a positive effect on the profitability of Islamic commercial Banks, murabahah financing has a positive effect on the profitability of Islamic commercial Banks, musyarakah financing has a positive effect on the profitability of Islamic commercial Banks, From these results, it can be explained that the higher the financing and distribution of financing carried out by Islamic Commercial Banks, the effect on increasing the profitability (Return On Assets) of the bank. and Bank ownership does not affect the profitability of Islamic commercial Banks. . Because in this study bank ownership is tested simultaneously. These results explain that any bank ownership does not affect profitability (ROA).*

**Keywords:** Mudharabah financing, murabahah financing, musyarakah financing, and Bank ownership.



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# ABSTRAK PAPER

AKUNTANSI YANG BERHUBUNGAN  
DENGAN PENDIDIKAN AKUNTANSI  
(AKPA)



## PENGEMBANGAN KURIKULUM AKUNTANSI DI ERA DISRUPTIF MELALUI KAMPUS MERDEKA

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### **Abstract**

*Technology has fundamentally disruptive business practices today, old practices become obsolete and depend on recent practices which significantly change the workforce. Although it cannot be predicted exactly what the future workforce needs will be, it does predict that some professions will be disrupted by technological advances. Clerical Accounting and Audit jobs are the jobs most vulnerable to technological advances. This situation poses both a threat and a challenge to the Accounting, Professional, and Higher Education Institutions. This project aims to develop an accounting curriculum in an era of disruption through an independent campus policy. We have built an independent campus-based accounting curriculum. The curriculum that we have built is mapped into three parts, such as (1) core learning arrangements, at this stage basic technical skills are built; (2) Concentration of majors and scientific development, in this section skills based on interests and talents as well as broadening of the insights provided through the development of accounting science based on strategic issues; and (3) development of new skills, in this section new skills are added through the implementation of an independent campus. In addition, this curriculum is built on the basis of a competency compass - including skills skills, emotional and social skills, skill groups, and basic cognitive skills - which are useful as a basis for skill development. Through the campus, new skills can be added with an interdisciplinary approach and at the same time have broken down barriers to the integration of knowledge as a process of learning characteristics of Higher Education in Indonesia. The development of this curriculum will be an important factor in the assessment and strategic position of the accounting profession in the future.*

**Keywords:** *Disruptive Technology, Employment, Independent Campus, Accounting Curriculum, Accounting in the Future.*

## WAJAH PEMBELAJARAN *ONLINE* AKUNTANSI ERA PANDEMI

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### *Abstract*

*The COVID-19 pandemic has disrupted all aspects such as health sector, economy, finance, education, and how to work and learn. During a pandemic, online learning is a solution for education today and the existence of the COVID-19 pandemic helps accelerate the progress of the education system. This research is a literature study using descriptive data analysis method through the stages of data collection, data review, data analysis, then provides an overview of the big picture of online learning, especially in the field of accounting during a pandemic. Currently in this pandemic, online learning method is the method that is used and hopefully this research will provide an overview of the implementation of online learning that is happening in this pandemic era. From previous studies, it is illustrated that many factors are able to influence the success of online learning, but there are still obstacles and shortcomings such as technical and non-technical constraints. The preference in using online platforms or teaching media in each university is also different and the effectiveness of online learning also still needs to be improved in order to achieve the expected results.*

**Keywords:** *Online Learning; Accounting; COVID-19.*

**WORK FROM HOME INTERNSHIP DI KANTOR AKUNTAN PUBLIK:  
BAGAIMANA PENGARUHNYA BAGI SOFT SKILL MAHASISWA?**

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**Abstract**

*This study explores the soft skills of accounting students while they are doing WFH internships due to the Covid-19 Pandemic. Previous research has proven that the internship program could develop students' soft skills that they didn't get in college. However, there is no further research that examines students' soft skills if WFH carries out the internship. This research is descriptive qualitative research. The data collection was conducted by interviewing 12 accounting students who had completed the internship program at Big 4 and Non-Big 4 Public Accountant Firm for three months. This study found that WFH Internship helps develop soft skills such as flexibility and adaptation, critical thinking, problem-solving, time management, responsibility, and initiative. However, communication, collaboration, and teamwork are less honed due to the lack of direct interaction on the WFH system. The limitation of this research is the selection of informants who all come from accounting students at Universitas Prasetiya Mulya. This study provides information and insight to various parties related to how the Work from Home (WFH) system that is also applied to internal employees continues to influence internal soft skills, especially accounting interns.*

**Keywords:** Covid-19 Pandemic, Work from Home (WFH), Internship, Soft Skill

**PENGARUH PELATIHAN PROFESIONAL, PERTIMBANGAN PASAR KERJA,  
PENGHARGAAN FINANSIAL, PERSONALITAS TERHADAP MAHASISWA  
AKUNTANSI DALAM PEMILIHAN KARIER SEBAGAI AUDITOR  
(Studi Empiris Pada Mahasiswa S1 Akuntansi Universitas Bhayangkara Jakarta Raya)**

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**Abstract**

*This research is a quantitative research. This study aims to determine: (1) Professional Training effect on the Career Selection as an Auditor. (2) Labour Market Considerations effect on the Career Selection as an Auditor. (3) Choice Financial Awards on Career Selections effect on Auditor. (4) The Influence of Personality on Career Selection as an Auditor. The sampling technique is purposive sampling which is one of the techniques in the non-probability sampling group. The data collection method used in this study used the questionnaire method. Prerequisite tests on the data can use the data quality test and the classical assumption test. The data analysis technique used is multiple linear regression analysis, t statistic test (Partial), F test (Simultaneous), and coefficient of determination test ( $R^2$ ). After processing the data, the results showed that: (1) Professional Training had an effect on Career Selection as an Auditor, (2) Labour Market Considerations had an effect on Career Selection as an Auditor, (3) Financial Awards had no effect on Career as an Auditor. (4) Personality has an effect on Career Selection as an Auditor*

**Keywords :** Professional Training, Labour Market Considerations, Choice Financial, Personality and Career Selection



IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN AKUNTAN PENDIDIK



UKRIDA  
Universitas Kristen Krida Wacana

Fakultas  
Ekonomi &  
Bisnis

# ABSTRAK PAPER

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

KIA8\_CGFA\_017

## PENGARUH KEAHLIAN KEUANGAN DARI *ORGAN CORPORATE GOVERNANCE* YANG INDEPENDEN TERHADAP MANAJEMEN LABA

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### *Abstract*

*The purpose of this study is to examine the effect of financial expertise of independent corporate governance organs on earnings management. From a sample of 43 banking companies is used with a period observation of 2017-2019 and a total observation of 107 firm-years, we found that: (1) the financial expertise of independent directors has a significant negative effect on earnings management, (2) the financial expertise of independent commissioners has no significant effect on earnings management, and (3) the financial expertise of the audit committee has no significant effect on earnings management.*

**Keywords:** *Earnings Management, financial expertise, Independent Directors, Independent Commissioners, Audit Committee*

## PENDETEKSIAN KECURANGAN LAPORAN KEUANGAN DENGAN MODEL *FRAUD TRIANGLE*

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### *Abstract*

*Financial statements describe the company's financial performance and are used in decision making by stakeholders. Quality reports are financial statements that are free from material misstatement so that stakeholders are not biased in making decisions. Financial statement fraud is one of the causes of the decline in the quality of financial reports, including three things known as the fraud triangle, which consists of pressure, opportunity and rationalization. This study aims to examine and obtain empirical evidence of the effect of external pressure, financial stability, financial targets, industry conditions and auditor turnover on financial statement fraud in manufacturing companies on the Indonesia Stock Exchange (IDX) in 2017 – 2019. The sample in this study was 93 companies. selected by purposive sampling method. The analytical tool used is multiple linear regression analysis. The results show that financial stability which is part of pressure and industrial conditions which are part of opportunity are factors driving management to commit financial statement fraud, while external pressures, financial targets and auditor turnover are not proven as factors driving management to commit financial statement fraud.*

**Keywords:** *financial statement fraud; pressure; opportunity; rationalization*

**PENGARUH KINERJA KEUANGAN, KINERJA LINGKUNGAN,  
PENGUNGKAPAN LINGKUNGAN DAN KONSENTRASI KEPEMILIKAN  
TERHADAP NILAI PERUSAHAAN**

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***Abstract***

*The purpose of this study is to examine the relationship of financial performance, environmental performance, environmental disclosure and corporate governance on firm value with firm size and leverage as control variable. Using the purposive sampling method, the sample of this study are 50 companies listed on Indonesia Stock Exchange in the agricultural industry, mining industry, basic and chemical industry, consumer goods industry and miscellaneous industry and that are participating in the Performance Rating Assessment Program on Environment Management (PROPER) in 2015-2019 using the multiple regression analysis method with panel data. The results show that financial performance, corporate governance and leverage have a positive and significant effect on firm value, firm size has a negative and significant effect on firm value. However, environmental performance and environmental disclosure have no effect on firm value.*

***Keywords:*** financial performance; environmental performance; environmental disclosure; corporate governance; firm value.



***THE RELATIONSHIP BETWEEN POLITICAL CONNECTIONS AND CORPORATE GOVERNANCE QUALITY: EVIDENCE FROM INDONESIA***

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***Abstract***

*In this study, we investigate the relationship between political connections and corporate governance quality in a developing country that experience significant improvement of corporate governance implementations and the nature of political connectedness to provide evidence to support the stewardship theory (complementary relationship). Using hand-picked data from Indonesian listed firms between 2010-2015 period, we find that politically connected firms have better corporate governance quality, measured by corporate governance index and disclosure index, than non-connected firms. Additionally, we show that the positive effect of political connections will be strengthened in the presence of a stronger/more independent board composition. The results of our study will be useful to government and regulators promoting the benefits of good corporate governance system. In particular, the results suggest that the nature of political connections can change from rent-seeking opportunistic behaviour (agency theory) to accountable behaviour (stewardship theory), even in an emerging country with the presence of large dominant shareholders such as Indonesia, depending on several factors in the institutional setting.*

**Keywords:** *political connections; corporate governance; disclosure; two-tiered board; board composition*

**PENGARUH PROPORSI DEWAN KOMISARIS INDEPENDEN, KEPEMILIKAN MANAJERIAL DAN KEPEMILIKAN INSTITUSIONAL TERHADAP POTENSI KECURANGAN LAPORAN KEUANGAN**

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**Abstract**

*This study aims to examine the effect of the Independent Board of Commissioners, Managerial Ownership and Institutional Ownership on the Potential for Fraud in Financial Statements. This research was carried out at manufacturing companies listed on the Indonesia Stock Exchange using probability sampling methods with simple random sampling techniques. secondary data. Data analysis was performed with multiple regression using e-views 22 application version 10th. The population of this study is a manufacturing company and after following the classical assumption test obtained 60 samples. The results of this study indicate that Managerial Ownership has a positive effect on Financial Statement Fraud, while the Independent Board of Commissioners and Institutional Ownership have no effect on Financial Statement Fraud. As for the Independent Board of Commissioners, Managerial Ownership and Institutional Ownership jointly influence Fraudulent Financial Statements.*

**Keywords :** *Independent Board of Commissioners, Managerial Ownership, Institutional Ownership and Potential for Fraud in Financial Statements.*

## PERSEPSI AUDITOR ATAS KONFLIK KEPENTINGAN DAN PERBURUAN RENTE DALAM MENDETEKSI INDIKASI FRAUD

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### Abstract

*This research aims to prove that conflict of interest and rent seeking have a positive effect on indications of fraud based on the auditor's perception. Indications of fraud in this research using the theory of fraud pentagon which consists of pressure, rationalization, opportunity, capability, and arrogance. Furthermore, conflicts of interest are seen from personal, relational, cultural, and structural indicators. While the indicators of rent seeking it can be seen from working capital, debt, company immunity, creative accounting, and good governance. This research is a quantitative research using primary data in the form of a questionnaire. The population in this study are auditors who work in a Public Accounting Firm. Furthermore, the research sample consisted of 100 samples and was obtained using non-probability sampling and incidental sampling methods. The data analysis technique used the Partial Least Square method which consisted of descriptive and verification analysis. The results showed that the conflict of interest and rent seeking has a positive and significant effect on indications of fraud. The results of this research support the fraud pentagon theory that conflict of interest and rent seeking activities have an influence on indications of fraud that can be found in the five elements of the fraud pentagon. Penelitian ini bertujuan untuk membuktikan bahwa konflik kepentingan dan perburuan rente berpengaruh positif terhadap indikasi fraud berdasarkan persepsi auditor. Indikasi fraud dalam penelitian ini menggunakan teori fraud pentagon yang terdiri dari dorongan, rasionalisasi, kesempatan, kapabilitas, dan arogansi. Selanjutnya konflik kepentingan dilihat dari indikator personal, relasional, kultural, dan struktural. Sedangkan indikator perburuan rente dapat dilihat dari modal kerja, hutang, imunitas perusahaan, creative accounting, dan tata kelola perusahaan. Penelitian ini merupakan penelitian kuantitatif dengan menggunakan data primer berupa kuesioner. Populasi dalam penelitian ini adalah Auditor yang bekerja di Kantor Akuntan Publik (KAP). Selanjutnya sampel penelitian sebanyak 100 sampel dan diperoleh dengan menggunakan metode nonprobability sampling dan incidental sampling. Teknik analisis data menggunakan metode Partial Least Square yang terdiri dari analisis deskriptif dan verifikatif. Hasil penelitian menunjukkan bahwa konflik kepentingan dan perburuan rente berpengaruh positif dan signifikan terhadap indikasi fraud. Hasil penelitian ini mendukung teori fraud pentagon bahwa kegiatan konflik kepentingan dan perburuan rente memiliki pengaruh terhadap indikasi fraud yang dapat ditemukan pada kelima elemen fraud pentagon.*

**Keywords:** Konflik Kepentingan, Perburuan Rente, Indikasi Fraud, Fraud Pentagon

**PENGARUH FINANCIAL STABILITY, NATURE INDUSTRY, PERGANTIAN AUDITOR, DAN PERUBAHAN DIREKSI TERHADAP INDIKASI KECURANGAN LAPORAN KEUANGAN**

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**Abstract**

*This study aimed to determine the effect of Financial Stability, Nature of the Industry, Auditors Turnover and Changes in Directors on Fraudulent Financial Statements. Secondary data was collected in the form of the company's annual financial statements which have been published directly. The sample of this study is a company engaged in the pharmaceutical sub-sector listed on the IDX during 2014-2018. Used the fraud score indicators, several sample companies founded that there was fraud indication in their financial statements., The statistical data analysis techniques were carried out using Eviews 20 software application.. Based on the results indicated that the nature industry had an influence on the tendency of fraudulent financial statements. Meanwhile, financial stability, changes in auditors and changes in the board of directors did not affect the tendency of fraudulent financial With the results of this study, it is expected that managers and decision makers in the company are more aware of the reg flag offraud contained in receivables, large receivables can pay attention to data accuracy by enforcing aspects that indicate internal control of receivables and aspects of control other account.*

**Keywords:** *financial stability, nature industry, auditor change, changes in director, fraud score*

## PENGARUH MEKANISME *GOOD CORPORATE GOVERNANCE* TERHADAP MANAJEMEN LABA

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### **Abstract**

*The purpose of the study was to examine the effect of the good corporate governance mechanism consisting of institutional ownership, managerial ownership, the size of the board of commissioners and the audit committee on earnings management. The objects of this research are LQ45 companies listed on the Indonesia Stock Exchange for the period 2015 – 2019. The research design is quantitative causality, secondary data, the samples in this study were selected using the purposive sampling method, so that 45 samples were obtained from 45 population of companies LQ45.. This study shows that institutional ownership has a significant negative effect on earnings management; managerial ownership has no significant effect on earnings management; the size of the board of commissioners has a significant positive effect on earnings management; and the audit committee have a negative and significant effect on earnings management.*

**Keywords:** *Earnings management, good corporate governance mechanism*

## HUBUNGAN TATA KELOLA DAN KINERJA PERUSAHAAN DENGAN MODAL INTELEKTUAL SEBAGAI VARIABEL MEDIASI

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### **Abstract**

*This study aims to see the relationship between governance practices, intellectual capital, and company performance. Intellectual capital apart from being a dependent variable, will also be investigated as a mediating variable for the relationship between governance practices and company performance. The sample is taken from companies listed on the IDX and have complete information from 2016 to 2019. Governance practices will be measured using the Corporate Governance Index (CGI) which is based on SEOJK 32/SEOJK.04/2015. Intellectual capital is measured using the Modified Value Added Intellectual Coefficient (MVAIC) proposed by Ulum et al. (2017). Meanwhile, company performance will be measured using Tobin's Q and operating efficiency. The data were then processed using path analysis. The results show that the governance practices has a positive and insignificant effect on company performance and intellectual capital. Then, the intellectual capital shows significant positive results on the company's performance. And no mediating effect was found for intellectual capital in the relationship between governance practices and company performance. These results indicate that Indonesian companies are aware of the importance of intellectual capital in improving company performance. These results are consistent with the resource based view studied by Penrose (1959), Wernerfelt (1984), and Barney (1991).*

**Keywords:** corporate governance, intellectual capital, firm performance.

## PENGARUH TATA KELOLA PERUSAHAAN TERHADAP KEMUNGKINAN TERJADINYA KESULITAN KEUANGAN

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### *Abstract*

*The purpose of this study was to examine the effect of corporate governance on the possibility of financial difficulties. The sample used in this study were all companies listed on the Indonesia Stock Exchange (IDX) from 2015 to 2019, excluding the financial industry. This study uses the ownership structure and corporate board structure as proxies for corporate governance mechanisms. The measurement of ownership structure consists of board ownership, institutional ownership, and concentrated ownership. Meanwhile, the company's board structure consists of independent commissioners and boards of directors. This study uses a conditional logistic regression method for paired data, based on the total assets of the company in the control group of healthy companies. The results of this study indicate that the ownership of the board, independent commissioners, and the board of directors can increase the likelihood of the company experiencing financial distress. On the other hand, institutional ownership and concentrated ownership are proven to have no effect on the likelihood of financial distress. The results of sensitivity testing using logistic regression showed different results on the variable of institutional ownership, which is that institutional ownership can increase the likelihood of financial distress. Meanwhile, the other variables showed the same outcome as the main regression used in this study.*

**Keywords :** *Financial distress, corporate governance, ownership structure, board structure*

## PENGHINDARAN RISIKO PADA DIREKSI DAN KOMISARIS PEREMPUAN TERHADAP MANAJEMEN LABA

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### **Abstract**

*This study aims for a new perspective on the character of risk aversion, that can be seen in women's prudence in making decisions, and is believed to be an important factor in efforts to minimize opportunistic earnings management. Risk aversion of women is measured by the ratio of the number of women directors and the proportion of women commissioners. Earnings management is measured by the Modified Jones model. This research uses multiple linear regression method and the data taken is based on purposive sampling method. The criteria for the research sample are all companies listed on the Indonesia Stock Exchange (IDX) and come from non-financial industries. The study was conducted on 365 companies from 2015 to 2019, with a total of 1,517 observations. The results of the study proved that risk aversion of women commissioners can reduce earnings management. On the other hand, the superiority of women is not proven due to the small number of companies that have women directors. However, the presence of one woman as a director or commissioner has been proven to reduce earnings management. This study also proves that the condition of the company assessed from the company's leverage cannot affect the characteristics of risk aversion of women directors and women commissioners in reducing earnings management.*

**Keywords:** Risk aversion of women, Earnings Management, Corporate Leverage Level



## PENGARUH KUALITAS TATA KELOLA TERHADAP KINERJA KEUANGAN DAN BIAYA KEAGENAN

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### **Abstract**

*This study aims to see the effect of the quality of corporate governance on company performance and agency costs for non-financial listed firms in the Indonesia Stock Exchange over the period 2015-2019. The lack of application of these governance principles can lead to potential agency conflicts in the company. The total sample used in this research is 166 companies or 830 observations from all sectors except finance and selected using purposive sampling method. This study uses panel data with a two-stage least square (2SLS) regression method to mitigate the possibility of endogeneity based on previous research using STATA software. The results of this study found that the quality of governance (measured using a modification of the IoD Good Governance Index) has a significant effect on financial performance as measured by return on assets (ROA) and also has a significant effect on reducing agency costs measured by the calculation of asset utilization (ATL) and cost ratio (OPX). This study intends to help investors in making investment decisions, to educate companies about the importance of good governance, to encourage regulators to strengthen existing regulations to fit international standards, and to serve as a reference or literature source for future research. The following researcher proposes to test this correlation using a larger data sample and a strong instrument variable to perform the 2SLS method.*

**Keywords:** Corporate governance quality, firm performance, agency cost

**PENGARUH KUALITAS AUDIT INTERNAL, MORALITAS INDIVIDU,  
PENERAPAN SISTEM INFORMASI AKUNTANSI, DAN KEPUASAN KERJA  
TERHADAP KECENDERUNGAN KECURANGAN (*FRAUD*) AKUNTANSI**

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***Abstract***

*This study aims to examine whether the influence of internal audit quality, individual morality, application of accounting information systems, and job satisfaction on the tendency of accounting fraud. The population in this study consisted of bank employees at KC BTN, KC BNI, KC BRI Syariah and KCP Bank BCA Tangerang City. The sampling method used is purposive sampling. In this study, the total sample was 88 respondents. The data used are primary data obtained from the results of the answers to the questionnaire by the sample. Smart Partial Least Square (SmartPLS) path modeling method is used as the analysis method. The results of this study indicate that the quality of internal audit has a significant negative effect on accounting fraud tendency. Individual morality has a significant positive influence on accounting fraud tendency. The application of accounting information systems has a not significant positive effect on accounting fraud tendency. And job satisfaction has a significant negative effect on accounting fraud tendency.*

***Keywords:*** internal audit quality, individual morality, application of accounting information systems, job satisfaction, accounting fraud tendencies.

## PENGARUH KUALITAS AUDIT TERHADAP MANAJEMEN LABA

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### *Abstract*

*This paper presents the evidence regarding the relationship between auditor industry specialization and accrual earning management. Auditor industry specialization was measured by four continuous and four dummy variables. It was proxied by market share total asset, market share number of clients, the interaction between market share total asset and portfolio share, and interaction between market share number of clients and portfolio share. Earning management was proxied by accrual discretionary modified jones. Samples of this study were 1,668 nonfinancial firm-years listed in IDX during the 2012-2019 period. We restricted our study to clients of Big 10 auditors. Hypothesis testing used regression panel data. Fixed effect regression finds that auditor industry specialization proxied by market share total asset positively impacts earning management modified jones. The research contributes to the literature by highlighting the positive relationship between auditor industry specialists and earning management. This result was contradictive with previous findings make this become fruitful further research.*

**Keywords:** *Audit quality, industry specialization, earning management, discretionary accrual*

## **PENGARUH *GOOD CORPORATE GOVERNANCE* TERHADAP *FINANCIAL DISTRESS***

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### ***Abstract***

*The study aims to analyze the influence of Corporate Governance (independent board of commissioners, blockholder ownership, ceo- chair duality, board ownership, and audit committee) on financial distress in non financial sector companies listed in the Indonesia Stock Exchange for the period 2017 – 2019. The sampling technique used in this study was purposive sampling method. Sources of data are secondary data obtained from information on financial statements and company annual reports from [www.idx.co.id](http://www.idx.co.id). In this study the number of sample data was obtained as many as 30 companies. This study uses statistical methods, namely logistic regression analysis. The results of this study indicate that the independent board of commissioners has no effect on financial distress, blockholder ownership has an influence of financial distress, ceo- chair duality has no effect financial distress, board ownership has an effect on financial distress, and the audit committee has no influence on financial distress.*

**Keywords :** *Financial distress, blockholder ownership, good corporate governance*

## **PENGARUH *AUDIT COMMITTEE CHARACTERISTIC* TERHADAP *INTERNAL CONTROL DISCLOSURE***

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### ***Abstract***

*This study analyzes the effect of the characteristics of the audit committee on the disclosure of the company's internal control. The research is motivated by the principles of good corporate governance which states that good corporate governance is at least realized by one of which is regarding the completeness and implementation of the duties of committees and work units that carry out internal control functions and the rise of cases involving companies that lead to fraud, one aspect of which arises as a result of weak internal controls. The purpose of this study is to analyze the characteristics possessed by the audit committee in supporting full disclosure of internal control. The study was conducted on 27 public transportation sector companies with a span of 2017-2019, the sample was selected using the purposive sampling method. The items used in measuring the level of disclosure were developed based on the 2013 COSO framework contained in the executive summary published by COSO in May 2013. Regression tests using IBM SPSS 20 were used to perform data analysis. The results of data analysis show empirical support for the characteristics of the audit committee in terms of size and meeting frequency on internal control disclosures.*

**Keywords:** *Internal control, Committee Audit, Audit Committee Characteristic, Disclosure Quality*

**PENGARUH *GOOD CORPORATE GOVERNANCE* DAN INFLASI TERHADAP PERPUTARAN PIUTANG PADA PERUSAHAAN KONSTRUKSI YANG TERDAFTAR DI BURSA EFEK INDONESIA SELAMA PERIODE 2015-2019**

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***Abstract***

*Construction companies in Indonesia are predicted to develop well in line with infrastructure development. However, there are also barriers that are characteristic of construction companies in developing countries such as company management and late payments from clients. In uncovering these problems, the researcher wants to find out whether there is still a significant influence from these two things on construction companies with the company's good corporate governance factors and inflation as variables to these two problems on the turnover of construction companies listed on the Indonesia Stock Exchange in the 2015-2019 period. The research was conducted with a quantitative type with secondary data. The samples obtained were 12 companies with an observation period of 2015-2019. The analysis process is carried out by multiple regression analysis along with classical assumption test and hypothesis testing. The conclusion of this study is that the variables of the size of the board of commissioners, independent commissioners, the size of the audit committee, the size of the board of directors, and inflation can be stated to have no significant effect on accounts receivable turnover simultaneously or partially. The independent variable of the study only explained 14% of the changes in the dependent variable.*

**Keywords:** *Receivable Turnover, Good Corporate Governance, Inflation, Construction Company, Working Capital Management*



IKATAN AKUNTAN INDONESIA  
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# ABSTRAK PAPER

AKUNTANSI PEMERINTAHAN DAN SEKTOR PUBLIK  
(APSP)

**PENGARUH KOMPETENSI SDM, PEMANFAATAN TEKNOLOGI INFORMASI  
DAN PENGENDALIAN INTERN TERHADAP KETEPATAN WAKTU PELAPORAN  
KEUANGAN PENGGUNAAN DANA BOS & DANA BOP PADA SDN  
DI KECAMATAN MAKASAR JAKARTA TIMUR**

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***Abstract***

*The purpose of this study was to examine the effect of human resource competence, use of information technology and internal control on the timeliness of financial reporting on the use of BOS funds and BOP funds at Public Elementary Schools in Makasar District, East Jakarta, DKI Jakarta. This research was conducted at 11 Public Elementary Schools in Makasar District, East Jakarta and each school was represented by 3 respondents who were responsible for finance, especially those related to financial reporting on the use of BOS funds and BOP funds, namely the Principal, Deputy Principal and School Treasurer. Data collection was carried out directly using a questionnaire. The data in this study are primary data. The analytical tool used is multiple linear regression analysis with the SPSS version 24.0 program. The results showed that human resource competence, the use of information technology and internal control had an effect on the timeliness of financial reporting on the use of BOS funds and BOP funds at Public Elementary Schools in Makasar District, East Jakarta, DKI Jakarta.*

**Keywords :** *Human Resource Competence, Use of Information Technology, Internal Control, Timeliness of Financial Reporting.*



## FAKTOR-FAKTOR YANG MEMPENGARUHI KUALITAS AUDIT PADA MASA PANDEMI COVID-19

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### **Abstract**

*This study analyzes the effect of audit risk, audit evidence, going concern, subsequent events and auditor professional skepticism on audit quality during the Covid-19 pandemic. The population in this study were public accountants who worked at public accounting firms in the DKI Jakarta area and registered in the directory of public accounting firms published in 2020. The sampling technique used was purposive sampling. Data were collected through questionnaire. Furthermore, the sample obtained for data analysis is as many as 132 respondents who are auditors at 12 KAP DKI Region. The results showed that audit risk, going concern and professional skepticism had an effect on audit quality during the Covid-19 pandemic, while audit evidence and subsequent events had no effect on audit quality during the Covid-19 pandemic.*

**Keywords:** *Audit Quality, Audit Risk, Audit Evidence, Going Concern, Subsequent Events*

**UTILIZATION OF VILLAGE FUNDS AND VILLAGE DEVELOPMENT  
EXPENDITURES: THE ROLE OF VILLAGE BUDGET STRESS AS MODERATOR  
VARIABLE**

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**Abstract**

*Inequality in development between regions in Indonesia is still a challenge for the government. The facts prove that there are still provinces, districts and villages that are categorized as underdeveloped. Therefore, the importance of using village funds in reducing development inequality is an important concern of the government. In addition, the inconsistency of prior research findings suggests the importance of this study. This study aims to examine the effect of the utilization of village funds on village development expenditures moderated by village budget stress. The research sample was all provincial governments using a purposive sampling method that reported village fund data, village fund allocations, village development expenditures, revenue, and expenditures for 2017-2019. This study uses Partial Least Square (PLS) to test the research hypothesis. The results suggests that the utilization of village funds has a positive and significant effect on village development expenditures, village budget stress has a negative and significant effect on village development expenditures. However, village budget stress cannot moderate the effect of the utilization of village funds on village development expenditures. The results of the sensitivity test support the main test results of this study. The implication of this research is important for the village government to utilize village funds and village fund allocations to reduce the village budget stress, so that it can increase village development expenditures in achieving the level of prosperity of all village residents.*

**Keywords:** Village Budget Stress, Village Development Expenditures, Utilization of Village Funds

## PENGELOLAAN KEUANGAN SEKOLAH SEBAGAI UPAYA MEMINIMALISIR PENYALAHGUNAAN ANGGARAN DANA BANTUAN OPERASIONAL SEKOLAH

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### *Abstract*

*This is a qualitative research with descriptive-comparative data analysis, aimed to analyze the financial management conducted by different schools in Pondok Gede Subdistrict in the Covid-19 pandemic emergency. The Ministry of Education and Culture issued the rules of School Operational Assistance (BOS fund) Management Technical Guidelines in Permendikbud No. 8 of 2020 as well as granting schools the authority to manage BOS funds with intentions to increase flexibility, effectiveness and efficiency during the Covid-19 pandemic emergency. However, the granting of authority can also trigger the BOS fund misuses. This research analyzed the suitability of financial management conducted by SDN Jatibening Baru V, SDN Jatibening Baru VI and SDN Jatimakmur I with BOS Fund Management Technical Guidelines as an effort to minimize the misuse of BOS funds in the Covid-19 pandemic emergency. Primary and secondary data were collected through interviews, observations, documentation, and library studies. The results concluded that SDN Jatibening Baru V, SDN Jatibening Baru VI and SDN Jatimakmur I utilized authority over school financial management sourced from BOS funds properly and complied with the rules of the BOS Regular Fund Management Technical Guidelines 2020 (Permendikbud No. 8 of 2020) as an effort to minimize the misuse of BOS funds in Covid-19 pandemic, in terms of BOS fund planning, BOS fund uses, and accountability for BOS fund uses on 2020. This is in line with the Policy Implementation Theory where compliance is one of the supporting factors for successful implementation of policies in a program.*

**Keywords :** BOS Funds, School Financial Management, misappropriation of BOS funds

**PENGARUH TATA KELOLA PEMERINTAH TERHADAP KEPUASAN MASYARAKAT DENGAN KUALITAS PELAYANAN PUBLIK SEBAGAI VARIABEL MODERASI (STUDI PADA DINAS KEPENDUDUKAN DAN PENCATATAN SIPIL KOTA BEKASI).**

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***Abstract***

*This study is to determine Good Government Governance on Community Satisfaction. In this study, the independent variable is Good Government Governance, the dependent variable is Community Satisfaction and the Moderating Variable is the Quality of Public Service. The data obtained are primary data which is the result of respondents' answers to the questionnaires distributed by 68 respondents using the accidental sampling method. The results of this study also indicate that there is a partial effect of Good Governance on Community Satisfaction so that the proposed hypothesis is accepted. In the moderated regression analysis test, the quality of public services has no significant effect in influencing the relationship between good government governance and community satisfaction as seen from significant variable. Moderation regression coefficient also shows a negative value of -0.199 or debilitating influence.*

***Keywords:*** Good Government Governance, Community Goals, Quality of Public Services

**PENGARUH AKUNTABILITAS, TRANSPRANSI, DAN PARTISIPASI MASYARAKAT PADA EFEKTIVITAS PENGELOLAAN DANA DESA (STUDI KASUS PADA DESA DI KECAMATAN PEBAYURAN KABUPATEN BEKASI)**

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**Abstract**

*The management of village funds that is carried out in an accountable, transparent and involving community participation will increase effectiveness in managing village funds in order to realize clean village governance and the objectives of village funds and the priority of using village funds each year can be achieved optimally. The purpose of this study was to determine the effect of accountability, transparency, and community participation on the effectiveness of village fund management (a case study in a village in Pebayuran sub-district, Bekasi district). The population in this study were all village officials in 12 villages in Pebayuran District with a sample of 96 respondents obtained through purposive sampling technique. The data in this study were obtained with primary data obtained by researchers by conducting field studies using questionnaires. Data were analyzed using Multiple Linear Regression analysis. The results of this study indicate that accountability, transparency, and community participation have a positive and significant impact on the effectiveness of village fund management in villages in Pebayuran sub-district, Bekasi district. This shows the importance of accountability, transparency and community participation if done properly it will increase the effectiveness of village fund management.*

**Keywords:** *accountability, transparency, participation, village fund management*

**ANALISIS TRANSPARANSI DAN AKUNTABILITAS PROGRAM BANTUAN OPERASIONAL KESEHATAN (BOK) DALAM UPAYA MENINGKATKAN EFEKTIVITAS KINERJA UPTD PUSKESMAS TELUK PUCUNG BEKASI UTARA**

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**Abstract**

*Analysis of Transparency and Accountability of the Health Operational Assistance Program (BOK) in an Effort to Improve the Performance Effectiveness of UPTD Puskesmas Teluk Pucung, North Bekasi. This study focuses attention on the principle indicators of Transparency, Accountability and Effectiveness in the Health Operational Assistance Program (BOK) at the Puskesmas with the aim of knowing whether program management and the use of BOK funds have been running in accordance with the principles of Transparency, Accountability and Effectiveness. This research is a qualitative descriptive that uses in-depth interview techniques to informants and looks at program results data in each part that carries out activities. The results of this study conclude that the program management and use of BOK funds at the UPTD Teluk Pucung Health Center, North Bekasi have implemented the principles of Transparency and Accountability in 2020. However, judging from the achievement of targets and the realization of the MSS in the health sector, the UPTD Puskesmas Teluk Pucung Bekasi Utara shows that the program implemented is not effective enough.*

**Keywords:** *Transparency, Accountability, Effectiveness, BOK.*

## FAKTOR POLITIK DALAM PENGELOLAAN ANGGARAN OTONOMI KHUSUS PAPUA

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### *Abstract*

*The budget for Papua's special autonomy will end in 2021, so it is important to do an in-depth study to increase budget productivity in an academic framework through scientific research. The purpose of this research is to analyze the budget management of Papua's special autonomy from the political and accounting perspective. The method used is a qualitative approach by using supporting data regarding the management of state finances, the budget cycle and the special autonomy budget of the Papua's Province. This study attempts to explain political accounting in Papua's Special Autonomy budget management. The study is based on literature studies from various reference sources such as journals, books, scientific, official websites and other sources related to research. The data is then classified into certain categories. The data collected from the data collection stage will be processed and analyzed descriptively. The results showed that between politics, budget accounting and government accounting have a relationship in the management of the Papua's special autonomy budget, then referred to by researchers as political accounting. Political accounting is a series of comprehensive processes both from the political side, the budget to the reporting system and evaluation of the realization of the use of the budget. The theoretical implication is that there is a wedge between political science through the fields of politics and budget accounting and government from the perspective of Papua's special autonomy budget. This finding adds a new treasure in multi-paradigm accounting research, namely political accounting.*

**Keywords:** Accounting, Politics, Budget Management, Papua Special Autonomy

**ANALISIS TEMUAN PEMERIKSAAN TERKAIT ASET TETAP PADA  
LAPORAN HASIL PEMERIKSAAN (LHP) BPK RI  
ATAS LAPORAN KEUANGAN KEMENTERIAN/LEMBAGA  
TAHUN ANGGARAN 2016 S.D 2018**

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***Abstract***

*This study analyses audit findings related to fixed assets in BPK RI audit reports on the Financial Statements of Ministries/Institutions. Fixed assets as part of state assets are essential in the management of state finances. In the government financial statement, fixed assets have a substantial value compared to other assets. This study applied literature study by analysing the financial statements of Ministries/Institutions that have been audited by BPK RI from Fiscal Years 2016 to 2018. The findings show that the issues of fixed assets are classified into fifteen issues, most of which are related to administration, security and maintenance, guidance, supervision and control, as well as the presentation and disclosure of fixed assets.*

**Keywords:** *Fixed Assets, Financial Statements of Ministry/Agency, Audit Reports of BPK RI*



**PENGARUH *GOOD GOVERNANCE* DAN SISTEM INFORMASI AKUNTANSI  
TERHADAP KINERJA ORGANISASI DENGAN BUDAYA ORGANISASI SEBAGAI  
VARIABEL MODERASI**

**(Studi Kasus pada Dinas Kependudukan dan Pencatatan Sipil Kota Bekasi)**

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***Abstract***

*This study aims to determine the influence of the implementation of Good Governance and Accounting Information System on Organizational Performance with Organizational Culture as a moderation variable in the Dinas Kependudukan dan Pencatatan Sipil City of Bekasi. This research is quantitative research. With a descriptive approach. Primary data collection is done by disseminating questionnaires to employees of the financial and accounting department at the Dinas Kependudukan dan Pencatatan Sipil City of Bekasi. Data analysis was conducted using Partial Least Square-Structural Equation Modeling (PLS-SEM) model through SmartPLS 3.0 software. The results showed that (1) Good Governance negatively affects organizational performance; (2) Accounting Information System positively affects Organizational Performance; (3) Organizational Culture moderates negatively the influence of Good Governance on Organizational Performance; (4) Organizational Culture positively moderates the influence of Accounting Information System on Organizational Performance.*

**Keywords:** *Good Governance, Accounting Information Systems, Organizational Performance, Organizational Culture.*

**PENGARUH PENYAJIAN LAPORAN DAN AKSESIBILITAS LAPORAN  
KEUANGAN DAERAH TERHADAP AKUNTABILITAS DENGAN VARIABEL  
PEMODERASI SISTEM PENGENDALIAN INTERNAL**

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**Abstract**

*This research is used to measure the effect of the presentation of financial statements and the accessibility of financial statements on the accountability of regional financial management with the internal control system as a moderating variable at the Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu. This research was conducted by non-probability sampling with accidental sampling method. The number of samples used in this study were 91 respondents. The design used in this study is hypothesis testing using the Structural Equation Model (SEM) – SmartPLS 3.0. The results of this research explain that (1) the presentation of financial statements does not affect the accountability of regional financial management; (2) the accessibility of financial reports has a positive effect on the accountability of regional financial management; (3) the internal control system as a moderating variable has no effect on the relationship between the presentation of financial statements and the accountability of regional financial management; (4) (3) the internal control system as a moderating variable has a negative effect on the relationship between the accessibility of financial statements and the accountability of regional financial management.*

**Keywords :** *Presentation of Financial Statements, Accessibility of Financial Statements, Accountability of Regional Financial Management, Internal Control System.*

## PENGARUH STANDAR AKUNTANSI PEMERINTAH DAN TEKNOLOGI INFORMASI TERHADAP KUALITAS LAPORAN KEUANGAN DENGAN PEMODERASI PENGENDALIAN INTERNAL

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### *Abstract*

*This study aims to determine the effect of The Implementation of Government Accounting Standards and The Utilization of Information Technology on the Quality Of Financial Reports with an Internal Control System as a moderating variable BPKAD (Badan Pengelolaan Keuangan dan Aset Daerah) in Bekasi City. This research is quantitative research. With a causal research approach. Primary data collection was carried out by distributing questionnaires to all employees at the BPKAD in Bekasi City. Data analysis was performed using the Partial Least Square-Structural Equation Modeling (PLS-SEM) model through SmartPLS 3.0 software. The results of the study show that (1) The Implementation of Government Accounting Standards has a positive effect on the Quality Performance of Financial Statements; (2) Utilization of Information Technology has a positive effect on the Quality of Financial Reports; (3) Internal Control System as a moderating variable does not have an influence on the relationship between the Implementation of Government Accounting Standards and the Quality of Financial Reports; (4) Internal Control System as a moderating variable has no influence on the relationship between Information Technology Utilization and Financial Report Quality.*

**Keywords:** *Implementation of Government Accounting Standards, Utilization of Information Technology, Quality of Financial Reports, Internal Control System.*

## PENGARUH PENGHASILAN DAN KESADARAN WAJIB PAJAK TERHADAP KEPATUHAN MEMBAYAR PAJAK BUMI BANGUNAN DENGAN PEMODERASI RELIGIUSITAS

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### *Abstract*

*This study aims to determine the effect of income and taxpayer awareness on compliance in paying land and building taxes with religiosity as a moderating variable (Case Study of Bekasi City Bapenda). This research is a quantitative research. With a descriptive approach, primary data collection was carried out by distributing questionnaires to employees of the property tax division at the Bekasi City Regional Revenue Agency. This data analysis was carried out using the Partial Least Square-Structural Equation Modeling (PLS-SEM) model through SmartPLS 3.0 software. The results of the study show that (1) Income has no effect on Taxpayer Compliance; (2) Taxpayer awareness has a positive effect on Taxpayer Compliance. ; (3) Religiosity as a Moderating Variable has no effect on the Income and Awareness of Taxpayers; (4) Religiosity as a Moderating Variable has no effect on Taxpayer Awareness and Taxpayer Compliance.*

**Keywords:** *Income, Taxpayer Awareness, Compliance in Paying Property Tax, Religiosity.*

**PENGARUH PENGAWASAN KEUANGAN DAERAH, AKUNTABILITAS, DAN  
TRANSPARANSI PENGELOLAAN KEUANGAN TERHADAP KINERJA  
PEMERINTAH DAERAH KOTA BEKASI**

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***Abstract***

*This research aims to determining the effect of regional financial supervision, accountability, and transparency of financial management on the performance of local governments in Bekasi City SKPD. The population of this research is 15 SKPD. The samples used in this research were 115 respondents. This research was conducted using a probability sampling approach with a random sampling method. The type of data used in this research is quantitative data type while the data source is primary data source. The design used in this research is hypothesis testing using Structural Equation Model (SEM) – SmartPLS 3.0. The results of this study indicate that (1) regional financial supervision has a positive effect on the performance of regional governments; (2) financial management accountability has a positive effect on local government performance; (3) the transparency of financial management has a positive effect on the performance of the local government of Bekasi City.*

**Keywords:** *Regional Financial Supervision, Financial Management Accountability, Financial Management Transparency, Local Government Performance.*

## PERAN TATA KELOLA DAN KOMPETENSI SUMBER DAYA MANUSIA TERHADAP PENINGKATAN KINERJA PERGURUAN TINGGI

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### **Abstract**

*The performance of universities can be improved through the competence of qualified human resources and good university governance of higher education, giving influence on economic development to face the future of the world globally, therefore education is an important investment. This study aims to prove empirically the effect of implementing good university governance and human resource competencies on university performance. The data of this research was obtained through a questionnaire instrument to structural officials at 3 private universities in DKI Jakarta and obtained 38 respondents' answers. The selection of 3 universities because of the limitations of meeting structural officials. Random sampling technique was used to process the data and analyzed using the Partial Least Square (PLS) approach. The results of this study indicate that the application of good university governance and human resource competence has a significant positive effect on higher education performance. The findings of this study empirically prove that improving the performance of private universities will be achieved by improving governance and being supported by the competence of quality resources. The contribution of this research adds to the limitations of the research literature and provides input on the importance of implementing good governance and human resource competencies for improving the performance of private universities in DKI Jakarta.*

**Keywords:** Good University Governnace, Human Resource Competence, Higher Education Performance



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# ABSTRAK PAPER

## AKUNTANSI UNTUK NIRLABA (AKNL)

## ANALISIS REKOMENDASI PENGUNGKAPAN LAPORAN PUBLIK PADA URUN DANA (*CROWDFUNDING*) DIGITAL BERBASIS DONASI

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### *Abstract*

*This study aimed to understand the degree of accountability related to disclosure of online donation crowdfunding report and provide some recommendation for adequate disclosure of crowdfunding online donation from stakeholder. This study is motivated by the fact that cyber scam of online donation increased and absence specific regulation about donation crowdfunding from regulator to mitigate. This fact generate big question from donors, where is my money go? This study are driven by a question on what motivates company in disclosing online donation crowdfunding report and how company disclose their report that is adequate to donors. Signaling theory and stakeholder theory are applied in this study. This study employ mixed method with content and thematic analysis processed by Nvivo 12 pro. This research based on case study with interview method. Recommendations for disclosure from donors to answer where is their money go such as campaign detail description, publication or clarification, campaign detail financial report, time limit for disclose campaign report, recap or plan for funding utilization, interaction between donors and campaigner and add visual document to reduce assymetri information and strength stakeholder engagement. Implication practical from this study are to evaluate donation online crowdfunding disclosure, give consideration for regulator to create specific mandatory regulation for donation crowdfunding, and educate donors before giving donation in online crowdfunding.*

**Keywords:** *online donation crowdfunding, signal theory, stakeholder theory, disclosure*





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# ABSTRAK PAPER

CSR DAN SUSTAINABILITY  
(CSRS)

## FAKTOR-FAKTOR YANG MEMENGARUHI CSR *DISCLOSURE* PADA PERUSAHAAN YANG TERDAFTAR DI BEI

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### *Abstract*

*The purpose of this study is to obtain the empirical evidence about the factors influencing CSR Disclosure. Independent variables used in this research are Media Exposure, Taxes Aggressiveness, Institutional Ownership, Independent Commissioner. Company Size, and Profitability. This research used manufacturing companies listed in Indonesia Stock Exchange during 2017-2019. There are 79 companies meet the criteria by using purposive sampling method. The datas were analyzed in this research is using multiple regression analysis. The results show that Media Exposure, Company Size have an effect on CSR Disclosure and Taxes Aggressiveness, Institutional Ownership, Independent Commissioner, and Profitability have no effect on CSR Disclosure.*

**Keywords:** *CSR Disclosure, Media Exposure, Taxes Aggressiveness, Corporate Governance, Company Size.*

## ANALISIS KOMPARATIF LAPORAN KEBERLANJUTAN BERDASARKAN STANDAR GRI KATEGORI SOSIAL

Muhammad Habibie Al Hamzah<sup>1)</sup>, Sila Ninin Wisnantiasri<sup>2)</sup>, Fitriyah Nurhidayah<sup>3)</sup>, Ceicillia Novita  
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### **Abstract**

*The purpose of this research was to analyze the sustainability reports of PT Bank CIMB Niaga and PT Bank BNI. Standard GRI is used as a guideline for analysis and comparison. The focus of this research is social category of the disclosure topic-specific series 400. The impact of pandemic covid19 on the social environmental become one of the research foundation. This type of research is descriptive qualitative. The analysis technique used is content analysis and comparative methods. The results in this study indicate that the specific social topics disclosed by CIMB Niaga are higher than BNI at 6.1%. Base on GRI standards, CIMB disclosed 15.2% of specific social topics, while BNI disclosed 9.1%. The results of this research can be used by companies to publish better sustainability reports.*

**Keywords:** Sustainability Reports, GRI Standards, Social Category, CIMB, BNI

## ANALISIS PERSIAPAN PERUSAHAAN DI INDONESIA MENUJU PENERAPAN *INTEGRATED REPORTING*

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### *Abstract*

*One form of external assessment of company performance is financial statements. Various international institutions offer several standards for companies to use in preparing reports that not only disclose financial information, but also non-financial information that describes the company's overall activities. Reports that present integrated information like this are known as integrated reporting (IR). This research was conducted with the aim of finding out whether companies in Indonesia are ready to switch to the integrated reporting (IR). The object of this research is the annual report and sustainability report of 16 companies listed on the Indonesia Stock Exchange and listed in LQ45 consecutively from 2017 to 2019. Data analysis techniques use content analysis based on the International <IR> Framework guidelines which focus on content elements. The results of the disclosure of the annual report and the sustainability report of 16 companies show that in general the companies have presented and disclosed the seven elements contained in the guidelines, namely the organizational overview and external environment, governance, business models, risks and opportunities, strategy and resource allocation, performance and outlook with an average value in the range of 3,563 – 4,958 from a maximum value of 5,00.*

**Keywords:** *Integrated Reporting, International Framework, LQ45, Annual Report, Sustainability Report*

## ANALISIS FAKTOR-FAKTOR *NON-FINANCIAL* YANG MEMPENGARUHI PENGUNGKAPAN *ISLAMIC SOCIAL REPORTING*

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### *Abstract*

*Islamic Social Reporting (ISR) is a form of sharia-based social performance reporting standards. ISR disclosure consists of six indicators, namely finance and investment, products and services, labor, social, environmental, governance and organization. The purpose of this study is to analyze non-financial factors, including the size of the Board of Commissioners, the frequency of meetings of the Board of Commissioners, the Independent Commissioner, awards, media exposure that affect ISR disclosure. The population in this study are companies registered in the Jakarta Islamic Index (JII) for the 2015-2019 period. The sample used is 13 companies that have been selected using purposive sampling method. The data analysis in this study used multiple regression analysis. The results show that the size of the Board of Commissioners and Independent Commissioners affects the disclosure of ISR. Meanwhile, the frequency of Board of Commissioners meetings, awards, and media exposure does not affect ISR disclosure.*

**Keywords:** non-financial, ISR disclosure, Jakarta Islamic Index

## PENGARUH TATA KELOLA PERUSAHAAN TERHADAP RETURN SAHAM

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### *Abstract*

*The purpose of this study is to find out the effect of corporate governance to company's financial performance that is proxied by stock returns. Independent variable of this study is corporate governance that is proxied by independent board of commissioners, audit committee, and managerial ownership. The control variables used in this study are firm age and company size. Sample of this study is manufacturing companies that are listed on Indonesian Stock Exchange (BEI) at period of 2015-2019. The sample selection method is with purposive sampling method, the data is processed using SPSS version 24.0. The hypothesis of this study is that independent board of commissioners, audit committee, and managerial ownership have a positive effect on stock returns. Results of this study showed that independent board of commissioners and audit committee had a negative and significant effect on stock returns. Meanwhile, managerial ownership had a positive but not significant effect on stock returns. For the control variables, firm age has a negative and insignificant effect on stock returns. While company size has a positive but insignificant effect on stock returns.*

**Keywords:** *Corporate Governance, Independent Board of Commissioners, Audit Committee, Managerial Ownership, Stock Returns*

## REAKSI INVESTOR ATAS LAPORAN KEBERLANJUTAN: KEBERAGAMAN GENDER DAN INDEPENDENSI DIREKSI SEBAGAI MODERASI

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### **Abstract**

*This research aims to observe the effect of the sustainability report quality on investors' reactions, alongside with the moderating role of the board gender diversity and the independence of directors. The analytical method used in this research is ordinary least square regression using secondary data. The object of this research are 56 industrials and minerals resources companies in SGX 2018 - 2019. The techniques of collecting data that the researcher used are library research. Investor reactions in this research used cumulative abnormal returns, with an event window of 15 days, namely seven days before the sustainability report issuance date, the issuance date, and seven days after the sustainability report issuance date. The quality of the sustainability report refers to the GRI Standard reporting index. The findings in this research include: the quality of the sustainability report that have significant negative effect on investors' reactions, the board gender diversity is not significantly moderating the relationship between sustainability reports quality and investors' reactions, and the independence of directors has a significant positive role in moderating the quality of sustainability reports with investors' reactions. Thus, this research reveals several limitations along with suggestions for future research.*

**Keywords:** Board independence, Board Gender diversity, Investor reactions, Quality of sustainability reports.

## DAMPAK PENGUNGKAPAN FINANSIAL DAN NON-FINANSIAL TERHADAP EFISIENSI INVESTASI

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### *Abstract*

*The purpose of this study is to provide empirical evidence regarding the effect of the quality of financial statements and the intensity of reporting on the company's sustainability report on investment efficiency. The research was conducted on all Indonesia Stock Exchange (IDX) sectors in the 2018-2019 period. This study uses a sampling technique that is purposive sampling. The total population used is 52 companies with a total sample of 104 data. This research uses a data analysis technique, namely Multiple Linear Regression, and performs a classical assumption test. Hypothesis testing in this study used a simultaneous significance test and partial regression test. Based on the results of the study, the quality of financial reports has a positive effect on investment efficiency, the high level of quality of financial reports indicates that information about the company's financial performance is well reflected so that investment decision making by financial management becomes more efficient, financial statements become a reference for investment decision making. The intensity of the sustainability report reporting does not affect the company's investment efficiency, so the sustainability report does not become a reference for financial managers to make investment decisions to be more efficient. Unproven non-financial indicators are needed to understand past and potential future performance to make well-informed investment decisions.*

**Keywords:** *Financial Statement, Sustainability reporting, Investment Efficiency, Corporate Social Responsibility (CSR)*



## KELUASAN PELAPORAN TANGGUNG JAWAB SOSIAL PERUSAHAAN BERDASARKAN STANDAR GRI DAN PROFITABILITAS PERUSAHAAN

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### **Abstract**

*This study aims to examine the effect of the broadness of sustainability reporting on the company's profitability and vice versa, where the broadness of sustainability reporting is measured using the number of requirements in the GRI Standards chosen by the company, while profitability is measured by the return on assets ratio (ROA) and the return on equity ratio (ROE). This study uses control variables, namely leverage and firm size. The samples taken are companies listed on the Indonesia Stock Exchange and publishes Sustainability Report that refers to the 2016 GRI Standards in the 2016 to 2019 period. The samples that have met the criteria are 44 companies with a total of 129 observations. This study uses an unbalanced panel data model with a random effects regression model on the STATA application. The results showed that the broadness of sustainability reporting had no significant effect on ROA and ROE as evidenced by p-values of 0.82 and 0.99, respectively. The company's profitability also has no significant effect on the broadness of sustainability reporting with a p-value of 0.57 for the ROA variable and 0.53 for the ROE variable. This research can be an implication for companies to expand their sustainability actions and reporting in accordance with the GRI Standards; for investors to finance companies that are socially and environmentally responsible; and for regulators to deepen the current regulations regarding corporate sustainability actions and reporting.*

**Keywords:** CSR, Firm Performance, GRI Standards, Sustainability Reporting

***HOW DO THE EFFECT OF CORPORATE ENVIRONMENTAL DISCLOSURE,  
ENVIRONMENTAL PERFORMANCE, AND CORPORATE GOVERNANCE STRUCTURE  
TO FIRM VALUE IN INDONESIA'S  
LISTED MANUFACTURING COMPANIES?***

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***Abstract***

*The motivation behind this study is to prove the effect of corporate environmental disclosure, environmental performance, and corporate governance structure (managerial ownership and audit committee) on firm value. The sample of this research is manufacturing companies listed on the Indonesia Stock Exchange (BEI) and turned into an individual from PROPER in 2016 to 2018 with the complete organization's examples measure of 17 organizations. The sampling strategy was purposive inspecting with the numerous relapse examination become the information investigation technique. The results show that corporate environmental disclosure has a significant positive effect on firm value, environmental performance has a significant positive effect on firm value, the audit committee has no effect on firm value, and managerial ownership has a significant positive effect on firm value.*

***Keywords:*** Corporate Environmental Disclosure, Environmental Performance, Managerial Ownership, Audit Committee, Firm value

## AKUNTANSI BERKELANJUTAN (SUSTAINABILITY ACCOUNTING) SEBAGAI STRATEGI AKUNTAN DALAM PEMULIHAN EKONOMI DAN KEBERLANJUTAN PERUSAHAAN

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### *Abstract*

*Hadirnya pandemi Covid-19 di Indonesia tentu mempengaruhi banyak aspek, mulai dari kegiatan sehari-hari, sektor bisnis, serta bentuk interaksi sosial. Semua yang awalnya normal dan sesuai rencana, menjadi harus shifting ke arah memprioritaskan kesehatan. Pandemi Covid-19 juga menyebabkan adanya kontraksi ekonomi global, yang menyebabkan dominasi negara di dunia mengalami collapse, termasuk Indonesia. Perekonomian Indonesia yang mulai minus dari kuartal pertama tahun 2020, diprediksi akan memasuki era depresi di kuartal kedua tahun 2021. Oleh karena itu, pemerintah Indonesia segera mengeluarkan kebijakan pemulihan ekonomi Indonesia, yang mencakup upaya mitigasi dan represif berbagai sektor bisnis yang sangat terdampak akibat Covid-19. Namun, peran regulasi pemerintah saja tidaklah cukup. Dibutuhkan adanya sinergi dari berbagai peran, tidak hanya untuk mencapai pemulihan ekonomi, namun ke tujuan yang lebih panjang yaitu pembangunan berkelanjutan (Sustainable Development Goals). Akuntan sebagai salah satu profesi penting dan bersejarah di Indonesia dapat turut andil berkontribusi secara signifikan, tidak hanya memproduksi laporan keuangan dan hasil audit, namun lebih luas dan berkelanjutan. Akuntansi berkelanjutan (Sustainability Accounting) sebagai salah satu solusi ideal dan implementatif dalam membantu memulihkan perekonomian Indonesia, dari segi stabilitas bisnis. Akuntan yang dapat menjalankan peran ini tentunya tidak hanya memiliki kemampuan akuntansi, namun isu dan kemampuan yang lebih global. Peran kampus merdeka menjadi jawaban dasar untuk membentuk akuntan tersebut, karena kebijakan ini memberikan kebebasan bagi para pelajar untuk mengeksplorasi hal-hal yang belum mereka kuasai, salah satunya akuntan untuk bisa lebih peka dan mengetahui isu ekonomi global dan tentunya Indonesia. Peran akuntan dalam mengimplementasi Sustainability Accounting tentunya memiliki dampak yang besar bagi pemulihan ekonomi, karena strategi ini akan meningkatkan resiliensi berbagai bisnis untuk bisa bertahan di kala pandemi dengan berbagai inovasi. Hal ini juga akan berpengaruh terhadap rencana jangka panjang Indonesia, yaitu mencapai Sustainable Development Goals. Namun, peran akuntan dalam mengimplementasi Sustainability Accounting juga menimbulkan beberapa risiko yang harus dimitigasi sebelum dan saat proses aktivitas akuntansi keberlanjutan sedang berlangsung. Paper ini diharapkan dapat menjadi bahan riset kebijakan pemerintah dan pemangku kepentingan terkait.*

**Keywords:** *Pandemi Covid-19, Pemulihan Ekonomi, Akuntansi Keberlanjutan, Pembangunan Berkelanjutan.*

## PENGUNGKAPAN AKUNTANSI LINGKUNGAN DALAM LAPORAN KEBERLANJUTAN

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### **Abstract**

*This study aims to analyze the implementation of sustainable finance in sustainability reports issued by the Financial Services Institutions (LJK) and identify the application of green accounting through disclosure of the environmental, economic and social costs of sustainable finance. Legitimacy theory is used to explain the relationship between the Financial Services Authority (OJK) and LJK. The research method used is descriptive statistics, with a sample of 5 banks that have the largest assets in Indonesia. Environmental, economic, and social disclosures from the implementation of sustainable finance are carried out by observing the contents of the sustainability reports of each selected bank as a sample. The documents used are the Sustainability Report and Annual Report published in 2020. The results of the study show that although overall all banks have reported 8 principles standardized by OJK, the presentation in the sustainability report is spread into different subjects. This makes it difficult for readers of sustainability reports to compare the implementation of sustainable finance between one bank and another. The Sustainability Report that discloses corporate governance and the implementation of sustainable finance is similar to the disclosure of governance and social responsibility presented in the annual report. In environmental accounting disclosures, government banks only inform costs related to social responsibility, while private banks disclose social responsibility as well as income, expenses, and other aspects related to sustainable finance.*

**Keywords:** *Environmental Disclosure, Environmental Accounting, Sustainable Finance, Sustainability Reporting, Social Responsibility.*



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