



IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN AKUNTAN PENDIDIK



# BOOK ABSTRACT

## INTERNATIONAL CONFERENCE KRA X 2023

**“Accounting Innovation For Global Welfare:  
A Blessing To The Universe”**

**Faculty of Economics and Business  
University of Islam Malang  
July, 26<sup>th</sup> - 27<sup>th</sup> 2023**

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## SAMBUTAN KETUA PANITIA KONFERENSI INTERNASIONAL KRA X TAHUN 2023

Assalamu'alaikum warahmatullahi wa barakatuh,

Yang Kami hormati:

1. Wakil Presiden Republik Indonesia (Bapak Prof. Dr. (H.C.) K. H. Ma'ruf Amin)
2. Gubernur Propinsi Jawa Timur (Ibu Dra. Hj. Khofifah Indar Parawansa, M.Si.)
3. Walikota Malang (Bapak Drs. H. Sutiaji)
4. Ketua Dewan Pengurus Nasional (DPN) IAI (Bapak Dr. Ardan Adiperdana, Ak., MBA., CFA., CA., FCMA., CGMA.)
5. Ketua IAI KAPd (Ibu Prof. Dr. Dian Agustia, SE., M.Si., Ak., CA., CMA.)
6. Ketua IAI Wilayah Jawa Timur (Bapak Prof. Basuki, M.Com(Hons)., Ph.D., Ak., CMA., CA., ASEAN CPA.)
7. Rektor Universitas Islam Malang (Bapak Prof. Dr. H. Maskuri, SE., M.Si.)
8. Ketua Forum Dosen Akuntansi Perguruan Tinggi Jawa Timur IAI KAPd (Bapak Dr. Roekhudin, M.Si., Ak., CA.)
9. Dekan Fakultas Ekonomi dan Bisnis Universitas Islam Malang (Nur Diana, SE., M.Si.)
10. Segenap Co-Host, Manajemen Eksekutif IAI Wilayah Jawa Timur, Pemakalah, Reviewer, dan Panitia Pelaksana, serta peserta KRA X yang berbahagia

Marilah kita panjatkan puji dan syukur kehadiran Allah Yang Maha Esa atas berkat dan rahmat-Nya sehingga kita dapat mengikuti acara Konferensi Regional Akuntansi (KRA) X yang diselenggarakan oleh Ikatan Akuntan Indonesia Kompartemen Akuntan Pendidik (IAI KAPD) bersama Universitas Islam Malang dalam keadaan sehat wal'afiat tidak kurang suatu apapun.

Berbeda dari tahun sebelumnya yang dilaksanakan secara daring penuh karena masih belum bebas dari Pandemi Covid-19 , pada penyelenggaraan KRA X ini, sudah bisa dilaksanakan secara luring (offline). Selain itu, KRA X ini juga menjadi tonggak baru penyelenggaraan KRA yang menjangkau lingkup internasional, yaitu dengan mengundang narasumber dan peneliti asing (luar negeri) untuk berpartisipasi dalam kegiatan ini. Konferensi Internasional KRA X Tahun 2023 mengundang narasumber sebagai pembicara/narasumber panel seminar dari 3 negara yaitu Australia, Malaysia dan China, yaitu :

- a. Prof. Ferdinand Gul, M.Comm(AccFin)., Ph.D., (Daikin University, Australia)
- b. Associate Prof. Dr. Zulnaidi Yacoob, AM. (Universiti Sains Malaysia)
- c. Dr. Harun (James Cook University, Australia)
- d. Dr. Shadi Alhaleh (Hankou University, Wuhan, China)



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Sedangkan penulis atau pemakalah yang berkewarganegaraan asing berasal dari: Thailand, United Kingdom, Pakistan, Malaysia, Brunei Darussalam dan Timor Leste. Oleh karena itu, nama KRA X diganti menjadi: **KONFERENSI INTERNASIONAL KRA X TAHUN 2023**.

Tema Konferensi Internasional KRA X Tahun 2023 adalah “*ACCOUNTING INNOVATION FOR GLOBAL WELFARE: A BLESSING TO THE UNIVERSE*”. Tema ini diangkat berangkat dari kesadaran bahwa akhir-akhir ini dunia banyak mengalami perubahan yang bersifat global, antara lain kehadiran Revolusi Industri 4.0, perubahan iklim global, dan Pandemi COVID 19. Perubahan-perubahan yang bersifat global tersebut menuntut negara-negara di dunia untuk saling bekerjasama dalam menghadapi tantangan dan permasalahan di dalamnya. Salah satu langkah yang dilakukan oleh negara-negara tersebut dalam menghadapi tantangan perubahan dunia adalah melalui Pengesahan Agenda Tujuan Pembangunan Berkelanjutan (*Sustainable Development Goals*) sebagai kesepakatan untuk mewujudkan kesejahteraan manusia secara global.

Sebagai bagian dari komunitas masyarakat dunia, akuntan pun bertanggungjawab mewujudkan kesejahteraan manusia secara global. Melalui berbagai inovasi di bidang akuntansi dan keuangan, akuntan memiliki peran penting dalam mewujudkan kesejahteraan global dengan memastikan bahwa sumber daya alam dan sumber daya manusia digunakan secara efisien, efektif, transparan, dan dapat dipertanggungjawabkan, serta berkelanjutan. Secara keseluruhan, membangun inovasi akuntansi dapat memberikan dampak positif yang signifikan terhadap kesejahteraan global dengan mempromosikan transparansi, akuntabilitas, keberlanjutan (*sustainability*), inklusi keuangan, dan pengumpulan pajak yang lebih baik.

Kami mengucapkan terima kasih atas antusiasme para peneliti yang sudah mengirimkan artikelnya ke Konferensi Internasional KRA X ini. Jumlah artikel (paper) yang terkumpul pada kegiatan Konferensi Internasional KRA X adalah sebanyak 392 paper dan setelah melalui proses seleksi tim reviewer, sebanyak 210 paper dinyatakan lolos dan berhak presentasi dan publikasi di Konferensi Internasional KRA X. Banyaknya artikel yang masuk tersebut menunjukkan atensi yang besar para peneliti akuntansi dalam upaya ikut mewujudkan kesejahteraan manusia secara global melalui sumbangan pemikiran hasil penelitian.

Pelaksanaan Konferensi Internasional KRA X ini tidak akan berhasil tanpa kerja keras dan perjuangan yang dilakukan oleh para Panitia, Co-Host, dan pihak-pihak lain yang terlibat dalam persiapan Konferensi Internasional KRA X ini. Pada kesempatan ini, sebagai ketua panitia, izinkan saya menyampaikan ucapan terima kasih yang sebesar-besarnya kepada berbagai pihak yang telah mendukung terselenggaranya acara Konferensi Internasional KRA X ini. Ucapan terima kasih kami sampaikan kepada Ketua Dewan Pengurus Nasional (DPN) IAI, Ketua IAI KAPd, Ketua IAI Wilayah Jawa Timur, Ketua Forum Dosen Akuntansi Perguruan



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Tinggi Jawa Timur IAI KAPd, Walikota Malang, Rektor Universitas Islam Malang dan Dekan Fakultas Ekonomi dan Bisnis Universitas Islam Malang.

Penghargaan dan ucapan terimakasih kami haturkan kepada *Keynote Speaker* Konferensi Internasional KRA X yakni Bapak Prof. Dr. (H.C.) K. H. Ma'ruf Amin (Wakil Presiden Republik Indonesia) dan Ibu Dra. Hj. Khofifah Indar Parawansa, M.Si. (Gubernur Propinsi Jawa Timur). Selanjutnya, ucapan terima kasih juga kami sampaikan kepada para pembicara Panel Seminar, yaitu Prof. Ferdinand Gul, M.Comm(AccFin), Ph.D., (Daekin University, Australia), Associate Prof. Dr. Zulnaidi Yacoob, AM. (Universiti Sains Malaysia), Dr. Harun (James Cook University, Australia) dan Dr. Shadi Alhaleh (Hankou University Wuhan, China). Kami mengucapkan terima kasih kepada semua presenter dan peserta konferensi, serta seluruh sponsor yang mendukung Konferensi Internasional KRA X. Kami berharap konferensi ini dapat menjadi wujud kontribusi akuntan dalam rangka ikut mewujudkan kesejahteraan masyarakat global. Wassalamu'alaikum warahmatullahi wa barakatuh,

**Dr. Dwiyani Sudaryanti, SE., MSi., CA.**

Ketua Panitia Konferensi Internasional KRA X Tahun 2023



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## SAMBUTAN DEKAN FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS ISLAM MALANG

Yth. Para Keynote speaker Konferensi Regional Akuntansi (KRA) X:  
Wakil Presiden Republik Indonesia Prof.Dr ( Hons) K.H Ma'ruf Amin  
Gubernur Provinsi Jawa Timur Ibu Hj. Khofifah Indar Parawansah  
Prof Dr Susela Devi (Sunway University Business School, Sunway University Malaysia)  
Assoc. Prof.Dr. Zulfadi Yacoob ( Universiti Sains Malaysia, Malaysia)  
Dr. Harun ( Jamescook University, Australia)  
Dr Shadi Alhaleh( Hankou University Wuhan China)  
Yth. Ketua DPN IAI (Dr. Ardan Adiperdana, Ak., MBA., CFA., CA., FCMA., CGMA).  
Yth. Ketua IAI KAPd (Prof. Dr. Dian Agustia, SE, M.Si, Ak. CA., CMA).  
Yth. Rektor Universitas Islam Malang (Prof. Dr. Maskuri SE., M.Si).  
Yth. Ketua IAI Wilayah Jawa Timur (Prof. Drs. Basuki., M.Com(HONS), Ph.D., Ak., CMA.,  
CA., ACPA., ASEAN CPA)  
Yth. Ketua Bidang Akuntan Pendidik IAI Jawa Timur/ Ketua FDAPT Jawa Timur (Dr.  
Roekhudin, SE., M.Si., Ak., CA).  
Yth. Ketua Panitia pelaksana ( Ibu Dr. Dwiyani Sudaryanti SE, MSi, Ak, CA dan tim )  
Yth Segenap Co-Host, Manajemen Eksekutif IAI Wilayah Jawa Timur, Pemakalah, Reviewer,  
dan Panitia Pelaksana, serta peserta International Conference KRA X yang berbahagia

Bismillahirrahmanirrahim,

Assalamu'alaikum Warahmatullah Wabarakatuh

Puji Syukur, alhamdulillah, kita ucapkan kehadiran Allah SWT karena atas rahmat dan kemudahannya, pada pagi hari ini kita bisa berkumpul baik secara luring maupun daring al dalam acara yang sangat luar biasa, International Conference Konferensi Regional Akuntansi (KRA) X, Maskotnya acara IAI Jawa Timur.

Selamat datang di kampus Universitas Islam Malang, Kampus Unggul Kampusnya Hijau. Terima kasih sudah hadir di acara yang luar biasa ini. Kami berharap Bapak dan Ibu yang dari jauh-jauh yang hadir di kampus UNISMA di acara International KRA X dapat menikmati suasana kampus kami. Kami juga menyampaikan terima kasih atas kehadiran secara virtual dari Bapak dan Ibu

Terima kasih dan penghargaan yang setinggi-tingginya kepada IAI KAPd dan IAI Wilayah Jawa Timur serta segenap co-host (41 Perguruan Tinggi, yang terdiri dari 8 dari PTN dan 33 dari PTS) yang memberikan kepercayaan kepada FEB UNISMA untuk menjadi host dalam acara International Conference KRA X. Kami sebagai Host merasa bangga karena diberi kepercayaan untuk menyelenggarakan pertama kalinya KRA dikemas secara internasional. Alhamdulillah apresiasi dan minat peserta dari perguruan tinggi dari dalam dan luar negeri sangat tinggi semoga menambah kesuksesan pelaksanaan KRA X di tahun 2023 sebagai Langkah awal digelarnya KRA dalam bentuk International Conference.

Kami juga menyampaikan terima kasih dan penghargaan kepada para keynote speaker dan presenter dalam acara ini. Fakultas Ekonomi dan Bisnis merupakan salah satu Fakultas yang tertua di UNISMA berdiri pada tahun 1981 yang mengedepankan Trilogi yakni Keikhlasan,



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Kejujuran dan Kerukunan dalam mengemban implementasi Tridharma Perguruan tinggi. Saat ini FEB UNISMA telah memiliki 3 Program Studi ( PS) yakni PS Akuntansi ( Terakreditasi Unggul Dari Lamemba), PS Manajemen ( Terakreditasi A dari BAN PT dan PS Perbnakan Syariah Terakreditasi Baik dari BAN PT. Sedangkan dari dunia Internasional, Program Studi Akuntansi dan Program Studi Manajemen telah mendapatkan Akreditasi Internasional FIBAA (*Foundation for International Business Administration Accreditation*) dari Jerman.

Rangkaian Aktivitas dalam KRA ini sangat memberikan makna untuk mendukung Fakultas Ekonomi dan Bisnis Universitas Islam Malang dalam menciptakan lulusan yang unggul dan berdaya saing internasional di bidang akuntansi, manajemen dan ekonomi berbasis entrepreneurship dengan dukungan IPTEK dan budaya untuk kemaslahatan umat dengan mengedepankan *akhlaqul karimah* berlandaskan Islam *Ahlussunnah wal Jamaah*. Tradisi menciptakan atmosfer akademik dan kolaborasi dari berbagai perguruan tinggi dan dunia industry sangat penting dalam memperkuat budaya akademik.

Konferensi Internasional KRA X Tahun 2023 akan menjadi wadah menarik bagi para akademisi dan praktisi, khususnya dari berbagai perguruan tinggi dan institusi di Indonesia dan luar negeri, untuk berdiskusi tentang beragam kajian empiris maupun praktis di ranah disiplin ilmu akuntansi dan keuangan. Forum ini tentunya akan berperan menghasilkan berbagai insight dan solusi atas tantangan-tantangan perubahan dunia.

Dengan **Tema Accounting Innovation For Global Welfare : a Blessing to The Universe** merupakan tema yang sesuai di era ini mengingat kita harus senantiasa adaptif dalam mempersiapkan institusi, dosen dan mahasiswa dengan skill yang mampu menciptakan inovasi-inovasi akuntansi dapat memberikan dampak positif yang signifikan terhadap kesejahteraan global.

Kami ucapkan terima kasih melalui International Conference KRA X ini, dosen FEB UNISMA Malang dan PT lain bisa saling berbagi hasil penelitian, baik dengan sesama dosen dan dengan mahasiswa. Ada 392 jumlah paper yang masuk, dan yang lolos seleksi melalui Blind Review sebanyak 210 paper. Luar biasa. Animo yang sangat tinggi pada International Conference KRA . Semoga hasil karya penelitian berkualitas yang akan dipublikasikan di jurnal- jurnal berkualitas.

Mari kita jadikan Langkah Awal International Conference KRA X dan berikutnya sebagai wadah untuk diseminasi hasil penelitian, kolaborasi penelitian, dan pengabdian kepada masyarakat di tingkat nasional dan internasional serta implementasi program merdeka belajar kampus merdeka.

Wassalamu'alaikum Warohmatullohi Wabarokaatuh.

Malang, 18 Juli 2023

Nur Diana SE, MSi

**Dekan Fakultas Ekonomi dan Bisnis Universitas Islam Malang**



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## SAMBUTAN KOORDINATOR FORUM DOSEN AKUNTANSI PERGURUAN TINGGI JAWA TIMUR (FDAPT) IAI KOMPARTEMEN AKUNTAN PENDIDIK (KAPd)

*Assalamu'alaikum wr wb*

Yang sama-sama saya hormati:

- Rektor Universitas Islam Malang (UNISMA), Prof. Dr. H. Maskuri, M.Si.
- Dekan Fakultas Ekonomi dan Bisnis Universitas Islam Malang (UNISMA), Nur Diana, SE., M.Si
- Ketua (Dewan Pengurus Nasional (DPN) IAI, Dr. Ardan Adiperdana, Ak., MBA., CFA., CA., FCMA., CGMA..
- Ketua IAI Kompartemen Akuntan Pendidik (KAPd), Prof. Dr. Dian Agustia, SE., M.Si., Ak. CA., CMA.
- Ketua IAI Wilayah Jawa Timur, Prof. Basuki., M.Com(HONS), Ph.D., Ak., CMA., CA., ASEAN CPA
- Para narasumber/Keynote Speaker/reviewer/pembahas,dan pemakalah serta hadirin peserta KRA..

KRA adalah merupakan wadah bagi para akademisi dan praktisi untuk melakukan penelitian mendiskusikan kajian-kajian empiris di bidang ilmu dan praktik akuntansi. Kajian-kajian tersebut dilakukan dalam rangka untuk menjaga ketersambungan antara dunia akademisi dan profesi dengan dunia praktik. KRA juga membahas isu-isu kekinian di bidang akuntansi. Selain itu, KRA juga merupakan tradisi akademik yang telah dibangun bertahun-tahun lalu oleh IAI Kompartemen Akuntansi Pendidik DPN IAI bekerjasama dengan IAI Wilayah Jawa Timur dan banyak Perguruan Tinggi se Jawa Timur.

KRA Ke X Tahun 2023 kali ini diselenggarakan di Fakultas Ekonomi dan Bisnis Universitas Islam Malang (UNISMA) dengan dukungan 43 perguruan tinggi sebagai *co-host*. Tema KRA X kali ini adalah "**ACCOUNTING INNOVATION FOR GLOBAL WELFARE: A BLESSING TO THE UNIVERSE**". Tema ini diambil karena KRA X Tahun 2023 ini merupakan Konferensi Internasional dimana mengundang narasumber dan peneliti asing (luar negeri) untuk berpartisipasi dalam kegiatan ini sehingga nama KRA X diganti menjadi: **KONFERENSI INTERNASIONAL KRA X TAHUN 2023**

Ucapan terima kasih saya sampaikan kepada semua pihak yang terlibat dalam membantu kesuksesan KRA X ini yang tidak bisa sebutkan satu per satu. Tak lupa ucapan terima kasih juga saya sampaikan kepada seluruh Instansi/Perusahaan Pendukung Acara KRA (Sponsor), yaitu: PT Terminal Petikemas Surabaya (PT TPS), Bank Jatim, Ahmad Dahlan Consulting, PT Pelindo Marine Service (PT PMS), PT Berkah Industri Mesin Angkut (PT BIMA), RS Mata Undaan, dan BTN Svariah, yang telah mendukung kesuksesan KRA X ini. Selamat berkonferensi, semoga Allah selalu menyertai kita semua.

*Wassalamu'alaikum wr wb*

**Dr. Roekhudin, M.Si., AK., CA., CSRS.**  
Ketua FDAPT Jawa Timur IAI KAPd





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## SAMBUTAN KETUA IAI WILAYAH JAWA TIMUR

Assalamu'alaikum wr wb  
May God bless you all.

His Excellency the Vice President of the Republic of Indonesia, bapak Prof. Dr. (HC) KH. Ma'ruf Amin

Her Excellency the Governor of the East Java Province, ibu Dra. Hj. Khofifah Indar Parawansa, M.Si

The Rector of UNISMA bapak Prof. Dr. H. Maskuri, M.Si

The Head of DPN IAI, bapak Dr. Ardan Adiperdana, Ak., MBA., CFrA., CA., FCMA., CGMA

The Head of IAI Compartment of Accounting Educator, ibu Prof. Dr. Dian Agustia., SE., M.Si., Ak., CA., CMA

The Dean of Faculty of Economics and Business UNISMA ibu Nur Diana, SE., M.Si

Distinguish speakers, ladies and gentlemen,

It is an honour for me to stand before you all giving speech in this special occasion. Ten years ago the IAI Compartment of Educator Accountant (KAPd) in collaboration with the IAI East Java Region and many universities in East Java create the Regional Accounting Conference (KRA). KRA is an academic tradition. KRA is a forum for academics and practitioners to conduct research in accounting disciplines and discuss empirical and practical studies. These studies were carried out in order to maintain connectivity between the world of academia and the profession and the world of practice, which also discussed the emergence of current issues in the field of accounting.

This year KRA is the 10th KRA. We have worked already in one decade, so that we decided to expand the term regional to become international. Today's host of KRA International conference is the Faculty of Economics and Business UNISMA, supported by 42 tertiary institutions as co-hosts. Recent development of technology, such as Internet of Things, Artificial Intelligence etcetera bring serious issues in accounting education institution. Parents and accounting students as well as potential accounting students are becoming worry that the accountant profession will vanish in the recent future replaced by Artificial Intelligence. We, therefore, as accounting educators argue and try to prove that such an issue is wrong. It is only such developments in accounting areas. Accounting and accountants will never ever be being replaced by AI. Accounting will always contribute to the academic and social society.



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The KRA X theme is discussing about innovation in accounting that is expected will result a welfare to the not only the accounting society, but also the global society and country. The idea is originally taken from the Islamic perspective Rahmatan lil ‘alamin, means a blessing to the universe. Hence, **Accounting Innovation for Global Welfare: A Blessing to the Universe** is our KRA X International Conference is our theme today.

By joining this KRA X International conference, I hope that you will gain much and much more benefits from the speakers, discussants, and the conference participants. May the Force of Allah will always be with you. Happy discussing!

Wassalamu’alaikum wr wb.

**Prof. Basuki, MCom(Hons)., PhD., Ak., CA., ASEAN CPA.**

The Head of IAI East Java Region



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## SAMBUTAN KETUA IAI KOMPARTEMEN AKUNTAN PENDIDIK (KAPd)

*Bismillahirrahmanirrahim,  
Assalamu'alaikum Warahmatullah Wabarakatuh.*

Pada Tahun 2023 ini, Ikatan Akuntansi Indonesia Kompartemen Akuntan Pendidik (IAIKAPd) dan Ikatan Akuntan Indonesia (IAI) Wilayah Jawa Timur menyelenggarakan **Konferensi Internasional KRA X Tahun 2023** pada tanggal 25-27 Juli 2023, bertempat di Fakultas Ekonomi dan Bisnis, Universitas Islam Malang.

Alhamdulillah,

Puji syukur kami panjatkan Kehadirat Allah SWT yang telah memberikan Rahmat Hidayah-Nya, sehingga pelaksanaan Konferensi Internasional KRA X Tahun 2023 dapat terlaksana dengan sukses.

Dengan 43 *co-host* universitas di Indonesia dan 4 univeritas berasal dari Internasional, yakni James Cook University Australia, University Sains Malaysia, Hankou University Wulan China. Pemakalah dan partisipan berasal dari: Indonesia, Thailand, United Kingdom, Pakistan, Malaysia, Brunei Darussalam, Timor Leste.

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 Konferensi Internasional KRA X tahun 2023, dengan tema "*Accounting Innovation For Global Welfare : A Blessing To The Universe*". Luar Biasa, sinergi bersama membangun budaya penelitian.

Terima kasih dan penghargaan yang setinggi-tingginya kepada semua pihak yang telah membantu terlaksananya konferensi Internasional KRA X ini : FEB Unisma, 43 *co-host*, para sponsorship, seluruh Panitia beserta tim Manajemen Eksekutif IAI Wilayah Jawa Timur yang dengan luar biasa telah bekerja keras dalam mensukseskan konferensi Internasional KRA X. Kami juga menyampaikan apresiasi kepada para reviewer, pemakalah dan peserta. Semoga Konferensi Internasional KRA X, bermanfaat bagi dunia pendidikan di Indonesia. Aamiin YRA.

Salam dan sukses selalu  
*Wabillahitaufik Walhidayah,  
Wassalamu'alaikum Warahmatullah Wabarakatuh.*

**Prof. Dr. Dian Agustia, SE, M.Si, Ak. CA., CMA.**  
Ketua IAI-KAPd  
Malang, 25-27 Juli 2023



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## PENDAHULUAN

Perubahan dunia saat ini berkembang dengan cepat dan pesat ditandai dengan kehadiran Revolusi Industri 4.0, semakin terasanya perubahan iklim, dan adanya Pandemi COVID 19 yang menghantam seluruh dunia yang juga membuat perubahan signifikan dalam bidang perekonomian. Perubahan-perubahan tersebut membuat negara-negara di dunia harus saling bekerjasama untuk mencapai suatu kehidupan yang aman, damai, rukun, dan harmonis, sehingga mereka dapat melakukan berbagai aktivitas, terutama dalam bidang perekonomian. Salah satu langkah yang dilakukan oleh negara-negara tersebut dalam menghadapi tantangan perubahan dunia adalah melalui Pengesahan Agenda Tujuan Pembangunan Berkelanjutan (Sustainable Development Goals) sebagai kesepakatan untuk mewujudkan kesejahteraan manusia secara global.

Dalam rangka mencapai tujuan tersebut perlu dibangun inovasi-inovasi di bidang akuntansi dan keuangan. Inovasi akuntansi memainkan peran penting dalam mewujudkan kesejahteraan global dengan memastikan bahwa sumber daya alam dan sumber daya manusia digunakan secara efisien, efektif, transparan, dan dapat dipertanggungjawabkan, serta berkelanjutan.

Merespon perubahan-perubahan tersebut, Konferensi Regional Akuntansi (KRA) X yang merupakan Konferensi Internasional memaparkan hasil riset kajian ilmiah dengan mengusung tema "**ACCOUNTING INNOVATION FOR GLOBAL WELFARE: A BLESSING TO THE UNIVERSE**". Sebagai acara rutin tahunan, Konferensi Internasional KRA X Tahun 2023 ini diselenggarakan tidak hanya menggandeng beberapa perguruan tinggi di Indonesia, namun juga beberapa perguruan tinggi di luar negeri. Konferensi Internasional KRA X Tahun 2023 mengundang narasumber sebagai pembicara/narasumber panel seminar dari 3 negara yaitu Australia, Malaysia dan China

1. Prof. Dr. Susela Devi K Suppiah (Sunway University Malaysia)
2. Associate Prof. Dr. Zulnaidi Yacoob, AM. (Universiti Sains Malaysia)
3. Dr. Harun (James Cook University, Australia)
4. Dr. Shadi Alhaleh (Hankou University Wuhan, China)

sedangkan penulis atau peamakalah yang berkewarganegaraan asing berasal dari: Thailand, United Kingdom, Pakistan, Malaysia, Brunei Darussalam dan Timor Leste.

Acara ini diselenggarakan oleh Ikatan Akuntan Indonesia Kompartemen Akuntan Pendidik (IAI KAPd) bekerjasama dengan Universitas Islam Malang sebagai *host*, kampus dengan nilai-nilai *Rahmatan Lil 'Alamin* yang berlokasi di Kota Malang.

Konferensi Internasional KRA X akan menjadi wadah menarik bagi para akademisi dan praktisi, khususnya dari berbagai perguruan tinggi dan institusi di Indonesia dan luar negeri, untuk berdiskusi tentang beragam kajian empiris maupun praktis di ranah disiplin ilmu akuntansi dan



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keuangan. Forum ini tentunya akan berperan menghasilkan berbagai *insight* dan solusi atas tantangan-tantangan perubahan dunia.

## **BIDANG KAJIAN**

1. Sektor Privat
  - a. Akuntansi Keuangan dan Pasar Modal (AKPM)
  - b. Akuntansi Manajemen dan Keprilakuan (AKMP)
  - c. Sistem Informasi, Pengauditan, dan Etika Profesi (SIAEP)
  - d. Perpajakan (PPJK)
  - e. Akuntansi Syariah (AKSR)
  - f. Pendidikan Akuntansi (PAK)
  - g. Good Corporate Governance & Sustainability Reporting (CG)
2. Sektor Publik
  - a. Akuntansi Keuangan (ASPAK)
  - b. Akuntansi Manajemen (ASPAM)
  - c. Sistem Informasi dan Auditing (ASPSIA)
  - d. Good Governance (ASPGG)

## **TANGGAL DAN TEMPAT ACARA**

Rabu – Kamis, 26 – 27 Juli 2023

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**Tim Reviewer Konferensi Internasional KRA X Tahun 2023:**  
**Ikatan Akuntan Indonesia**  
**Kompartemen Akuntan Pendidik (IAI KAPd)**

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## DAFTAR ARTIKEL LOLOS SELEKSI BLIND REVIEW KONFERENSI INTERNASIONAL KRA X TAHUN 2023

### LAMPIRAN KEPUTUSAN

PANITIA KONFERENSI INTERNASIONAL KRA X TAHUN 2023 IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN AKUNTAN PENDIDIK (IAI KAPd) NOMOR: 001/IAIKAPD/JTM/KRAX/VII/2023  
TENTANG PENGUMUMAN PAPER LOLOS SELEKSI BLIND REVIEW KONFERENSI  
INTERNASIONAL KRA X TAHUN 2023

NO.	KODE PAPER	JENIS	JUDUL PAPER	PENULIS	INSTANSI
1	2152	AKMP	DO TRANSPARENCY AND ACCOUNTABILITY MATTER? A STUDY ON AN ONLINE-BASED CROWDFUNDING ENTERPRISE IN INDONESIA	Tiara Setra Linuhung; Denny Andriana; Wenda Wahyu Christiyanto; Dede Kurnia; Selly Lestari	Universitas Pendidikan Indonesia; STIE PGRI Dewantara
2	2108	AKMP	MANAJEMEN LABA AKTIVITAS RIIL DALAM BINGKAIAN TEORI AKUNTANSI POSITIF	Deddy Kurniawansyah; Dian Mahendrawati	Universitas Airlangga
3	2123	AKMP	LEMBAGA PERKREDITAN DESA DALAM LEVERS OF CONTROL, ORIENTASI BUDAYA ORGANISASI DAN KINERJANYA	I Made Pradana Adiputra	Universitas Pendidikan Ganesha
4	1892	AKMP	THE ROLE OF THE PERFORMANCE MEASUREMENT SYSTEM IN IMPROVING THE MANAGERIAL PERFORMANCE OF COOPERATIVE BUSINESS UNITS	Rudiyanto; Paniran; Ade Jaya Sutisna	Universitas La Tansa Mashiro
5	1941	AKMP	THE EFFECT OF STRATEGY, INFORMATION ASYMMETRY, AND INCENTIVE SCHEME ON BUDGETARY SLACK IN FAMILY BUSINESS COMPANY	Janet Anneta; Jessica Handoko	Universitas Katolik Widya Mandala Surabaya
6	2244	AKMP	THE MEDIATING EFFECT OF STRATEGY EXECUTION ON INTELLECTUAL CAPITAL - ORGANIZATIONAL PERFORMANCE RELATIONSHIP	Putri Nabilah; Bambang Tjahjadi	Universitas Airlangga
7	2021	AKMP	THE INFLUENCE OF FINANCIAL EXPERIENCE, FINANCIAL KNOWLEDGE, ENTREPRENEURIAL SPIRIT, AND THE USE OF ACCOUNTING INFORMATION ON MSME FINANCIAL BEHAVIOR	Dyah Ekaari Sekar Jatningsih; Rifky Adina Irawan; Lativa Rusianingrum Kurniawati	Universitas Muhammadiyah Yogyakarta
8	2210	AKMP	COMPANY COMPLEXITY MEMODERASI HUBUNGAN GOOD CORPORATE GOVERNANCE DAN GREEN INTELLECTUAL CAPITAL DENGAN SUSTAINABILITY PERFORMANCE	Anggun Anggraini; Holiawati; Endang Ruhiyat	Universitas Pamulang
9	2083	AKMP	E-MARKETING: MAMPUKAH MEMPERKUAT PENGARUH ORIENTASI KEWIRAUSAHAAN DAN ASPEK SERTA LITERASI KEUANGAN TERHADAP KINERJA UMKM	Ayu Indraswari; Fahmi Poernamawatie; Maxi Ma'roef	Universitas Gajayana Malang



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NO.	KODE PAPER	JENIS	JUDUL PAPER	PENULIS	INSTANSI
10	2041	AKMP	PENGARUH FUNDAMENTAL MAKRO DAN RISKO KEUANGAN TERHADAP NILAI PERUSAHAAN DENGAN STRUKTUR MODAL, STRUKTUR KEPEMILIKAN, KARAKTERISTIK PERUSAHAAN DAN KINERJA KEUANGAN SEBAGAI VARIABEL INTERVENING PADA BANK YANG TERDAFTAR DI BURSA EFEK INDONESIA	Adhyasta Cakra Whisnu Arsyana; Hwihanus	Universitas 17 Agustus 1945 Surabaya
11	1900	AKMP	ANTESEDEN EFEKTIVITAS AUDIT INTERNAL PADA PERGURUAN TINGGI DI JAWA TIMUR	Agus Turnanto; Erfan Muhammad; Tito IM. Rahman Hakim	Universitas Trunojoyo Madura
12	1993	AKMP	DOES NARCISSISM TRULY MODERATE TRAINING ON PERFORMANCE AMONG MILLENNIAL AND GEN Z ACCOUNTANTS AT STARTUPS?	Sari Lestari; Siti Mutmainah	Universitas Diponegoro
13	2073	AKMP	PENERAPAN DIGITAL BANKING UNTUK PENINGKATAN KINERJA KEUANGAN UKM DI KOTA MALANG	Dwi Ekasari Harmadji; Sri Hastutik	Universitas Wisnuwardhana
14	1880	AKMP	PENGARUH PENGETAHUAN AKUNTANSI, PENGELOLAAN KEUANGAN AKUNTANSI, DAM SISTEM INFORMASI AKUNTANSI TERHADAP KUALITAS LAPORAN KEUANGAN PADA UMKM	Putri Afriyanti Amalia; Noor Wahyudi	UIN Sunan Ampel Surabaya
15	1977	AKMP	DETERMINAN NILAI PERUSAHAAN: EFEK FILANTROPI DAN MEKANISME GOOD CORPORATE GOVERNANCE	Reza Hermawan; Ferry Diyanti	Universitas Mulawarman
16	1976	AKMP	WORK PARTICIPATION AND TRANSFORMATIONAL LEADERSHIP ON EMPLOYEE COMMITMENT CV. BRILLIANO PERKASA GROUP IN SURABAYA	Bayu Rama Laksono; Irwan Adimas Ganda Saputra; Wida Wulandari	Universitas Negeri Surabaya
17	1902	AKMP	KEBIJAKAN PEER-REPORTING PADA MAHASISWA AKUNTANSI DI MADURA: PERSPEKTIF GRID-GROUP CULTURAL THEORY	Akhmad Hafizh Hakami; Tito IM. Rahman Hakim; Erfan Muhammad	Universitas Trunojoyo Madura
18	1897	AKMP	MODERASI CORPORTATE SOCIAL RESPONSIBILITY PADA PENGARUH KINERJA LINGKUNGAN TERHADAP NILAI PERUSAHAAN	Novia Siswari Ningtias; Mochammad Ilyas Junjunan; Imam Buchori; Hastanti Agustin Rahayu; Mohammad Dliyaul Muflihah	UIN Sunan Ampel Surabaya
19	1939	AKMP	PENGARUH BUDGET BASED INCENTIVE CONTRACT DAN LINGKUNGAN KERJA TERHADAP PENCAPAIAN TARGET KINERJA INDIVIDU	Vanessa Lynn Sandjojo; Teodora Winda Mulia	Universitas Katolik Widya Mandala Surabaya





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NO.	KODE PAPER	JENIS	JUDUL PAPER	PENULIS	INSTANSI
20	1973	AKMP	PENGARUH LITERASI KEUANGAN, REGRET AVERSION BIAS, DAN OVERCONFIDENCE TERHADAP PENGAMBILAN KEPUTUSAN INVESTASI SAHAM	Iswajuni; Aubrey Fiorentia Hokgiono; Habiburrochman	Universitas Airlangga
21	1877	AKMP	ENVIRONMENTAL MANAGEMENT ACCOUNTING, GREEN INNOVATION TO ECONOMIC PERFORMANCE	Nayla Salsabila; Endang Dwi Wahyuni; Driana leniwati; Ahmad Juanda; Setu Setyawan	Universitas Muhammadiyah Malang
22	2247	AKPM	KALENDER TANAM RELASI BIODIVERSITY BAGI TAKSONOMI* AKUNTANSI PERTANIAN BERKELANJUTAN (BIODIVERSITY RELATIONS PLANTING CALENDAR FOR TAXONOMY AGRICULTURAL ACCOUNTING SUSTAINABLE)	Whedy Prasetyo; Yosefa Sayekti; Brilian Farel Adhani	Universitas Jember
23	2232	AKPM	APAKAH TRANSAKSI PIHAK BERELASI MENINGKATKAN BIAYA AUDIT?	Tantri Avita Ervianti; Supatmi	Universitas Kristen Satya Wacana
24	1947	AKPM	THE EFFECT OF STOCK LIQUIDITY ON CASH HOLDINGS FOR FIRMS LISTED IN THE INDONESIA STOCK EXCHANGE	Joanne Ong; Joseph Sihite; Vanessa Taslim; Lukas Setia Atmaja; Dahlia Ervina	Universitas Prasetiya Mulya
25	1898	AKPM	THE INFLUENCE OF NON PERFORMING LOAN, LOAN TO DEPOSITO RATIO, GOOD CORPORATE GOVERNANCE, NET INTEREST MARGIN, OPERATIONAL EFFICIENCY RATIO AND CAPITAL ADEQUANCY RATIO ON RETURN ON ASSETS : EVIDANCE FROM BANKING INDUSTRIES FROM 2017-2021	Ajeng Tita Nawangsari; Nisrina Raniah Khairunnisa; Noor Wahyudi; Dwi Koerniawati; Nurul Lathifah	UIN Sunan Ampel Surabaya
26	1956	AKPM	MODAL KERJA, FINANCIAL CONSTRAINT, DAN PROFITABILITAS PERUSAHAAN MANUFAKTUR SELAMA KONDISI PANDEMI COVID-19	Via Aningtyas Putri; Vega Wafaretta	Universitas Negeri Malang
27	2054	AKPM	APAKAH STOCK SPLIT EFEKTIF DALAM MEMBERI SINYAL PADA INVESTOR? EVENT STUDY SEBELUM DAN SAAT COVID-19	Hafidz Nurhuda; Tito IM. Rahman Hakim; Hendra Sanjaya Kusno	Universitas Trunojoyo Madura; Politeknik Negeri Balikpapan
28	2230	AKPM	ENVIRONMENTAL, SOCIAL, AND GOVERNANCE DISCLOSURE ON FINANCIAL PERFORMANCE	Maria Rengganis; I Putu Sugiarta Sanjaya	Universitas Atma Jaya Yogyakarta
29	2128	AKPM	PENGARUH PELAPORAN TERINTEGRASI, PROPORSI DEWAN KOMISARIS INDEPENDEN DAN PRUDENSI AKUNTANSI TERHADAP ASIMETRI INFORMASI	Valentino Ansello Wibowo; Lodovicus Lasdi; Natalia Kristina	Universitas Katolik Widya Mandala Surabaya



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NO.	KODE PAPER	JENIS	JUDUL PAPER	PENULIS	INSTANSI
30	2242	AKPM	FINANCIAL DISTRESS SEBELUM DAN SELAMA PANDEMI COVID 19 PADA PERUSAHAAN PERHOTELAN DI INDONESIA	Desriyana Syahfitri; Muhammad Rizal Hasibuan	Universitas Negeri Medan
31	1919	AKPM	DO THE CHARACTERISTICS OF THE BOARD OF DIRECTORS DETERMINE FIRM VALUE?	Winda Aulia Permata Sari; Yeterina Widi Nugrahanti	Universitas Kristen Satya Wacana
32	1932	AKPM	CORPORATE GOVERNANCE, EFISIENSI INVESTASI, DAN KINERJA KEUANGAN BUMN DI INDONESIA SEBELUM MASA PANDEMI	Zalfa Khayliz Leviratna Arif; Vega Wafaretta	Universitas Negeri Malang
33	2024	AKPM	SHARE PRICE REACTION TO BUYBACK ANNOUNCEMENTS BEFORE AND DURING THE COVID-19 PANDEMIC	Malvin Gevariel Chandra; James Rolando Sutanto; Dio Putra Nagara; Lukas Setia Atmaja; Dahlia Ervina	Universitas Prasetya Mulya
34	2218	AKPM	UKURAN PERUSAHAAN SEBAGAI PENGUNGKIT ANTARA STRUKTUR MODAL DAN KINERJA KEUANGAN TERHADAP NILAI PERUSAHAAN	Elisa Sukoco; Kaadarusman	STIE Malangkucecwara
35	2076	AKPM	THE EFFECT OF DIVIDEND POLICY, PROFITABILITY, CASH HOLDING AND GOOD CORPORATE GOVERNANCE ON COMPANY VALUE (CASE STUDIES ON IDX BUMN20 COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE IN 2018-2021)	Deonisio Jeremias Catedralino Soares de Araújo; Dwiyani Sudaryanti; Dewi Diah Fakhriyyah	Universitas Islam Malang
36	1963	AKPM	PENGARUH OTHER COMPREHENSIVE INCOME, FINANCIAL DISTRESS, TAX AVOIDANCE DAN FREE CASH FLOW TERHADAP MANAJEMEN LABA	Siska; Nina Nursida; Eni Dwi Astuti	Universitas Islam Riau
37	2114	AKPM	ANALYSIS OF THE EFFECT OF CASH FLOW, PROFITABILITY, COMPANY GROWTH, AND DEBT COVENANTS ON ACCOUNTING CONSERVATISM IN NON-CYCLICAL PRIMARY CONSUMER GOODS COMPANIES 2018-2021	Yohannes Benedictus Gerry Susanto; Vincentia Devina Setyawati	Universitas Katolik Darma Cendika Surabaya
38	2046	AKPM	INFLUENCE OF ENVIRONMENTAL PERFORMANCE, FINANCIAL RATIO, AND COMPANY SIZE ON COMPANY ENVIRONMENTAL DISCLOSURES	Lufis Ariefudin Alarafi; Andri Prastiwi; Aditya Septiani	Universitas Diponegoro
39	2051	AKPM	CASH HOLDING, EARNINGS MANAGEMENT, AND THE COVID-19 PANDEMIC	Tiara Angelica; Ronny Prabowo	Universitas Kristen Satya Wacana



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NO.	KODE PAPER	JENIS	JUDUL PAPER	PENULIS	INSTANSI
40	2102	AKPM	CHANGES IN FINANCIAL ACCOUNTING STANDARDS ON THE NET ASSET INFORMATION QUALITY OF NON-PROFIT ORGANIZATIONS	Sigit Kurnianto; Ribka Christy Julianova	Universitas Airlangga
41	1807	AKPM	KOEFISIEN RESPON LABA KOMPREHENSIF DAN LABA YANG DIATRIBUSI SERTA FAKTOR YANG MEMPENGARUHI: PENGEMBANGAN KANDUNGAN INFORMASI LABA (EARNINGS RESPONSE COEFFICIENT BALL & BROWN, 1968)	Marhaendra Kusuma	Universitas Islam Kadiri
42	2107	AKPM	EKSEKUTIF BERLATAR BELAKANG KARIER DI BIDANG AKUNTANSI DAN KEUANGAN DAN EFISIENSI INVESTASI PERUSAHAAN	Nabilla Septiani; Ani Wilujeng Suryani	Universitas Negeri Malang
43	2173	AKPM	ACCOUNTING FOR EMPLOYEE BENEFITS CONTRADICTIONS (CASE STUDY ON ADOPTION OF IFRIC AGENDA DECISION IAS 19 EMPLOYEE BENEFITS IN REGARDS OF ATTRIBUTING BENEFIT TO PERIODS OF SERVICE)	Sigit Kurnianto; Muhammad Arsalan Khan; Novrys Suhardianto; Sri Iswati	Universitas Airlangga
44	2182	AKPM	THE EFFECT OF VOLUNTARY DISCLOSURE AND CORPORATE GOVERNANCE ON THE QUALITY OF FINANCIAL REPORTING THROUGH INFORMATION ASYMMETRY	Riyanto Setiawan Suharsono; Lilik Kustiani; Diana Zuhroh	Universitas Muhammadiyah Jember; Universitas Merdeka Malang
45	1896	AKPM	PENGARUH FINANCIAL LEVERAGE, PROFITABILITAS, PERSENTASE PENAWARAN SAHAM DAN REPUTASI UNDERWRITER TERHADAP UNDERPRICING (STUDI PADA PERUSAHAAN YANG MELAKUKAN IPO TAHUN 2020-2022)	Milla Dunna Ilma; Nur Anisah	STIE PGRI Dewantara Jombang
46	2129	AKPM	IN THE SHADOWS OF UNCERTAINTY: MENGUNGKAP PENGARUH GLOBAL ECONOMIC POLICY UNCERTAINTY PADA KINERJA SAHAM IDX30	Risnanda Kurniadi; Niluh Putu Dian Rosalina Handayani Narsa	Universitas Airlangga
47	2192	AKPM	PENENTU KUALITAS LABA: MEKANISME CORPORATE GOVERNANCE DAN KONSERVATISME AKUNTANSI	Ade Irma Suryani; Siska; Hardilla Rahmayani	Universitas Islam Riau
48	2211	AKPM	RISK MANAGEMENT, INTELLECTUAL CAPITAL MANAGEMENT STRUCTURE DAN SUSTAINABILITY PERFORMANCE	Indawati; Holiawati; Endang Ruhiyat	Universitas Pamulang
49	2111	AKPM	DAMPAK LIKUIDITAS DAN UMUR PERUSAHAAN TERHADAP CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE DENGAN PROFITABILITAS SEBAGAI VARIABEL PEMODERASI	Dewi Nur Aisyah; Fahmi Poernamawatie; Jesslyn Jocelin Rhea Selima	Universitas Gajayana Malang



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50	2277	AKPM	PENGARUH REPUTASI KANTOR AKUNTAN PUBLIK DAN AUDIT REPORT LAG TERHADAP NILAI PERUSAHAAN DIMODERASI EARNING PER SHARE	Azhari Atul Aini; Yeni Tata Rini	Universitas Gajayana Malang
51	1987	AKPM	PENGARUH STRUKTUR KEPEMILIKAN ASING, PAJAK TANGGUHAN, FREE CASH FLOW, PROFITABILITY, DAN LEVERAGE TERHADAP MANAJEMEN LABA SEBELUM DAN SELAMA PANDEMI COVID-19	Heny Hidayanti; Setia Budi Kurniawan	Universitas Merdeka Malang
52	2013	AKPM	PENGARUH PENGUNGKAPAN TANGGUNG JAWAB SOSIAL DAN UKURAN PERUSAHAAN TERHADAP NILAI PERUSAHAAN DENGAN PROFITABILITAS SEBAGAI VARIABEL PEMODERASI	Anindya Dwi Riyandini; Sari Atmini	Universitas Brawijaya
53	2093	AKPM	POLITICAL CONNECTION ,RISK COMMITTEE DAN NILAI PERUSAHAAN: PROFITABILITAS SEBAGAI MEDIASI	Nilna Sania Hadayana; Tri Wahyu Oktavendi; Dwi Irawan; Agung Prasetyo Nugroho Wicaksono; Sri Wibawani Wahyuning Astuti; Ahmad Waluya Jati	Universitas Muhammadiyah Malang
54	2147	AKPM	THE INFLUENCE OF TRANSFER PRICING WITH TAX HAVEN MECHANISM ON THE DECREASE OF TAX RATES FOR PUBLIC LISTED COMPANIES IN THE INDONESIA STOCK EXCHANGE	Angela Stefanie; Erin Aurelia; Gracia Oktavia Sasminto	Universitas Prasetya Mulya
55	2234	AKPM	INFLATION, INTEREST RATE, EPS, AND PER ON SHARE PRICES OF LQ45 INDEX COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE (IDX) 2017-2021	Aisha Hanif; Rizki Susanti	Universitas Muhammadiyah Sidoarjo
56	2070	AKPM	AGRESIVITAS PAJAK, ENVIRONMENTAL PERFORMANCE, LEVERAGE DAN LIKUIDITAS TERHADAP CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE DENGAN PROFITABILITAS SEBAGAI PEMODERASI	Januar Eky Pambudi; Hendra Galuh Febrianto; Solikhatun Annisa; Selvitriana	Universitas Muhammadiyah Tangerang
57	2216	AKPM	DETEKSI KESULITAN KEUANGAN BAGI PERUSAHAAN YANG DELISTING DARI BURSA EFEK INDONESIA: PENDEKATAN MODEL ALTMAN	Defi Permata; Fahmi Poernamawatie	Universitas Gajayana Malang
58	2203	AKPM	DETERMINANTS OF INVESTMENT INTENTION IN THE ISLAMIC CAPITAL MARKET: A STUDY ON GENERATION Z IN MALANG CITY	Mohamad Bastomi; Nurhidayah; Irfan Hadeef Adam	Universitas Islam Malang
59	2160	AKPM	PENGARUH OWNERSHIP STRUCTURE, INDEPENDENT COMMISSIONER, AUDIT COMMITTEE, DAN PRUDENCE TERHADAP EARNINGS QUALITY PADA PERUSAHAAN	Elisa Putri Wachdaniyah; Alfiana Fitri	Universitas Internasional Semen Indonesia



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			SEKTOR FINANCIALS YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2017- 2021		
60	2196	AKPM	PENGARUH ASIMETRI INFORMASI, FINANCIAL DISTRESS, KEPEMILIKAN MANAJERIAL, LEVERAGE, DAN PROFITABILITAS TERHADAP KONSERVATISME AKUNTANSI	Astri Fitria; Nenny Syahrenny	STIESIA Surabaya
61	1951	AKPM	ANALYSIS OF THE EFFECT OF CURRENT RATIO AND NET PROFIT MARGIN ON SHARE PRICES IN LARGE TRADING SUB-SECTOR SERVICE COMPANIES (WHOLESALE) ON THE INDONESIA STOCK EXCHANGE	Ika Novaliana; Hermiliani Olpah; Dyah Suswanti Respatiningtyas; Aprilia Wulan Kinasih	STIE Nganjuk
62	2063	AKPM	DAMPAK KINERJA KEUANGAN AKIBAT CORPORATE GOVERNANCE PADA CORPORATE INTERNET REPORTING	Alifia Nur Rahmawati; Endah Susilowati	UPN Veteran Jawa Timur
63	2074	AKPM	DETERMINAN PENYUSUNAN LAPORAN KEUANGAN PADA UMKM DI KOTA MOJOKERTO	Erinda Fitrya Nuraini; Kadek Pranetha Prananjaya	Universitas Hayam Wuruk Perbanas
64	1991	AKPM	ACCOUNTING CONSERVATISM DETERMINANTS : LEVERAGE AS MODERATING VARIABLE	Dewi Kurnia Indrastuti	STIE Trisakti
65	2048	AKPM	PENGARUH INTELLECTUAL CAPITAL, PERENCANAAN PAJAK, KEPEMILIKAN MANAJERIAL, DAN KOMITE AUDIT TERHADAP NILAI PERUSAHAAN	Yulina; Devica Pratiwi	Universitas Bunda Mulia
66	2154	AKPM	PENGARUH ESG MEMODERASI KINERJA KEUANGAN TERHADAP NILAI PERUSAHAAN	Clarissa Maullidya Thenardi; Angellina Lutwal; Adhityawati Kusumawardhani	Universitas Kristen Petra Surabaya
67	2252	AKPM	KETEPATAN WAKTU PELAPORAN KEUANGAN PADA PERUSAHAAN MANUFAKTUR SEBELUM DAN SELAMA MASA PANDEMI COVID-19	Natasya Febivalen Naibaho; Muhammad Rizal Hasibuan	Universitas Negeri Medan
68	1962	AKPM	PENGARUH FREE CASH FLOW, FINANCIAL DISTRESS, EMPLOYEE DIFF DAN CORPORATE SOCIAL RESPONSIBILITY TERHADAP EARNING MANAGEMENT	Yusrawati; Yolanda Pratami; Oke Adinda Lova; Fitra Valdi	Universitas Islam Riau
69	2284	AKSR	PENGARUH FINANCIAL PERFORMANCE, MAQASHID SYARIAH TERHADAP CORPORATE REPUTATION MELALUI ISLAMIC CORPORATE SOCIAL RESPONSIBILITY SEBAGAI VARIABEL MODERATING	Wiwit Siska Indahyani; Driana Leniwati	Universitas Muhammadiyah Malang



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70	2007	AKSR	PENGUNGKAPAN ISLAMIC CORPORATE GOVERNANCE DAN ISLAMIC CORPORATE SOCIAL RESPONSIBILITY: DAMPAKNYA TERHADAP ISLAMICITY PERFORMANCE INDEX PADA BANK UMUM SYARIAH DI INDONESIA	Miftahul Jannah Febrianti; Annisa Fithria	Universitas Ahmad Dahlan
71	2215	AKSR	ANALISIS FAKTOR YANG MEMPENGARUHI PEMBIAYAAN MURABAHAH PADA BANK UMUM SYARIAH DI INDONESIA	Vira Cesaria Nurdiono; Triana Zuhrotun Aulia	Universitas Muhammadiyah Tangerang
72	2092	AKSR	IMPLEMENTASI CORPORATE SOCIAL RESPONSIBILITY BERDASARKAN INTEGRASI ISLAMIC ECOSOPHY DALAM MEMBANGUN KELANGSUNGAN USAHA	Saiful Muchlisa; Hotbin Hasugian Murtina	UIN Alauddin Makassar; UIN Sumatera Utara
73	2003	AKSR	ANALISIS KINERJA MAQASHID SYARIAH TERHADAP FINANCIAL SUSTAINABILITY PADA BANK UMUM SYARIAH DI INDONESIA	Ari Sita Nastiti; Moh. Halim	Universitas Muhammadiyah Jember
74	2120	AKSR	ANALISIS AKAD JUAL BELI ONLINE PADA APLIKASI SHOPEE DALAM PERSPEKTIF FATWA DSN MUI	Aziziyah Amalia Adnan	Universitas Islam Malang
75	2265	AKSR	ANALYSIS OF ONLINE BUYING AND SELLING ACADEMIC ON THE SHOPEE APPLICATION IN THE DSN MUI FATWA PERSPECTIVE	Arista Fauzi Kartika Sari; Aziziyah Amalia Adnan; Ulfa Muawiyah	Universitas Islam Malang
76	2005	AKSR	NILAI PERUSAHAAN DITINJAU DARI PENGARUH ISLAMIC CORPORATE GOVERNANCE DAN ISLAMIC SOCIAL REPORTING DENGAN KINERJA KEUANGAN SEBAGAI VARIABLE MODERATING (STUDI PADA SEKTOR INDUSTRI BARANG KONSUMSI INDEKS ISSI)	Durrotussilfiatul Fariyah; Surepno	IAIN Kudus
77	2153	AKSR	ACCOUNTABILITY ARISAN CULTURE BASED ON UKHUWAH ISLAMIYAH PERSPECTIVE	Driana leniwati; Millatul Khaqimah; Novitasari Agus Saputri	Universitas Muhammadiyah Malang
78	2278	AKSR	ANALISIS PENERAPAN CORPORATE SPIRITUALITY RESPONSIBIITY (CSpR) BERDASARKAN SURAH AL-MUDASSIR AYAT 38-39 DAN KITAB TARBIIYAH WA TAHDZIB PADA PONDOK PESANTREN BUSTANUL ULUM WARU PAMEKASAN	Fitriyahtul Jannah; Driana Leniwati	Universitas Muhammadiyah Malang
79	1953	AKSR	FINANCING TO DEPOSIT RATIO DAN NON-PERFORMING FINANCING: PERAN ISLAMIC CORPORATE GOVERNANCE PADA BANK SYARIAH DI INDONESIA	Rosidi; Intan Lifinda Ayuning Putri; Rizky Aditya Nugraha	Universitas Brawijaya



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80	2103	AKSR	PENGUATAN AKUNTABILITAS PERSPEKTIF SYARIAH DAN TRANSPARANSI UNTUK OPTIMALISASI PENGUMPULAN DANA CASH WAKAF LINKED SUKUK	Erny Arianty, Mohammad Lutfi Mahrus, Miftahul Hadi	PKN STAN
81	2237	ASPAK	NIAT MAHASISWA MELAKUKAN WHISTLEBLOWING: STUDI PADA MAHASISWA DIPLOMA III AKUNTANSI	Yanto Darmawan; Dwi Haryono Wiratno; Rahimah	Politeknik YKPN
82	1883	ASPAK	HOW TO APPLY ENVIRONMENTAL ACCOUNTING AT REGIONAL GENERAL HOSPITALS IN INDONESIA? (PARADIGM OF BIOREGIONALISM)	Hartaty; Sri Iswati; Novrys Suhardianto	Universitas Airlangga
83	2172	ASPAK	THE PILLARS OF SUSTAINABLE ECONOMIC DEVELOPMENT AND ECONOMIC GROWTH IN INDONESIA	Rida Perwita Sari; Rika Puspita Sari; Agus Tin Bella Soraya	UPN Veteran Jawa Timur; Universitas Dr. Soetomo Surabaya
84	1895	ASPAK	DETERMINAN FINANCIAL DISTRESS	Abdul Kohar; Hari Gursida; Agung Fajar Ilmiyono; Ellyn Octavianty; Dita Ayunanda Putri	Universitas Pakuan
85	1943	ASPAK	PRAKTIK AKUNTABILITAS DAN KEBERLANJUTAN ORGANISASI NIRLABA DI INDONESIA: ANALISIS SITUS WEB	Firanda Leiliya Putri; Anita Wijayanti	Universitas Brawijaya
86	2190	ASPAK	PENGARUH LITERASI DAN INKLUSI KEUANGAN TERHADAP KEBERLANJUTAN USAHA MELALUI EKSISTENSI E-COMMERCE	Sihwahjoeni; Parawiyati; Ria Mennita; Pujangga Abdillah	Universitas Merdeka Malang
87	1889	ASPAK	CSR UNITS' ACCOUNTING STANDARDS: STILL RELEVANT?	Aura Dewi Andini; Yusna; Subekhi Hadi Purnomo	Politeknik Negeri Malang
88	1982	ASPAK	PENGARUH GOOD CORPORATE GOVERNANCE, PROFITABILITAS, DAN UKURAN PERUSAHAAN TERHADAP KETEPATAN WAKTU PENYAMPAIAN LAPORAN KEUANGAN TAHUNAN	Dhea Wahyu Fitriyana; Yohana Yustika Sari	Universitas Lambung Mangkurat
89	1903	ASPAK	DAMPAK PENERAPAN GREEN ACCOUNTING DAN STRUKTUR MODAL TERHADAP PROFITABILITAS (STUDI KASUS PADA INDEKS SRI-KEHATI TAHUN 2017-2021)	Abdul Aziz Al Hakim; Endah Tri Wahyuningtyas	Universitas Nahdlatul Ulama Surabaya
90	1975	ASPAK	ANALISIS FAKTOR – FAKTOR YANG MEMPENGARUHI KECURANGAN LAPORAN KEUANGAN PADA PERUSAHAAN SUB SEKTOR	Rima Fatmawati; Hermawan Budi Prasetyo; Hasan Bisri	STIE Cendekia Bojonegoro



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			MAKANAN DAN MINUMAN YANG TERDAFTAR DI BEI TAHUN 2019-2021		
91	2100	ASPAK	FINANCIAL PERFORMANCE, FINANCIAL RISKS, AND SENTIMENT OF CSR DISCLOSURE	Jean Stevany Matitaputty; Dennis Armunanto	Universitas Kristen Satya Wacana
92	1930	ASPAK	ANALISIS PENGARUH FAKTOR KEUANGAN TERHADAP OPINI AUDIT GOING CONCERN PADA PERUSAHAAN TERCATAT DI BURSA EFEK INDONESIA PERIODE 2017-2021	Reggiane Kusuma Wahyuni; Dian Wijayanti; Rino Tam Cahyadi	Universitas Ma Chung
93	2020	ASPAK	FRAUDULENT FINANCIAL REPORTING ANALYSIS USING FRAUD DIAMOND THEORY IN THE MANUFACTURING INDUSTRY	Casey Chandra; Shabrina Zahra Khalila; Rinaningsih; Rifeald Romauli Sinaga	Universitas Prasetiya Mulya
94	1859	ASPAM	THE EFFECT OF VILLAGE FUND ALLOCATION AND INTELLECTUAL CAPITAL ON VILLAGE FUND MANAGEMENT ACCOUNTABILITY: INDIVIDUAL MORALITY AS MEDIATOR	Eva Herianti; Dahlia Tri Angraini; Djusmalinar; Amor Marundhaa Djusmalinar Amor Marundhaa	Universitas Muhammadiyah Jakarta; Prince of Songkla University Pattani Thailand; Universitas Bhayangkara Jakarta Raya
95	1908	ASPAM	THE EFFECT OF PERFORMANCE MEASUREMENT SYSTEMS ON INNOVATIVE BEHAVIOR: THE INTERVENING ROLE OF PSYCHOLOGICAL EMPOWERMENT	Ietje Nazaruddin; Afifah Hasna; Indah Yani	Universitas Muhammadiyah Yogyakarta
96	2170	ASPAM	MEANING AND FORM OF FINANCIAL ACCOUNTABILITY OF THE HADRAH NUR ADIRASA CONGREGATION IN MADURA INDONESIA	Syahril; Satia Nur Maharani; Norazida Mohamed	Universitas Wiraraja; Universitas Negeri Malang; Universiti Teknologi MARA (UiTM), Shah Alam, Malaysia
97	1893	ASPAM	EFEK MODERASI KOMITMEN ORGANISASI AFEKTIF PADA HUBUNGAN ORGANIZATIONAL CITIZENSHIP BEHAVIOR DAN KINERJA MANAJERIAL PEMERINTAH DAERAH	Frida Fanani Rohma; Andin Vivian Febrianti; Khy'sh Nusri Leapatra Chamalinda; Auliya Zulfatillah; Habi Bullah	Universitas Trunojoyo Madura
98	2145	ASPAM	INTERPRETING COST-BENEFIT CONCEPT OF LOCAL WISDOM KARAPAN SAPI, MADURA: SOCIO-PSYCHOLOGICAL PERSPECTIVE	Driana leniwati; Siti Rohani; Ahmad Juanda; Agung Prasetyo N. W.	Universitas Muhammadiyah Malang





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99	1827	ASPAM	FAKTOR ANTESEDEN YANG MEMPENGARUHI KUALITAS INFORMASI LAPORAN DANA DESA	Dekeng Setyo Budiarto; Krismonita Oviana; Suparjito	Universitas PGRI Yogyakarta; Kanwil Ditjen Perbendaharaan, Kemenkeu RI
100	2148	ASPAM	THE EFFECT OF EDUCATION LEVEL, ACCOUNTING KNOWLEDGE, FINANCIAL STATEMENT PREPARATION TRAINING, AND ACCOUNTING INFORMATION SYSTEM IMPLEMENTATION ON VILLAGE-OWNED ENTERPRISES' FINANCIAL REPORTING	Volta Diyanto; Enni Savitri; Andreas; Putri Mardiani	Universitas Riau
101	2178	ASPAM	PENGARUH KEPEMILIKAN KELUARGA, LEVERAGE, DAN PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY (CSR) TERHADAP TAX AVOIDANCE DENGAN KEPEMILIKAN INSTITUSIONAL SEBAGAI VARIABEL MODERASI	Debby Mutiara Sagina; Driana Leniwati; Agustin Dwi Haryanti	Universitas Muhammadiyah Malang
102	2014	ASPAM	DETERMINAN KEPUTUSAN TRANSFER PRICING PADA PERUSAHAAN SEKTOR KONSUMEN PRIMER	Meylina Syahda; Rusma Nailiah; Lili Safrida; Enny Hardi	Universitas Lambung Mangkurat
103	2134	ASPAM	THE FULL COSTING METHOD AS A POLICY FOR DETERMINING TUITION FEES (CASE STUDY OF TUITION FEE DETERMINATION AT UBAYA POLYTECHNIC)	Anandya; Agus Susilo	Politeknik Universitas Surabaya
104	1831	ASPAM	LEADERSHIP TYPES AND WHISTLEBLOWING INTENTION IN PUBLIC SECTOR: THE MEDIATION ROLE OF JUSTICE	Ilham Maulana Saud; Ietje Nazaruddin; Hafiez Sofyani; Arif Wahyu Nur Kholid	Universitas Muhammadiyah Yogyakarta
105	2097	ASPAM	EFFECT INTELLECTUAL CAPITAL ON FINANCIAL PERFORMANCE AND COMPANY VALUE	Ayu Wulan; Zeni Rusmawati; Rieska Maharani	Universitas Muhammadiyah Surabaya
106	1815	ASPAM	SERVICE-BASED FINANCING MANAGEMENT IN VOCATIONAL HIGH SCHOOL	Nurhasan Hamidi; Susilaningsih; Ian Panembah Kristy	Universitas Sebelas Maret Surakarta
107	1916	ASPGG	WOMEN'S INVOLVEMENT ON BOARD OF DIRECTORS AND FINANCIAL PERFORMANCE: EVIDENCE FROM SOUTHEAST ASIAN CORPORATIONS	Kenny Fernando; Erma Mei Safa; Elfina Astrella Sambuaga	Universitas Sampoerna; Universitas Pelita Harapan
108	2079	ASPGG	FEMALE REPRESENTATIVE IN AUDIT COMMITTEE AND AUDIT FEES: EVIDENCE FROM INDONESIA	Anlika Putra Wahyoedi; Stefanny Andrestio; Retno Yuliati; Rifeald Sinaga	Universitas Prasetiya Mulya



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109	2035	ASPGG	ACCOUNTABILITY ANALYSIS OF TEMPLE LAND MANAGEMENT (ETHNOGRAPHIC STUDY AT MAKSAN BANJAR PAJANG TEMPLE, MATARAM CITY)	Ni Ketut Trisnati Ardiantari; Ayudia Sokarina; Baiq Anggun Hilendri Lestari	Universitas Mataram
110	1923	ASPGG	CLIMATE POLICIES IN INDONESIA'S DEVELOPMENT AGENDA: WHY A CARBON TAX IS MARGINALISED?	Rakhmindyarto	Tax Education and Training Center, Ministry of Finance of Republic of Indonesia
111	2151	ASPGG	PENGARUH CORPORATE SOCIAL RESPONSIBILITY (CSR) DAN GOOD CORPORATE GOVERNANCE (GCG) TERHADAP NILAI PERUSAHAAN DENGAN UKURAN PERUSAHAAN SEBAGAI VARIABEL MODERATING	Amanda Safa Sabitha; Imam Hidayat	Universitas Muhammadiyah Tangerang
112	2094	ASPGG	EFFECT OWNERSHIP STRUCTURE, INDEPENDENT COMMISSIONERS, AND AUDIT COMMITTEE ON DISCLOSURE INTELLECTUAL CAPITAL	Ahmad Munir; Gita Desipradani; Tyasha Ayu Melynda Sari	Universitas Muhammadiyah Surabaya
113	1818	ASPGG	EKSISTENSI PEREMPUAN MADURA DALAM PEMBANGUNAN DAERAH BERBASIS BERKELANJUTAN (SDGs) TERHADAP UMKM DAN PAD	Moh. Imam Ibnuallah; Nur Hayati	Universitas Trunojoyo Madura
114	1825	ASPGG	THE IT GOVERNANCE ROLE ON INTERNAL ACCOUNTABILITY AND PERFORMANCE IN HIGHER EDUCATION INSTITUTIONS: TESTING THE INTERVENING ROLE OF PERFORMANCE MEASUREMENT SYSTEM AND IT CAPABILITIES	Hafiez Sofyani; Suryo Pratolo; Adli Zuliansyah Putra	Universitas Muhammadiyah Yogyakarta
115	2049	ASPGG	PENGARUH PARTISIPASI ANGGARAN, KETERLIBATAN KERJA, BUDGET EMPHASIS TERHADAP BUDGETARY SLACK DI KABUPATEN SUMENEP	Rojil Ghufron; Imam Darul Firmansyah	Universitas Wiraraja
116	2165	ASPGG	CORPORATE SOCIAL RESPONSIBILITY, INTELLECTUAL CAPITAL DISCLOSURE, AND BUSINESS RISK ON COMPANY VALUE WIITH COMPANY SIZE AS A MODERATION VARIABLE	Awalia Az Zahra; Imam Hidayat	Universitas Muhammadiyah Tangerang
117	2188	ASPGG	THE INFLUENCE OF ADAPTIVE, COMPETENCE AND TRANSFORMATIVE LEADERSHIP ON THE PERFORMANCE OF STATE CIVIL APPARATUS IN INDONESIA	Sigit Kurnianto; Sri Ningsih	Universitas Airlangga
118	2273	ASPGG	ANALISIS TRANSPARANSI DAN AKUNTABILITAS PELAPORAN KEUANGAN PARTAI POLITIK DI INDONESIA	Sonya Oktaviana; Fitriani Amarullah; Viska Anggraita	Universitas Indonesia



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NO.	KODE PAPER	JENIS	JUDUL PAPER	PENULIS	INSTANSI
119	2197	ASPGG	DETECTING FRAUDULENT FINANCIAL REPORTING USING THE HEPTAGON FRAUD MODEL: EVIDENCE FROM STATE-OWNED ENTERPRISES INDONESIA	Imang Dapit Pamungkas; Anggelica Yufa Kristianto; Muhammad Rafi Raihan; Devina Putri Indra Satata	Universitas Dian Nuswantoro
120	2068	ASPGG	IMPLEMENTASI PRINSIP AKUNTABILITAS DAN TRANSPARANSI DALAM PENGELOLAAN KEUANGAN BUMDES (STUDI KASUS BUMDES “KARYA MULYA” DESA WONOMULYO)	Shinta Maulydia Sari; Nanik Wahyuni	UIN Maulana Malik Ibrahim
121	1820	ASPGG	PENGARUH GOOD GOVERNANCE, PEMANFAATAN TEKNOLOGI INFORMASI, PENGELOLAAN KEUANGAN, KUALITAS SUMBER DAYA MANUSIA, DAN PENGENDALIAN INTERNAL TERHADAP KINERJA ORGANISASI SEKTOR PUBLIK	Vifa Nur Zulianti; Wahidahwati	STIESIA Surabaya
122	1907	ASPGG	THE CONNECTION BETWEEN TAX REVENUE AND PAID TAX IN AUSTRALIA	Yenni Fayyani; Lekha Mudrikah; Fina Amaliyah Hidayanti; Muhammad Khairun Ikhsan	STIE Jaya Negara Tamansiswa Malang; Universitas Jember
123	1872	ASPGG	GREEN ENERGY, GLOBALIZATION, FDI AND GOVERNMENT DEBT IN INDONESIA	Eny Lestari Widarni; Siti Mutmainah; Ema Sulisnaningrum	STIE Jaya Negara Tamansiswa Malang
124	1874	ASPGG	HOW DOES FINANCIAL INCLUSION SUPPORT A GREEN ECONOMY IN ASIA?	Ema Sulisnaningrum; Suryaning Bawono; Refina Sawitri	STIE Jaya Negara Tamansiswa Malang; Universitas Jember
125	2213	ASPSIA	DETERMINAN AUDIT DELAY DAN PERAN SPESIALISASI INDUSTRI AUDITOR SEBAGAI PEMODERASI	Agnes Monica; Daniel Sugama Stephanus; Dian Wijayanti	Universitas Ma Chung
126	2286	ASPSIA	ANALISIS FAKTOR-FAKTOR DETERMINAN TINGKAT MATURITAS SISTEM PENGENDALIAN INTERN PEMERINTAH (SPIP) PADA PEMERINTAH DAERAH DI INDONESIA	Putri Ersya Nadela; Tri Ramaraya Koroy	STIE Indonesia Banjarmasin
127	1990	ASPSIA	AUDIT DELAY SEBELUM DAN SAAT MASA PANDEMI: APAKAH FINANCIAL DISTRESS DAN PROFITABILITAS PENTING?	Nella Juwita Tarekar; Aisyaturrahmi	Universitas Negeri Surabaya
128	1821	ASPSIA	ANALYSIS OF THE EFFECTIVENESS OF THE AUDIT COMMITTEE AND QUALITY AUDIT OF COMPANY VOLUNTARY DISCLOSURE (EMPIRICAL STUDY OF NON-FINANCIAL SERVICE COMPANIES LISTED ON THE STOCK EXCHANGE INDONESIA YEAR 2020 – 2021)	Ghauptsul Azham Saryono; Dona Primasari; Atiek Sri Purwati	Universitas Jenderal Soedirman



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129	2206	ASPSIA	THE EFFECT OF PROFITABILITY AND LEVERAGE ON GCAO WITH FINANCIAL DISTRESS AS A MODERATING	Ike Dian Nur Patmawati; Heidy Paramitha Devi; Anggita Langgeng Wijaya	Universitas PGRI Madiun
130	2282	ASPSIA	PENGARUH SISTEM INFORMASI AKUNTANSI DAN PENERAPAN MANAJEMEN RISIKO TERHADAP PENYALURAN PEMBIAYAAN DENGAN PENGENDALIAN INTERNAL SEBAGAI VARIABEL INTERVENING	Sri Dwi Estiningrum; Haniva Ariviany; Sri Eka Astutiningsih; Siti Aisah	UIN Sayyid Ali Rahmatullah Tulungagung; UIN Maulana Malik Ibrahim
131	1871	CG	PENGARUH KINERJA LINGKUNGAN, BIAYA LINGKUNGAN, DAN UKURAN PERUSAHAAN TERHADAP KINERJA KEUANGAN DENGAN CORPORATE SOCIAL RESPONSIBILITY (CSR) SEBAGAI VARIABEL INTERVENING (PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA)	Laila Charisma Arifin Putri; Eva Wany	Universitas Wijaya Kusuma Surabaya
132	2091	CG	PENGARUH ENVIRONMENTAL SOCIAL GOVERNANCE (ESG) TERHADAP KINERJA KEUANGAN: ANALISIS MULTI-KONSTRUK BERDASARKAN STRUCTURAL EQUATION MODELLING	Ulfatun Nikmah	Universitas Gadjah Mada
133	2028	CG	MANAGEMENT CONTROL SYSTEMS PACKAGE, CORPORATE GOVERNANCE, AND SME'S PERFORMANCE IN CONTEXT OF MALAYSIA	Irma Tyasari; Imran Arshad; Supami Wahyu Setiyowati	Universitas PGRI Kanjuruhan Malang; Salim Habib University, NC-24 Deh Dih, Pakistan
134	1996	CG	HOW DOES ESG PERFORMANCE INFLUENCE FIRM VALUE? MODERATING EFFECT OF MARKET PRESSURES	Elisa Tjondro; Jean Stephanie Abigail Godelava; Theresia Beatrix Ilanna Chandra	Universitas Kristen Petra Surabaya
135	2009	CG	MENEMUKAN DETERMINAN PENGUNGKAPAN INFORMASI AKUNTANSI EKONOMI SIRKULAR: BUKTI EMPIRIS DARI INDONESIA	Tolik King; Wahyudin Nor; Muhammad Hudaya	Universitas Lambung Mangkurat
136	2267	CG	SUSTAINABILITY, INTELLECTUAL CAPITAL, AND FINANCIAL PERFORMANCE IN INDONESIA	Sigit Kurnianto; Daniel Ro Basani	Universitas Airlangga
137	1854	CG	DAMPAK KINERJA ESG TERHADAP PERFORMA PERUSAHAAN PADA INDUSTRI SENSITIF DI ASEAN	Vivian Chou; Davin Owen; Achmad Setyo Hadi; Nany Chandra Marsetio; Yang Elvi Aderina	Universitas Prasetya Mulya



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138	2186	CG	CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE (CSR) AND CORPORATE TAX AVOIDANCE (CTA): THE MODERATION ROLE OF AUDIT QUALITY AND BOARD GENDER DIVERSITY	Pujangga Abdillah; Szabyna Regytha Aura Gunawan; Citra Sarasmitha; Sihwahjoeni	Universitas Merdeka Malang
139	2228	CG	MEWUJUDKAN KEBERLANJUTAN USAHA DENGAN PENERAPAN AKUNTANSI HIJAU DENGAN MEMPERHATIKAN UKURAN ORGANISASI SEBAGAI VARIABEL MODERASI	Muhammad Hasyim Ashari	Sekolah Tinggi Ilmu Ekonomi Indocakti Malang
140	1808	CG	THE ROLE OF COMPANY REPUTATION AS A MODERATING VARIABLE IN THE RELATIONSHIP BETWEEN CSR AND FIRM PERFORMANCE	Juniarti; Caroline Nathania; Adetya Krisnanda	Universitas Kristen Petra Surabaya
141	1967	CG	DAMPAK TATA KELOLA BAIK DAN SISTEM PENGENDALIAN INTERNAL TERHADAP KEINGINAN MELAKUKAN KECURANGAN KARYAWAN	Paradise Al Bina; Novita	Universitas Trilogi
142	2163	CG	SUSTAINABILITY MANAGEMENT CONTROL SYSTEM AND SUSTAINABILITY PERFORMANCES IN INDONESIA	Sigit Kurnianto; Bambang Tjahjadi	Universitas Airlangga
143	1842	CG	PENGARUH GREEN ACCOUNTING DAN CORPORATE SOCIAL RESPONSIBILITY TERHADAP PROFITABILITAS (STUDI EMPIRIS PADA PERUSAHAAN ENERGI SUB SEKTOR PERTAMBANGAN YANG TERDAFTAR DI BEI TAHUN 2019—2021)	Ziral Raditya Aziz; Masiyah Kholmi	Universitas Muhammadiyah Malang
144	1885	CG	FEMINIST ETHICS IN POWERFUL AUDIT COMMITTEE AND REAL EARNINGS MANAGEMENT: EVIDENCE FROM COVID-19 CRISIS	Astrid Rudyanto	Trisakti School of Management
145	1870	CG	CSR ACTIVITIES IMPACT ON FINANCIAL DISTRESS	Matthew Giovanni Raharja Sutanto; Cynthia Minardi; Achmad Setyo Hadi; Nany Chandra Marsetio; Yang Elvi Adelina	Universitas Prasetya Mulya
146	2266	CG	APAKAH ESG PERFORMANCE DAN CEO POWER MEMPENGARUHI RISIKO PERUSAHAAN DI MASA PANDEMI?	Arja Sadjiarto; Gabriella Christina Darmawan	Universitas Kristen Petra Surabaya
147	2052	CG	KARAKTERISTIK CEO DAN PERFORMA ESG DALAM PERUSAHAAN NON KEUANGAN DI INDONESIA	Mario Gracia Leadvim Madsun	Universitas Prasetya Mulya



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148	2193	CG	PENGARUH GOOD CORPORATE GOVERNANCE DAN CORPORATE SOCIAL RESPONSIBILITY TERHADAP PENGHINDARAN PAJAK (TAX AVOIDANCE)	Kasmawati; Inova Fitri Siregar; Muhammad Rizal Hasibuan	STIE Bangkinang; Universitas Lancang Kuning; Universitas Negeri Medan
149	2081	CG	STRUKTUR KEPEMILIKAN DAN KEMUNGKINAN KESULITAN KEUANGAN PERUSAHAAN DI INDONESIA	Caren Marco; Ida Bagus Satwika Nanda; Siti Farhana; Retno Yulianti	Universitas Prasetiya Mulya
150	2226	CG	THE EFFECT OF GENDER, CORPORATE GOVERNANCE, AND LOANS ON FINANCIAL DISTRESS IN MANUFACTURING INDUSTRIES	Deitra Tantania; Ellis; Rinaningsih	Universitas Prasetiya Mulya
151	2259	CG	THE INFLUENCE OF ISLAMICITY PERFORMANCE INDEX, INTELLECTUAL CAPITAL, AND ISLAMIC CORPORATE GOVERNANCE ON FINANCIAL PERFORMANCE OF ISLAMIC BANKING IN SOUTHEAST ASIA POST-COVID-19	Cahaya Fitriana Dewi Amala; Ely Windarti Hastuti; Puspa Devi Maharani	Universitas Darussalam Gontor
152	2106	CG	PENGARUH ESG DAN FORWARD-LOOKING DISCLOSURE PADA FIRM VALUE DI MASA PANDEMI DENGAN MODERASI INSTITUTIONAL OWNERSHIP	Arja Sadjiarto; Nicholas Anderson Chandra; Noerman Chandra	Universitas Kristen Petra Surabaya
153	2246	CG	ChatGPT FOR SUSTAINABILITY REPORTING RESEARCH: A BIBLIOMETRIC ANALYSIS OF SCHOLARLY OUTPUT	Fauzan; Marhaiza Ibrahim; Supami Wahyu Setiyowati	Universitas PGRI Kanjuruhan Malang; Universiti Utara Malaysia; Universitas PGRI Kanjuruhan Malang
154	1964	CG	THE EXISTENCE OF EXECUTIVE REMUNERATION, REMUNERATION COMMITTEE QUALITY, AND COMPANY PERFORMANCE: AN INDONESIAN PERSPECTIVE	Dini Larasati; Harjanti Widiastuti; Evy Rahman Utami; Atika	Universitas Muhammadiyah Yogyakarta; Universitas Tidar
155	2181	CG	APAKAH DEWAN KOMISARIS INDEPENDEN MEMPUNYAI PERAN SEBAGAI VARIABLE MODERASI?	Eny Maryanti; Nailil Magfiroh	Universitas Muhammadiyah Sidoarjo
156	2214	CG	CORPORATE GOVERNANCE AND COMPANY VALUE: AN INVESTIGATION INTO THE ROLE OF ACSG SCORE	Kevin Chanry; Uke Marius Siahaan	Institut Teknologi Bandung
157	1822	CG	THE EFFECT OF BOARD CHARACTERISTICS ON ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG) DISCLOSURE	Nadia Triwahyuni; Aria Farah Mita	Universitas Indonesia
158	1906	CG	NON-PERFORMING LOANS, BANK SIZE, GDP, EXCHANGE RATES, INFLATION, AND INTEREST RATES IN SPAIN	Muhamad Mukhlis; Bambang Hadi Prabowo; Danyswara Madyasta;	STIE Jaya Negara Tamansiswa Malang;



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				Dashen Allen; Wempi Aprilla Maulanasyah Para Wibangga	Universitas Jember; University of Birmingham, United Kingdom
159	1873	CG	THE INFLUENCE OF THE NU SUMBERSARI JEMBER BMT FINANCIAL INCLUSION PROGRAM ON MONEYLENDER TRANSACTIONS (CASE STUDY OF WIROLEGI MARKET TRADERS, SUMBERSARI DISTRICT JEMBER)	Bambang Hadi Prabowo; Zainuri; Rachmad Santoso; Rochmatulloh Alaika; Eny Lestari Widarni	STIE Jaya Negara Tamansiswa Malang; Universitas Jember
160	1841	CG	SUSTAINABILITY REPORTING, CORPORATE GOVERNANCE MECHANISM, AND INTELLECTUAL CAPITAL ON FIRM VALUE MODERATING BY PROFITABILITY	Pricilia Betsy Novisandy; Sofian	Universitas Katolik Widya Mandala Surabaya
161	2285	CG	DETERMINANTS OF COMPANY SIZE, LEVERAGE, AND PROFITABILITY ON CARBON EMISSION DISCLOSURE (EMPIRICAL STUDY OF MINING COMPANIES ON THE INDONESIA STOCK EXCHANGE IN 2020)	Winni Sindy; Driana leniwati	Universitas Muhammadiyah Malang
162	1840	CG	PENGARUH IMPLEMENTASI AKUNTANSI MANAJEMEN LINGKUNGAN TERHADAP KINERJA DAN KEBERLANJUTAN PERUSAHAAN	Friska Amanda Fitri Auliya; Masiyah Kholmi; Dwi Irawan	Universitas Muhammadiyah Malang
163	2194	CG	ENVIRONMENT, SOCIAL, AND GOVERNANCE (ESG), FIRM PERFORMANCE, AND RISK MANAGEMENT IN INDONESIA	Sigit Kurnianto; Karina Angelina	Universitas Airlangga
164	1901	PAK	INTERAKSI DARK TRIAD DAN FRAUD HEXAGON: PERSPEKTIF KECURANGAN AKADEMIK	Sapta Reza Gautama; Tito IM. Rahman Hakim; Erfan Muhammad	Universitas Trunojoyo Madura
165	2096	PAK	REFLEKSI PERILAKU ETIS MAHASISWA AKUNTANSI: HUBUNGAN ANTARA ETHICAL SENSITIVITY, LOVE OF MONEY, DAN MORAL REASONING	Hendriano Pratama Putra Jelatu; Fibriyani Nur Khairin	Universitas Mulawarman
166	2175	PAK	KUY AH BELAJAR [AKUNTANSI]”: PENINGKATAN KOMPETENSI AKUNTANSI VIA CASE-BASED LEARNING	Resi Ariyasa Qadri; Moh. Luthfi Mahrus; Agung Dinarjito	PKN STAN
167	2264	PPJK	TRANSFER PRICING DAN TAX HAVEN: MENGUAK DAMPAKNYA DALAM PENGHINDARAN PAJAK DAN PERAN PENTING MODERASI PEMERIKSAAN PAJAK	Nita Andriyani Budiman; Bandi	Universitas Muria Kudus; Universitas Sebelas Maret
168	2255	PPJK	ENHANCING BUSINESS PERFORMANCE THROUGH TAX AWARENESS AND TAX KNOWLEDGE OPTIMIZATION	Celine Natalia; Michelle Leoni; Yenni Mangoting	Universitas Kristen Petra Surabaya



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169	2221	PPJK	ANALISIS PENGARUH ORGANIZATIONAL CAPITAL TERHADAP TINGKAT PENGHINDARAN PAJAK PERUSAHAAN PERTAMBANGAN YANG TERDAFTAR DI BURSA EFEK INDONESIA	Slamet Tri Prastyo; Siti Nuryanah	Universitas Indonesia
170	2135	PPJK	FAKTOR-FAKTOR YANG MEMPENGARUHI AGRESIVITAS PAJAK DENGAN GOOD CORPORATE GOVERNANCE SEBAGAI VARIABEL MODERASI (PADA PERUSAHAAN MANUFAKTUR TAHUN 2019-2021)	Ade Irma Suryani Lating; Dian Eka Savitri; Luqita Romaisyah; Ashari Lintang Yudhanti	UIN Sunan Ampel Surabaya
171	1852	PPJK	EVALUASI KEBIJAKAN INSENTIF PPH FINAL DITANGGUNG PEMERINTAH (DTP) BAGI WAJIB PAJAK UMKM TERDAMPAK PANDEMI COVID-19: STUDI KASUS DI KPP PRATAMA JAKARTA TANAH ABANG SATU	Andita Meilia Wijastuti; Siti Nuryanah	Universitas Indonesia
172	1934	PPJK	INFORMATION OVERLOAD PADA SOSIALISASI PERPAJAKAN: STUDI KEPATUHAN WAJIB PAJAK PADA KPP PRATAMA BANGKALAN	Frida Dwi Hartono; Tito IM. Rahman Hakim	Universitas Trunojoyo Madura
173	1980	PPJK	FACTORS THAT ENCOURAGE PROPERTY TAX PAYMENT	Retnaningtyas Widuri; Chavela Wynet; Priccillia Putri	Universitas Kristen Petra Surabaya
174	1986	PPJK	PENGARUH DEWAN KOMISARIS, PROFITABILITAS, DAN LEVERAGE TERHADAP AUDIT REPORT LAG DENGAN PENGHINDARAN PAJAK SEBAGAI VARIABEL PEMODERASI	Ida Ayu Surya Antari	Universitas Udayana
175	2149	PPJK	MODERNISASI ADMINISTRASI PERPAJAKAN MELALUI PENERAPAN TAPPING BOX DALAM UPAYA OPTIMALISASI KEPATUHAN PAJAK	Intan Putri Rismadhani; Khy'sh Nusri Leapatra Chamalinda; Frida Fanani Rohma	Universitas Trunojoyo Madura
176	2089	PPJK	UKURAN PERUSAHAAN SEBAGAI PEMODERASI PENGARUH FINANCIAL PERSPECTIVE TERHADAP TAX AVOIDANCE (STUDI PERUSAHAAN INDUSTRI REKREASI DAN PARIWISATA)	Athala Asyifanaya; Nurul Hasanah Uswati Dewi	Universitas Hayam Wuruk Perbanas
177	1997	PPJK	ANALISIS PENGUNGKAPAN PAJAK DI INDONESIA: KEWAJIBAN ATAU SUKARELA?	Dian Purnama Sari; Tigor Tambunan; Natalia Kristina; Joshua Leong; Eirene Puspita Wardoyo	Universitas Katolik Widya Mandala Surabaya
178	1867	PPJK	PENGARUH PROFITABILITAS, LEVERAGE, DAN FAKTOR LAINNYA TERHADAP TAX AVOIDANCE PADA MANUFAKTUR	Felicia; Yohanes	Trisakti School of Management
179	1909	PPJK	THE INFLUENCE OF FIRMS' FINANCIAL RATIOS ON BOOK-TAX TRADE OFF	Agus Arianto Toly; Machiko Giovanni Maria; Gloria Fangie	Universitas Kristen Petra Surabaya





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180	1957	PPJK	PENGARUH PANDEMI COVID-19 PADA KEPATUHAN PAJAK PELAKU BISNIS EKONOMI DIGITAL	Ndaru Puspitarini; Aulia Rahimi	Directorate General of Tax, Ministry of Finance
181	2183	PPJK	APAKAH PENGUNGKAPAN ISLAMIC CORPORATE SOCIAL RESPONSIBILITY, ISLAMIC CORPORATE GOVERNANCE, PROFITABILITAS DAN UKURAN BANK BERPENGARUH TERHADAP TAX AVOIDANCE PADA BANK UMUM SYARIAH DI INDONESIA?	Irgi Anggi Fahreza; Annisa Fithria	Universitas Ahmad Dahlan
182	2040	PPJK	PERAN MODERASI PELUANG INVESTASI ANTARA KEMAMPUAN MANAJERIAL DAN AGRESIVITAS PAJAK	Retnaningtyas Widuri; Caroline Meviana; Vallen Harianto	Universitas Kristen Petra Surabaya
183	2223	PPJK	APAKAH ENVIRONMENTAL, SOCIAL, GOVERNANCE (ESG) MAMPU MEMEDIASI HUBUNGAN ANTARA FIRM PERFORMANCE DAN TAX AVOIDANCE DI INDONESIA?	Rafika Handayani Susanto; Leidy Cuntoro; Adhityawati Kusumawardhani	Universitas Kristen Petra
184	2241	PPJK	THIN CAPITALIZATION, CAPITAL INTENSITY DAN CORPORATE SOCIAL RESPONSIBILITY TERHADAP PENGHINDARAN PAJAK DENGAN PEMANFAATAN TAX HAVENS COUNTRY SEBAGAI PEMODERASI	Tiara Wahyunita; Januar Eky Pambudi	Universitas Muhammadiyah Tangerang
185	2042	PPJK	REAL EARNINGS MANAGEMENT SINE QUA NON BOOK-TAX DIFFERENCE DALAM PENGHINDARAN PAJAK PERUSAHAAN SEKTOR TAMBANG DI INDONESIA	Wira Ananta Suteja; Fitri Oktariani; Putu Indrajiaya Lembut; Rino Tam Cahyadi	Universitas Ma Chung
186	1865	PPJK	FRAMING DAN GENDER DALAM PENGUNGKAPAN SUKARELA: STUDI EKSPERIMEN (PENGUSAHA PEMILIK PETERNAKAN AYAM LAYER, PARE KABUPATEN KEDIRI)	Wuryan Andayani; Siti Isnaniati; Oktavima Wisdaningrum; Putu Prima Wulandari; Eka Putrianti	Universitas Brawijaya
187	1965	PPJK	FAKTOR YANG MEMPENGARUHI PENGHINDARAN PAJAK DI INDONESIA: PERAN KINERJA ESG DAN PENGALAMAN ASING DIREKTUR	Hartoni; Chaerul Djusman Djakman	Universitas Indonesia
188	1846	PPJK	ANALISIS PUTUSAN BANDING PENGADILAN PAJAK SENGKETA NILAI PABEAN: STUDI KASUS DI KPU BC TIPE A TANJUNG PRIOK	Ahmad Sholihin; Siti Nuryanah	Universitas Indonesia
189	2139	PPJK	FAKTOR- FAKTOR YANG MEMPENGARUHI TIMBULNYA AGRESIVITAS PAJAK (PADA PERUSAHAAN SEKTOR PERTAMBANGAN TAHUN 2019-2021)	Nuriyah An-Nabila; Ratna Angraini Aripriatiwi; Nufaisa; Selvia Eka Aristantia	UIN Sunan Ampel Surabaya



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NO.	KODE PAPER	JENIS	JUDUL PAPER	PENULIS	INSTANSI
190	1810	PPJK	WITH DIFFERENCES IN THE CORPORATE TAX RATES, WILL COMPANIES PRACTICE TAX AVOIDANCE?	Omi Pramiana; Nadia Salsabila	STIE PGRI Dewantara Jombang
191	2077	PPJK	MODEL KEPATUHAN PAJAK DENGAN FAKTOR KEPASTIAN HUKUM: SEBUAH STUDY EKSPERIMEN LABORATORIUM	Rahayu Paramita Anjelina; Suwandi	Universitas Muhammadiyah Gresik
192	1994	PPJK	THE ROLE OF PERCEIVED ORGANIZATIONAL SUPPORT TOWARDS ATTITUDE IN DEVELOPING ETHICS INTENTION	Maria Anastasia Fidelis Foek; Stella R. Gomaz; Yenni Mangoting	Universitas Kristen Petra Surabaya
193	1929	PPJK	THE ROLE OF THE INDEPENDENT COMMISSIONER IN MODERATING THE INFLUENCE OF INSTITUTIONAL OWNERSHIP AND GENDER DIVERSITY ON TAX AGGRESSIVITY	Amelia Nugraha Dini; Sarwenda Biduri; Dwi Amilatus Sholicha; Nurasiq	Universitas Muhammadiyah Sidoarjo
194	1853	PPJK	EVALUASI COMPLIANCE RISK MANAGEMENT (CRM) DALAM KEGIATAN PENGAWASAN DI KPP PRATAMA GIANYAR	Akhmad Shabarudin; Siti Nuryanah	Universitas Indonesia
195	2062	SIAEP	PREDIKSI SOLUSI TEKNOLOGI BLOCKCHAIN UNTUK MASALAH AKUNTANSI DI SUPPLY CHAIN FINANCE MENGGUNAKAN PENDEKATAN ANP-BOCR	Arief Rijanto	Universitas Prasetiya Mulya
196	2217	SIAEP	PENGARUH KONSISTENSI INFORMASI DAN RISIKO KECURANGAN TERHADAP REAKSI AUDITOR	Erlina Vidianing Tyas; Teodora Winda Mulia	Universitas Katolik Widya Mandala Surabaya
197	2212	SIAEP	PENGARUH FRAUD HEXAGON TERHADAP KECURANGAN LAPORAN KEUANGAN DENGAN KOMITE AUDIT SEBAGAI PEMODERASI	Angela Margaretha; Daniel Sugama Stephanus	Universitas Ma Chung
198	2250	SIAEP	SPIRITUAL INTELLIGENCE AS A MODERATION BETWEEN PROFESSIONAL ETHICS AND PROFESSIONALISM OF PUBLIC ACCOUNTANTS	Nur Hanifah; Wiyarni	STIE Malangucecwara Malang
199	1832	SIAEP	KONSEP AKUNTANSI TRIPLE ENTRY BERBASIS BLOCKCHAIN DI INDONESIA	Farhani Kautsar Nugraha; Ananta Wahyu Sasongko	Institut Teknologi dan Bisnis Tuban; Universitas Merdeka Malang
200	2144	SIAEP	PENGARUH TENUR AUDITOR EKSTERNAL TERHADAP KUALITAS LAPORAN KEUANGAN PERBANKAN INDONESIA DENGAN KEAHLIAN KOMITE AUDIT SEBAGAI VARIABEL MODERASI	Dimas Luhung Prakoso; Fitriany	Universitas Indonesia
201	2279	SIAEP	PENGARUH PROFESIONALISME DAN KOMPETENSI AUDITOR TERHADAP KUALITAS AUDIT DENGAN PENGALAMAN KERJA SEBAGAI	Titis Indah Widyawati; Achmad Dahlan	Universitas Gajayana Malang



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			VARIABEL MODERASI		
202	2275	SIAEP	PENGARUH UKURAN PERUSAHAAN DAN PROFITABILITAS TERHADAP AUDIT REPORT LAG DIMODERASI DENGAN REPUTASI KANTOR AKUNTAN PUBLIK	Gamal Malik Ndaru Murcito; Azhari Atul Aini; Fahmi Poernamawatie	Universitas Gajayana Malang
203	2105	SIAEP	STUDENTS UNDERSTANDING OF THE WHISTLEBLOWING SYSTEM AND THEIR PERSPECTIVE ON DISCLOSING FRAUD	Diah Mulya Rahayu	Universitas Muhammadiyah Sidoarjo
204	2018	SIAEP	PENGARUH KOMPLEKSITAS OPERASI DAN EFEKTIVITAS KOMITE AUDIT TERHADAP AUDIT DELAY DENGAN FAMILY DIRECTORS SEBAGAI VARIABEL MODERASI	Alrifda Salsabilah; Hariman Bone	Universitas Mulawarman
205	1912	SIAEP	ANALISIS PENGENDALIAN INTERNAL DALAM UPAYA MENCEGAH ADANYA ACCOUNTING FRAUD TENDENCY (STUDI KASUS MASJID ROUDHOTUL MUCHLISIN)	Nur Ika Mauliyah; Denari Dhahana Edtiyarsih; Muhammad Ficksan Nurrohim	UIN Kiai Haji Achmad Siddiq Jember
206	1914	SIAEP	MODEL MANAJEMEN LABA DI INDONESIA	Abdul Halim; Ahmad Dahlan; Oyong Lisa; Anwar Made	Universitas Gajayana Malang
207	1981	SIAEP	PERSONAL VALUES, ETHICAL ORIENTATION, AND ETHICAL BEHAVIOR IN ACCOUNTING STUDENTS AS PROSPECTIVE PROFESSIONAL ACCOUNTANTS	Dwi Rahayu	Universitas Sali Al-Aitaam – Bandung
208	2004	SIAEP	ANALISIS PENGARUH RISIKO PERSEPSIAN, MANFAAT PERSEPSIAN, DAN KEMUDAHAN PENGGUNAAN PERSEPSIAN TERHADAP PENGGUNAAN KREDIT ONLINE (PAYLATER) PADA E-COMMERCE DI INDONESIA	Aulia Rahmadiani Negoro; Didi Achjari	Universitas Gadjah Mada
209	1989	SIAEP	PENGARUH MASA PERIKATAN AUDIT, BEBAN KERJA, DAN UKURAN PERUSAHAAN KLIEN TERHADAP KUALITAS AUDIT	Fleuriska Olivia Nadira; Sari Atmini	Universitas Brawijaya
210	2243	SIAEP	DAMPAK PANDEMI COVID 19 TERHADAP KUALITAS AUDIT	Jean Stevany Matitaputty; Yefta Andi Kus Noegroho	Universitas Kristen Satya Wacana



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**ABSTRAKSI ARTIKEL**  
**KONFERENSI INTERNASIONAL**  
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**DO TRANSPARENCY AND ACCOUNTABILITY MATTER?  
A STUDY ON AN ONLINE-BASED CROWDFUNDING ENTERPRISE IN INDONESIA**

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**Abstrak**

*Sejak beberapa dekade terakhir, crowdfunding telah menjadi metode yang umum dipraktikkan dalam penggalangan dana (crowdfunding) dari masyarakat. Selain itu, beberapa organisasi sering menggunakan crowdfunding untuk mengumpulkan dana sebagai bagian dari proyek sosial suatu organisasi. Penelitian ini bertujuan untuk mengetahui motivasi para donator untuk terlibat dalam aktivitas crowdfunding melalui platform digital. Riset ini menggunakan Unified Theory of Acceptance and Use of Technology Model (UTAUT) untuk menyelidiki faktor-faktor yang mendorong donator berkontribusi pada crowdfunding dengan tujuan sosial. Sampel representatif dari 100 responden turut berpartisipasi dalam survei online. PLS-SEM digunakan untuk menganalisis hasil. Hasil penelitian menunjukkan bahwa transparency dan accountability berpengaruh terhadap performance expectancy. Hubungan antara accountability dan performance expectancy dimoderasi oleh social influence. Hubungan antara accountability dan performance expectancy dimoderasi oleh facilitating condition. Hasil penelitian menunjukkan bahwa social influence tidak memoderasi hubungan antara transparency dan performance expectancy. Selain itu, facilitating condition tidak memoderasi hubungan antara accountability dan performance expectancy. Accountability memiliki pengaruh yang signifikan terhadap performance expectancy. Namun, hubungan antara accountability dan performance expectancy diperlemah oleh social influence, sedangkan hubungan antara transparency dan performance expectancy diperkuat oleh facilitating condition. Hasil penelitian ini berkontribusi pada pengembangan model UTAUT dengan memodifikasi social influence dan facilitating condition sebagai moderator. Selain itu, penggunaan platform berbasis online untuk organisasi yang melakukan crowdfunding di Indonesia akan menambah bukti empiris baru.*

**Kata Kunci:** akuntabilitas, crowdfunding, transparansi, UTAUT



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## MANAJEMEN LABA AKTIVITAS RIIL DALAM BINGKAIAN TEORI AKUNTANSI POSITIF

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### ABSTRACT

*This study aims to examine the effect of bonus compensation, and political connections on real activity earnings management. The population of this study are manufacturing companies listed on the Indonesia Stock Exchange in 2016-2022. This research sampling technique uses the census method. The data analysis technique uses path analysis with the help of SmartPLS 3.0 software. The results showed that bonus compensation and political connections affect real activity earnings management. The results of this study are expected to contribute theoretically and practically. The theoretical contribution of this study is expected to provide empirical evidence that strengthens positive accounting theory. The practical contribution of this study for investors is expected to consider whether the management of the company to be used as an investment place has carried out good financial reporting without any element of interest from the management. For the government as a policy maker, they view earnings management as a deviation, so they consider that the information submitted does not fully reflect the actual condition of the company. Therefore, with this research, it is hoped that the government will no longer look badly at earnings management practices and not make earnings management part of the regulatory enforcement target.*

**Keywords:** Bonus, Politic, Earning Management, Real Activities.



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2123-6406-1-RV

**LEMBAGA PERKREDITAN DESA DALAM LEVERS OF CONTROL,  
ORIENTASI BUDAYA ORGANISASI DAN KINERJANYA**

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**Abstract:** *This study aims to provide empirical evidence about the influence of misfit management control system (levers of control) with organizational culture will have a negative effect on the financial and non-financial performance of village's credit institutions (LPD). Collecting data through surveys (filling out questionnaires) with the LPD analysis unit and obtaining responses from 138 LPDs with respondents namely pemucuk, penarik and petengen as well as two credit and accounting staff (non probability sampling). Using residual misfit regression analysis provides empirical evidence that the clan and hierarchical culture was able to have a fit (a small misfit value) with a management control system (levers of control) to influence the financial and non financial performance of the LPD. The research implication is that LPD operations need to be supported by a management control system through the mechanism of the concept of levers of control, namely belief system, boundary system, diagnostic control system and interactive control system. Each lever must be in accordance with the organizational culture that is built and occurs in each LPD which is expected to improve LPD performance.*

**Keywords:** *levers of control, organizational culture, financial and non financial performance*



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1892-5745-1-RV

***THE ROLE OF THE PERFORMANCE MEASUREMENT SYSTEM IN IMPROVING THE  
MANAGERIAL PERFORMANCE OF COOPERATIVE BUSINESS UNITS***

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***ABSTRACT***

*Our research discusses the important role of performance measurement systems in cooperative business organizations in the Banten region. Our discussion aims to prove the three hypotheses proposed, namely the influence of the effectiveness of the application of Management Accounting Information Systems (MAIS) and performance measurement systems (PMS) on managerial performance (MP) in cooperatives in Banten. We use research instruments on these three variables on a Likert scale (1-5), with quantitative methods, we analyze the research data with Partial Least Square (PLS-SEM). In obtaining data, this study used a sample of 161 cooperative managers in Lebak District, Banten Province. Finally, the results of our research were able to prove empirically the proposed hypothesis. Our discussion concludes that MAIS and PMS have a significant positive effect on MP. Our exploration found a mediating role for PMS that was able to strengthen the relationship between MAIS and MP. The mediation role is able to increase its contribution to the formation of managerial performance. The results of this study are expected to provide new knowledge for cooperative managers, beneficial for the sustainability of cooperatives in the Banten region. In addition, these results form the basis for further research improvements.*

***Keywords:*** Cooperative, Sustainability, Management Accounting Information





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1941-5899-1-RV

## THE EFFECT OF STRATEGY, INFORMATION ASYMMETRY, AND INCENTIVE SCHEME ON BUDGETARY SLACK IN FAMILY BUSINESS COMPANY

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### Abstrak

Setiap instansi pasti membutuhkan suatu anggaran sebagai sarana perencanaan maupun pengendalian atas aktivitas yang menjadi target jangka pendek dan panjang. Penyusunan anggaran sendiri dapat dilakukan salah satunya secara partisipatif dimana melibatkan berbagai pihak dalam organisasi agar anggaran yang disusun dapat mencerminkan kondisi sesungguhnya dan yang terbaik. Adapun penyusunan dengan cara ini juga dapat menimbulkan peluang terjadinya *budgetary slack* karena adanya *conflict of interest*. Penelitian ini sendiri akan berfokus untuk melihat pengaruh dari variabel penerapan strategi oleh perusahaan, keadaan asimetri informasi yang terjadi antar pihak dalam organisasi, serta sistem pemberian insentif yang diterapkan di organisasi kepada karyawannya.

Penelitian eksperimental ini sendiri dilaksanakan secara terkomputerisasi dengan menggunakan desain penelitian *2x2 mixed-subject*, dimana terdapat 2 variabel *between-subject* dan 1 variabel *within subject*. Partisipan penelitian ini adalah karyawan perusahaan *family business* yang ikut terlibat dalam menyusun anggaran perusahaan. Pengujian ini menggunakan alat analisis ANOVA dengan *Repeated Measurement*. Penelitian ini memberikan hasil bahwa variabel asimetri informasi berpengaruh positif terhadap timbulnya *budgetary slack*, sedangkan variabel strategi, skema pemberian insentif, serta interaksi dari setiap variabel terbukti tidak memberikan pengaruh pada timbulnya *budgetary slack*.

**Kata Kunci :** *budgetary slack*, strategi, asimetri informasi, skema pemberian insentif



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2244-6804-1-RV

## ***THE MEDIATING EFFECT OF STRATEGY EXECUTION ON INTELLECTUAL CAPITAL - ORGANIZATIONAL PERFORMANCE RELATIONSHIP***

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### ***Abstrak***

*Penelitian ini bertujuan untuk menginvestigasi pengaruh intellectual capital terhadap organizational performance dan menginvestigasi peran strategy execution pada pengaruh intellectual capital terhadap organizational performance. Penelitian ini menggunakan pendekatan kuantitatif dengan Partial Least Square – Structural Equation Modelling (PLS-SEM) untuk menguji hipotesis penelitian. Sebanyak 158 SMA di Jawa Timur berpartisipasi sebagai sampel data penelitian melalui pengisian kuesioner secara online atau offline. Penelitian ini menggunakan teori Resource Based View (RBV) untuk menjelaskan asosiasi antar variabel penelitian. Hasil penelitian menunjukkan bahwa intellectual capital berpengaruh positif secara langsung terhadap organizational performance. Selanjutnya penelitian membuktikan bahwa intellectual capital berpengaruh positif terhadap strategy execution dan strategy execution berpengaruh positif terhadap organizational performance. Dengan demikian, penelitian ini membuktikan secara empiris bahwa strategy execution memediasi parsial pengaruh intellectual capital terhadap organizational performance. Penelitian ini merupakan penelitian pertama yang menginvestigasi peran strategy execution terhadap pengaruh intellectual capital terhadap organizational performance SMA di Jawa Timur. Penelitian ini memberikan kontribusi teoritis terhadap pengembangan teori RBV dan kontribusi praktis kepada manajemen SMA, Dinas Pendidikan, dan pemangku kepentingan lainnya.*

**Keywords:** *Intellectual capital, Organizational Performance, Strategy Execution, Sekolah Menengah Atas.*



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**THE INFLUENCE OF FINANCIAL EXPERIENCE, FINANCIAL KNOWLEDGE,  
ENTREPRENEURIAL SPIRIT, AND THE USE OF ACCOUNTING INFORMATION ON  
MSME FINANCIAL BEHAVIOR**

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***Abstract***

This study aims to determine the effect of financial experience, financial knowledge, entrepreneurial spirit, and the use of accounting information on the financial behavior of MSMEs in the Bukit Bintang Region, Yogyakarta. Through the initial survey method which was conducted in April 2021 and the distribution of the questionnaire was carried out in September 2021, the sample in this study consisted of 34 respondents who were MSME actors in the Bukit Bintang Region, Yogyakarta. The data analysis technique uses multiple linear regression analysis with the SPSS for windows program. Based on the results of multiple linear regression, the entrepreneurial spirit has a positive effect on the financial behavior of MSMEs. Meanwhile, financial experience, financial knowledge, and accounting information have no effect on MSME financial behavior.

***Keywords:*** *Financial Experience, Financial Knowledge, Entrepreneurial Spirit, Accounting Information, Financial Behavior.*



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2210-6674-2-RV

**COMPANY COMPLEXITY MEMODERASI HUBUNGAN GOOD CORPORATE GOVERNANCE DAN GREEN INTELLECTUAL CAPITAL DENGAN SUSTAINABILITY PERFORMANCE**

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**ABSTRACT**

*This study aims to test and analyze company complexity, moderating the relationship between good corporate governance and green intellectual capital with sustainability performance in industrial companies listed on the Indonesia Stock Exchange for the period 2017 to 2021. This type of research is quantitative research, using secondary data. The data analysis method used is a panel data regression test using Microsoft Excel and Eviews 9 applications. The population in this study is all industrial companies listed on the Indonesia Stock Exchange in the period 2017 to 2021. The data collection technique in this study is a purposive sampling technique with the results of 50 study populations into 30 research samples processed in this study. The results showed that company complexity moderated the relationship between good corporate governance and green intellectual capital simultaneously with sustainability performance in industrial companies for the period 2017 to 2021. While partially, simultaneously, Green intellectual capital affects Sustainability performance, Company complexity strengthens the relationship between good corporate governance and Sustainability performance, Company complexity weakens the relationship between Green intellectual capital and Sustainability performance.*

**Keywords:** *Good corporate governance; Green intellectual capital; Company Complexity; Sustainability performance*



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2083-6377-2-RV

***E-MARKETING: MAMPUKAH MEMPERKUAT PENGARUH ORIENTASI  
KEWIRAUSAHAAN DAN ASPEK SERTA LITERASI KEUANGAN TERHADAP KINERJA  
UMKM***

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***Abstract:*** MSME performance was recorded to have decreased in 2020 due to the COVID-19 pandemic. However, this condition cannot be predicted by every business actor. Various factors can affect the performance of MSMEs, and currently many concerns are factors of financial aspects, financial literacy and entrepreneurial orientation. The purpose of this study was to analyze the influence of financial aspects, financial literacy and entrepreneurial orientation on MSME performance strengthened by e-marketing in MSMEs of typical souvenirs in Malang City. This research is quantitative research. The population in this study consisted of all MSMEs running a typical Malang souvenir business in Malang City. The research sample amounted to 40 with purposive sampling as the sampling technique. Data collection using a questionnaire distributed to the object of research as measured by a Likert scale. Data testing in this study focuses on moderation hypothesis testing using the residual method. The data analysis technique uses data instrument test, descriptive statistical analysis, classical assumption test and hypothesis testing by utilizing SPSS 25 software. The test results show that financial aspects, financial literacy and entrepreneurial orientation have a positive effect on MSME performance. E-marketing is able to strengthen the influence between financial literacy and entrepreneurial orientation on MSME performance, but is unable to strengthen financial aspects on MSME performance.

***Keywords:*** MSME Performance, Financial Aspects, Literacy, Entrepreneurial Orientation



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2041-6211-1-RV

**PENGARUH FUNDAMENTAL MAKRO DAN RISKO KEUANGAN TERHADAP  
NILAI PERUSAHAAN DENGAN STRUKTUR MODAL, STRUKTUR KEPEMILIKAN,  
KARAKTERISTIK PERUSAHAAN DAN KINERJA KEUANGAN SEBAGAI  
VARIABEL INTERVENING PADA BANK YANG TERDAFTAR  
DI BURSA EFEK INDONESIA**

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**ABSTRACT**

*This study aims to analyze the influence of macro fundamentals and financial risk with capital structure, ownership structure, company characteristics, and financial performance as intervening variables on company value with indicators of stock price, earnings per share, and price to book value. This research is quantitative descriptive with a random sampling technique of 10 samples from 47 banks in Indonesia in 2019-2022 listed on the Indonesia Stock Exchange. The analysis technique uses Partial least Square (PLS). The results showed that macro fundamentals have a significant effect on company value, company characteristics have a significant effect on financial performance, financial risk has a significant effect on company characteristics, financial risk has a significant effect on ownership structure, financial risk has a significant effect on capital structure, and capital structure has a significant effect on financial performance. In addition to the six hypotheses, it shows insignificant, so that the company's value is influenced by macro fundamentals, financial risk, capital structure, company characteristics, ownership structure, financial performance of 0.330 or 33%. So that 67% are influenced by variables outside the study.*

**Keywords :** *Macro Fundamentals, Capital Structure, Company Characteristics, Financial Performance, Company Value*



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1900-5773-2-RV

## ANTESEDEN EFEKTIVITAS AUDIT INTERNAL PADA PERGURUAN TINGGI DI JAWA TIMUR

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### **Abstract**

*The importance of internal control in higher education institutions to increase operational accountability and efficiency. This research can provide valuable insights for decision makers, stakeholders and practitioners in developing and strengthening internal control in higher education institutions. This study aims to prove the effect of competence, independence and time budget pressure on the effectiveness of internal audit. The sample collection technique for this study was snowball sampling at university internal control unit lecturers in east java. The samples obtained were 60 respondents. Data analysis technique using smarPLS. The results of this study indicate that competence and time budget pressure have a significant effect on the effectiveness of internal audit while independence has no significant effect on the effectiveness of internal audit. The rectorate is expected to be able to provide additional budget for internal control unit members to attend training in order to improve their competence. The rectorate also order to motivate internal control unit members to work on audit assignments more quickly and efficiently.*

**Keywords:** *competency, independence, time budget pressure, internal audit effectiveness*



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## DOES NARCISSISM TRULY MODERATE TRAINING ON PERFORMANCE AMONG MILLENNIAL AND GEN Z ACCOUNTANTS AT STARTUPS?

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### Abstrak

Penelitian dilatarbelakangi oleh besarnya peran akuntan milenial dan gen z di industri *start-up*. Kinerja dan faktor yang memengaruhinya menarik untuk diteliti mengingat *start-up* telah merambah ke banyak sektor, implementator industri 4.0, dan berkontribusi dalam mencapai SDGs. *Training* diyakini dapat meningkatkan kinerja karyawan namun kepribadian narsistik dikhawatirkan oleh banyak kalangan memodifikasi dampak yang diharapkan dari *training* terhadap kinerja. Penelitian ini bertujuan untuk mengungkap kepribadian narsistik akuntan milenial dan gen z dalam memoderasi pengaruh *training* terhadap kinerja akuntan milenial dan gen z yang bekerja di perusahaan *start-up*. Penelitian dilakukan dengan metode kuantitatif. Pengumpulan data melalui kuesioner. Penelitian melibatkan 100 responden yang didapat dengan menggunakan teknik *purposive sampling*. Data dianalisis menggunakan *moderated regression analysis* dengan bantuan SPSS. Hasil penelitian menunjukkan bahwa *training* berpengaruh positif dan signifikan terhadap kinerja akuntan milenial dan gen z yang bekerja di *start-up*. Sedangkan kepribadian narsistik tidak berhasil memoderasi pengaruh *training* terhadap kinerja akuntan. Temuan ini berimplikasi bagi studi akuntansi khususnya di bidang keperilakuan dan manajemen. Penelitian ini menekankan pentingnya program pelatihan untuk meningkatkan kinerja akuntan milenial di lingkungan *start-up*. Efek nonmoderasi dari kepribadian narsistik membekali organisasi untuk selektif mencari talenta. Meskipun kepribadian narsistik dapat dikaitkan dengan rasa percaya diri, secara empiris tidak meningkatkan pengaruh *training* terhadap kinerja. Organisasi juga tidak perlu terlalu khawatir akan efek kepribadian narsistik, memfokuskan *training* sebagai pengembangan kompetensi yang lebih luas lebih berarti. Penelitian ini memiliki keterbatasan karena hanya melibatkan akuntan yang berpraktik dalam sektor privat. Penelitian selanjutnya dapat dikembangkan untuk subjek dalam konteks lingkungan kerja lain seperti akuntan publik, akuntan pemerintahan, bahkan akuntan pendidik.

**Kata Kunci:** kinerja akuntan, milenial dan gen z, narsisme, *training*, *start-up*





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2073-6279-2-RV

## PENERAPAN *DIGITAL BANKING* UNTUK PENINGKATAN KINERJA KEUANGAN UKM DI KOTA MALANG

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### **Abstract**

*The purpose of this study is to examine the impact of financial literacy and the application of the Accounting Information System (AIS) on the financial performance of Small and Medium Enterprises (SMEs) and the application of digital banking as a moderating variable. This research is a quantitative study with data obtained using a questionnaire. The respondents of this study included 129 SMEs of tempeh chips, dinoyo ceramics, batik entrepreneurs and furniture entrepreneurs in Malang City. Process the data using MRA (Moderating Regression Analysis). The results of the study prove that the application of digital banking as a moderating variable has a significant effect on the financial performance of SMEs. The results of the analysis also prove that financial literacy and the application of an effective accounting information system can improve the financial performance of SMEs. Good digital banking implementation, such as transfer, savings and other services through information technology systems by utilizing the capabilities of various types of applications, operating systems and networks to exchange information can improve the financial performance of SME traders. The research results are useful in the success of the SME digitalization program which is being promoted by the government.*

**Keywords:** *Financial Literacy, SIA, SME Financial Performance, Digital Banking*



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1880-5801-2-RV

## PENGARUH PENGETAHUAN AKUNTANSI, PENGELOLAAN KEUANGAN AKUNTANSI, DAM SISTEM INFORMASI AKUNTANSI TERHADAP KUALITAS LAPORAN KEUANGAN PADA UMKM

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### Abstrak

*Kualitas laporan keuangan sebuah perusahaan dilihat dari seberapa besar informasi yang disajikan oleh sebuah perusahaan itu bisa berguna bagi seluruh penggunanya. Kualitas laporan keuangan bisa dilihat dari berbagai faktor seperti pengetahuan akuntansi, pengelolaan keuangan akuntansi, dan sistem informasi akuntansi. Adapun tujuan penelitian ini bertujuan untuk mengetahui seberapa signifikan pengaruh pengetahuan akuntansi, pengelolaan keuangan akuntansi, dan sistem informasi akuntansi terhadap kualitas laporan keuangan pada UMKM. Penelitian ini merupakan penelitian kuantitatif. Dengan jenis data yang digunakan adalah data primer yang didapatkan dengan penyebaran kuesioner berskala likert, dimana populasinya adalah pelaku UMKM di Kecamatan Tenggilis Mejoyo di Bidang F&B yang memiliki toko permanen. Dari populasi tersebut dipilih dengan menggunakan teknik purposive sampling, didapatkan sampel sejumlah 86 responden. Pengujian data dilakukan dengan uji validitas, uji reliabilitas, uji asumsi klasik (uji normalitas, uji heterokedastisitas, uji multikolinearitas), dan statistik deskriptif. Sedangkan untuk pengujian hipotesis menggunakan analisis regresi linear berganda, uji T, dan uji koefisien determinasi  $R^2$  dengan bantuan SPSS versi 26. Hasil penelitian ini menunjukkan bahwa tidak adanya pengaruh signifikan dari pengetahuan akuntansi terhadap kualitas laporan keuangan. Tetapi pada variabel pengelolaan keuangan akuntansi dan sistem informasi akuntansi terdapat pengaruh signifikan terhadap kualitas laporan keuangan.*

**Keyword:** *Pengetahuan Akuntansi, Pengelolaan Keuangan Akuntansi, Sistem Informasi Akuntansi, Kualitas Laporan Keuangan*



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1977-5991-1-RV

## DETERMINAN NILAI PERUSAHAAN: EFEK FILANTROPI DAN MEKANISME GOOD CORPORATE GOVERNANCE

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### *Abstract*

*This study aims to examine and analyze the effects of philanthropy, independent commissioners, audit committees, and managerial ownership on firm value in financial sector companies listed on the Indonesia Stock Exchange (IDX) in 2015-2022. This research uses quantitative data types from annual and sustainability reports. This study used a purposive sampling method with 110 data samples that met the criteria and passed the data normality test. The analytical tool used is multiple linear regression analysis. Based on the results of the analysis that has been done, it was found that philanthropy has a negative effect on firm value, and independent commissioners have a positive effect on firm value. Meanwhile, the audit committee and managerial ownership do not affect firm value.*

**Keywords:** *philanthropy, independent commissioner, audit committee, managerial ownership, firm value*



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1976-5987-1-RV

## WORK PARTICIPATION AND TRANSFORMATIONAL LEADERSHIP ON EMPLOYEE COMMITMENT CV. BRILLIANO PERKASA GROUP IN SURABAYA

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**Abstract:** *Leadership is the objective of this study, which aims to determine whether work participation can influence organizational commitment. Employee CVs serve as samples. Brilliano Perkasa Group, consisting of 78 individuals using the saturated sample method. A questionnaire is used to collect data. Work participation and transformational leadership have an impact on employee organizational commitment, according to the t-test results. The F-test's findings, on the other hand, indicated that work participation and leadership had an impact on Employee Organizational Commitment.*

**Keywords:** *Work Participation, Transformational Leadership, Organizational Commitment*



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1902-5774-2-RV

## KEBIJAKAN *PEER-REPORTING* PADA MAHASISWA AKUNTANSI DI MADURA: PERSPEKTIF *GRID-GROUP CULTURAL THEORY*

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### *Abstract*

*Whistleblowing is one way to reduce the occurrence of academic fraud by encouraging students to report fraud to parties who can take action, such as lecturers. This study aims to examine the effect of the microsocial ethical environment, anonymous reporting channels, and perceived personal cost on whistleblowing intentions, with the peer-reporting type as a moderating variable. Respondents used in this study were accounting students at Trunojoyo Madura University and Bahaudin Mudhary University, with a sample of 156 students obtained using incidental sampling. The analytical method used in this research is partial least squares (PLS) using WarpPLS 7.0 software. The results of this study indicate that the microsocial ethical environment and perceived personal cost have a significant effect on whistleblowing intentions. Meanwhile, anonymous reporting channels have no significant effect on whistleblowing intentions. The results of the research on the effect of moderation give the result that the peer-reporting type does not moderate the effect of the microsocial ethical environment or the effect of perceived personal cost on the intention to do whistleblowing. Different findings in testing other moderating effects provide evidence that the type of peer-reporting moderates the effect of anonymous reporting channels on the intention to commit whistleblowing. This study also provides empirical evidence that the hierarchical dimension is a suitable policy to use for reporting wrongdoing to accounting students in Madura who receive forensic accounting courses. Referring to this research, the university can develop and use a hierarchical policy that is suitable for the two tertiary institutions.*

**Keywords:** *student whistleblowing, microsocial ethical environment, anonymous reporting channels, perceived personal cost, peer-reporting type*



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1897-5755-2-RV

## MODERASI CORPORATE SOCIAL RESPONSIBILITY PADA PENGARUH KINERJA LINGKUNGAN TERHADAP NILAI PERUSAHAAN

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### **Abstract**

*The company's operational activities that focus on utilizing natural resources if not balanced with good environmental management will affect environmental damage and the company's image which has an impact on company value. This study aims to examine environmental performance on firm value with corporate social responsibility as a moderating variable. This research is a quantitative study with a population of mining and agricultural companies listed on the Indonesia Stock Exchange in 2018-2022. Sampling using purposive sampling technique with a total sample of 77 companies. This study uses the Moderate Regression Analysis (MRA) data test with the SPSS 27 test tool. The findings show that environmental performance has a significant positive effect on firm value, as well as CSR which has a significant positive effect on firm value. However, CSR in the effect of environmental performance on firm value is not a moderating variable so it cannot moderate the effect of environmental performance on firm value. The environmental sustainability program provided is still relatively small so that social responsibility for the environment is still not an important thing for investors to consider before making an investment.*

**Keywords:** Firm Value, Environmental Performance, Corporate Social Responsibility



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1939-5896-1-RV

## PENGARUH BUDGET BASED INCENTIVE CONTRACT DAN LINGKUNGAN KERJA TERHADAP PENCAPAIAN TARGET KINERJA INDIVIDU

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### **Abstract**

*Incentives are compensation provided by the company to employees who have achievements in achieving performance targets. Providing incentives can make someone more motivated to work and achieve the set targets. The work environment is also included as a factor that can affect the achievement of performance because the work environment has a direct impact on employees. If the work environment is supportive, it can influence employees in achieving performance targets. Based on goal setting theory, performance will be easier to achieve if given feedback and based on expectation theory, someone will do something in accordance with existing expectations. This research is a replication of previous studies that are still inconsistent in results, by adding the work environment as a new variable. This research is a quantitative study that uses primary data with a research method that is experimental. The design used in this research is a 2x2 experimental design. The subjects of this study were S1 Accounting students at Widya Mandala Catholic University Surabaya. Data collection was carried out using google forms containing scenarios that were made as similar as possible to problems in the company while data analysis used Levene's test and univariate ANOVA techniques. This study provides results, namely the provision of a fixed contract budget has a greater effect when compared to being given a linear contact budget. This can be caused by a pandemic that causes people to prefer to hold on to a sure thing. Based on the results of this experimental test, a comfortable environment tends to motivate in achieving performance targets when compared to an uncomfortable environment. That is because a comfortable environment tends to have a more pleasant atmosphere and can motivate performance.*

**Keywords:** Budget Based Incentive Contract, Work Environment, and Performance Targets



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1973-6100-1-RV

## PENGARUH LITERASI KEUANGAN, REGRET AVERSION BIAS, DAN OVERCONFIDENCE TERHADAP PENGAMBILAN KEPUTUSAN INVESTASI SAHAM

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### **Abstract**

*The objective of the study was to empirically demonstrate the effects of financial literacy, overconfidence, and regret aversion biases on the stock selection process among accounting students at the university of Surabaya. It was conducted using a quantitative method and a multiple linear regression procedure. Data collected through questionnaires were then used for statistical analysis.*

*The study was conducted on a group of accounting students from a university in Surabaya, Indonesia, in 2022. The research was carried out through a purposive sampling method, and the participants were selected according to the criteria. The data processing tool used was the SPSS 25 software.*

*The results revealed that regret aversion and financial literacy biases positively impact stock selection while overconfidence negatively affects it. These biases can help investors make informed decisions when it comes to investing.*

**Keywords:** *financial literacy, overconfidence, regret aversion bias, stock investment decision*





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1877-6342-2-RV

## ENVIRONMENTAL MANAGEMENT ACCOUNTING, GREEN INNOVATION TO ECONOMIC PERFORMANCE

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### *Abstract*

*This study aims to determine how the application of environmental management accounting and green innovation to economic performance in manufacturing companies listed on the IDX in 2021. This research method is a quantitative method. The results showed that environmental management accounting had no effect on economic performance and green innovation had an effect on economic performance. Environmental management accounting has no effect because some companies spend small environmental costs. Green innovation has an effect, but in the descriptive analysis test the average value produces a minus value which means that net cash flow operation is not applied because in 2020 the cash flow value of manufacturing company operations produces a minus value so the data tested also produces a negative value.*

**Keywords:** *economic performance, environmental management accounting, green innovation*



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2247-6984-1-RV

**KALENDER TANAM RELASI BIODIVERSITY  
BAGI TAKSONOMI\* AKUNTANSI PERTANIAN BERKELANJUTAN  
(BIODIVERSITY RELATIONS PLANTING CALENDAR  
FOR TAXONOMY AGRICULTURAL ACCOUNTING SUSTAINABLE)**

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***Abstract***

*The planting calendar is the genius local wisdom as this study purpose to determine sustainable agricultural accounting for additional attention to biodiversity activities (GRI 304), namely aspects of supporting sustainable activities, as a value of 304-5. This determination provides hard and soft environmental influences, namely the value desire and embodiment as a guarantee of farmers' income in low-carbon agricultural activities. The objective is based on the planting calendar activity to guarantee the planting process to harvest. Qualitative methods with an ecophenomenology approach were used to plant calendar reveal carried out by Sido Dadi II Farmers in Keraswetan Village, Geneng District, Ngawi Regency. The results show the farmer activities in soil management regarding the evaluation of easy and inexpensive productivity increases, namely crop rotation cropping patterns, planting processes, use of fertilizers according to size and compost, integrated pest control using natural pesticides and increasing water use efficiency. The embodiment of farmer income guarantees in low-carbon agricultural activities. This indication is evidenced by the input-output relationship of farmers' income, namely environment expense on harvest. Relationship of harvest exchangeability to consumption and needs in sustainable growing season process.*

***Keywords:*** *Planting calendar, biodiversity, sustainable agricultural accounting, and harvest.*

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\* Taksonomi merujuk Kamus Besar Bahasa Indonesia berarti kaidah dan prinsip yang meliputi pengklasifikasian obyek.



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2232-6772-1-RV

## APAKAH TRANSAKSI PIHAK BERELASI MENINGKATKAN BIAYA AUDIT?

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### *Abstract*

*This study aims to find empirical evidence of the effect of related party transactions on audit fees and suspect that the effect of tunneling related party transactions on audit fees is greater than propping related party transactions. The research sample used 127 companies that are members of the manufacturing industry listed on the Indonesia Stock Exchange in 2020-2021 with 254 observations. The audit fee is measured using the natural logarithm of the audit fee which is disclosed in the annual report. Tunneling related party transactions are measured by the proportion of related party transactions of assets and expenses, which are broken down again into account receivables, other receivables and other assets. Propping related party transactions are measured by the proportion of related party transactions liabilities and sales, which are broken down again into account payables, other payables and other liabilities. The hypothesis was tested using the Panel Data Regression analysis model. This study found that related party transactions conducted by companies, both tunneling and propping, increase audit fees. The effect of tunneling related party transactions on audit fees was found to be greater than propping related party transactions. This finding is in line with agency theory which shows that related party transactions can cause agency problems so that the auditor needs to increase audit efforts to overcome the risks contained in related party transactions.*

**Keywords:** *Audit fees, Propping, Related party transactions, Tunneling*



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1947-5912-2-RV

***THE EFFECT OF STOCK LIQUIDITY ON CASH HOLDINGS FOR FIRMS LISTED IN THE INDONESIA STOCK EXCHANGE***

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**Abstrak**

*Penelitian adalah yang pertama dengan tujuan untuk menginvestigasi hubungan antara likuiditas saham dan pegangan kas perusahaan di Indonesia dari tahun 2016 hingga 2021. Dalam penelitian ini, digunakan regresi data panel yang mana ditemukan bahwa likuiditas saham memiliki pengaruh positif marjinal terhadap kas perusahaan, dengan hasil yang telah diuji konsistensinya. Hal ini dapat terjadi karena likuiditas saham menyebabkan terbentuknya blockholders yang menurunkan masalah agensi. Sehingga memacu investasi pada proyek dengan positif NPV yang dibiayai oleh kas karena biaya pendanaan lebih murah mengacu pada teori pecking order, akhirnya perusahaan akan menyimpan kas lebih besar. Selain itu, likuiditas saham yang tinggi menurunkan biaya modal terutama dari penerbitan saham baru melalui right issue. Perusahaan dapat memperbesar pilihan investasi dan memiliki kas yang lebih besar untuk mempersiapkan investasi. Terakhir, ketika likuiditas saham tinggi perusahaan dapat meningkatkan kas mereka untuk persiapan aksi buyback saat nilai saham terlalu rendah (undervalued) untuk mengambil keuntungan atau menstabilkan harga saham.*

**Kata Kunci:** *Likuiditas Saham, Kas dan Setara Kas, Peluang Investasi, Buyback*



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1898-5758-2-RV

***THE INFLUENCE OF NON PERFORMING LOAN, LOAN TO DEPOSITO RATIO, GOOD CORPORATE GOVERNANCE, NET INTEREST MARGIN, OPERATIONAL EFFICIENCY RATIO AND CAPITAL ADEQUANCY RATIO ON RETURN ON ASSETS: EVIDANCE FROM BANKING INDUSTRIES FROM 2017-2021***

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***Abstract***

*This research is motivated by the impact of the Covid-19 pandemic on national and global financial stability. In 2019, for two semesters, the stability of the Indonesian financial system was maintained amidst uncertainty due to waning globalization. Still, the risk of global financial markets increased due to the Covid-19 pandemic. Financial stability plays a significant role in achieving sustainable growth rates. Banks, with their financial performance, play the leading role in a country's financial system. This study aims to test Non-Performing Loans, Loan Deposit Ratio, Good Corporate Governance, Net Interest Margin, Operational Efficiency Ratio and Capital Adequacy Ratio to Return on Assets in the Banking Industry in 2017-2021. This study uses a quantitative method with panel data derived from financial and annual reports. The total sample of this research is 190, with 38 companies in each period. Six hypotheses were formulated and tested using Panel Data Regression Analysis with the STATA statistical tool. The results of this study show that NPL has a significant negative relationship with ROA. GCG and NIM variables have a significant positive relationship with ROA. BOPO has a positive influence on ROA, but this does not follow the negative direction researchers developed. In contrast, the LDR and CAR variables do not significantly affect ROA.*

***Keywords:*** Bank Health Level, RBBR, GCG, Return On Assets



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1956-5961-2-RV

## MODAL KERJA, *FINANCIAL CONSTRAINT*, DAN PROFITABILITAS PERUSAHAAN MANUFAKTUR SELAMA KONDISI PANDEMI COVID-19

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**Abstract:** *Working capital decisions are important for financing the operations of manufacturing companies, especially during a pandemic which indicates a decline in working capital. This study aims to examine the effect of working capital (Net Working Capital - NWC) on the profitability of manufacturing companies on the Indonesia Stock Exchange (IDX) during non-pandemic and pandemic conditions covid-19, as well as testing the moderating effect of financial constraint. The sample is determined by technique purposive sampling for manufacturing companies from 2018-2021 and analyzed with moderation regression. Results do not confirm Resource-Based Theory where working capital has a significant negative effect on profitability because high working capital creates additional costs that can reduce profits. In addition, the data shows that each sub-sector has different characteristics in terms of working capital requirements and profit-generating capabilities. There are sub-sectors with low (high) working capital that have high (low) profitability. This negative direction of working capital and profits continued until the pandemic conditions, of course, several sub-sectors experienced a decline in profitability. This study also shows that there is no moderating effect financial constraint, but financial constraint has a significant positive effect on profitability. The lower financial constraint, the company's profits continued to decline which could be due to the company's less than optimal management of available funds.*

**Keywords:** *Working Capital, Financial Constraint, Profitability, Covid-19 Pandemic*



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2054-6242-2-RV

## APAKAH *STOCK SPLIT* EFEKTIF DALAM MEMBERI SINYAL PADA INVESTOR? *EVENT STUDY* SEBELUM DAN SAAT COVID-19

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### **Abstract**

*This study aims to examine the differences in the variables of trading volume, firm value, bid-ask spread and abnormal return before and after a stock split. This research is a comparative study with an event study using 10 days before and after the stock split. The data used is secondary data with the data collection technique used is documentation. The population of this study is 30 companies that carry out stock splits in 2018-2021. Through purposive sampling used as a sample selection technique, there were 8 samples used in the study. The data analysis used in this study is SPSS 26. The results of this study indicate that there are significant differences in trading volume, firm value, and abnormal returns before and after a stock split, while there is no significant difference in the bid-ask spread variable before and after stock splits. Additional tests also provide empirical findings that none of the four variables tested experienced significant differences before and during Covid-19. Investors need to be more sensitive in reading the signals given by the company, especially through stock split activities. Signals from stock splits can be used by investors to see prospects for stock trading volume, company value and abnormal returns that they will receive in the future.*

**Keywords:** *stock split, trading volume, firm value, abnormal return, event study.*



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2230-6769-2-RV

## ENVIRONMENTAL, SOCIAL, AND GOVERNANCE DISCLOSURE ON FINANCIAL PERFORMANCE

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**Abstract:** *This study aims to provide empirical evidence regarding the effect of environmental, social, and governance (ESG) disclosures on the financial performance of companies in Indonesia. The data used is secondary data obtained from sustainability reports and company financial reports. The dependent variable of this study is financial performance as measured by return on assets (ROA). Disclosure of environmental, social, and governance as independent variables is measured using the GRI Standards sustainability report disclosure indicator items. There were 52 samples in this study and were selected using a purposive sampling method. This study uses multiple linear regression analysis methods. The results of this study are that environmental, social, and governance disclosures have a positive and significant effect on return on assets.*

**Keywords:** *Disclosure, ESG, sustainability report, GRI Standards, Financial performance.*

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2128-6412-2-RV

## PENGARUH PELAPORAN TERINTEGRASI, PROPORSI DEWAN KOMISARIS INDEPENDEN DAN PRUDENSI AKUNTANSI TERHADAP ASIMETRI INFORMASI

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### Abstrak

*Asimetri informasi merupakan suatu kondisi dimana jumlah informasi yang dimiliki oleh manajemen dan pemilik perusahaan berbeda. Manajemen perusahaan yang memiliki lebih banyak informasi dapat merugikan pemilik perusahaan dengan menutupi informasi penting demi kepentingan dirinya sendiri. Asimetri informasi akan merugikan pemilik perusahaan dikarenakan menyebabkan adanya bias dalam proses penilaian kondisi perusahaan. Tujuan dari penelitian ini adalah untuk mengetahui pengaruh integrated reporting, proporsi dewan komisaris independen, dan prudensi akuntansi terhadap asimetri informasi. Desain penelitian yang digunakan adalah desain kuantitatif dengan pengujian hipotesis. Jenis data yang digunakan adalah data sekunder berupa laporan tahunan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) dalam periode 2018-2021. Pemilihan sampel dilakukan dengan metode purposive sampling. Teknik analisis data yang digunakan adalah analisis linier berganda.*

*Hasil penelitian menyatakan bahwa integrated reporting berpengaruh negatif terhadap asimetri informasi. Sedangkan proporsi dewan komisaris independen dan prudensi akuntansi tidak berpengaruh terhadap asimetri informasi. Hal ini menunjukkan bahwa proporsi dewan komisaris independen dan prudensi akuntansi yang tinggi bukan menjadi jaminan dalam menurunkan asimetri informasi perusahaan.*

**Kata Kunci:** *Integrated Reporting, Proporsi Dewan Komisaris Independen, Prudensi Akuntansi, Asimetri Informasi*



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2242-6794-2-RV

## **FINANCIAL DISTRESS SEBELUM DAN SELAMA PANDEMI COVID 19 PADA PERUSAHAAN PERHOTELAN DI INDONESIA**

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### **Abstract**

*The research problem is whether financial performance is proxied by profitability, liquidity, and leverage and also firm size has an effect on financial distress. The purpose of this research is to examine the effect of financial performance and firm size on financial distress in the tourism, restaurant and hotel sub-sectors on the IDX before and during the Covid 19 pandemic.*

*The population is 41 companies. By method purposive sampling obtained a sample of 24 companies. The research period was divided into 2, before Covid 2018-2019 and during Covid 2020-2021 so that there were 48 data. Data analysis used logistic regression analysis with the SPSS 25.*

*The results of the study show that partially before and during the pandemic profitability has a negative effect on financial distress, liquidity has no effect on financial distress, leverage has a positive effect on financial distress, firm size has no effect on financial distress. Simultaneously profitability, liquidity, leverage, and firm size have an effect on financial distress before and during the pandemic. There are differences financial distress, profitability and leverage, but there is no differences in liquidity and firm size before and during the pandemic..*

*The research results are in line with Dewi et al., (2022) but not in line with Oktasari (2020). The research results support the signal theory, where the level of profitability, liquidity, leverage, firm size, and financial distress will be a signal for external parties in making decisions.*

**Keywords:** *Financial Performance, Profitability, Liquidity, Leverage, Company Size, Financial Distress.*



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1919-5817-2-RV

## DO THE CHARACTERISTICS OF THE BOARD OF DIRECTORS DETERMINE FIRM VALUE?

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### ABSTRACT

*This study examines the effect of board characteristics on firm value as measured by the Tobin's Q ratio. This study uses two control variables – profitability and firm size. The secondary data of this study consists of annual reports from manufacturing companies listed on Indonesia Stock Exchange of period 2019-2021. Purposive sampling is used in this study with a total of 402 observations. Panel data analysis is used in this study for its analysis technique. The results show that age of the board of directors has no effect on firm value. The presence of women variable on the board of directors has a negative effect on firm value. While the variables of educational background and existence of board of directors' independence have a positive effect on firm value.*

**Keywords:** *age, gender, education, independence and firm value*



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1932-5876-2-RV

## CORPORATE GOVERNANCE, EFISIENSI INVESTASI, DAN KINERJA KEUANGAN BUMN DI INDONESIA SEBELUM MASA PANDEMI

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**Abstract:** *Implementation of Corporate Governance (CG) is closely related to efficient investment decisions to drive financial performance, but several State-Owned Enterprises (SOEs) in Indonesia are indicated to have inefficient investments. This study aims to determine the effect of CG on financial performance, as well as the role of investment efficiency as a mediation between CG and financial performance. The sample will include 10 SOEs listed on the Indonesia Stock Exchange for the 2013-2019 period since the publication of the SOEs regulations regarding CG assessment indicators in 2012. The analysis technique used is panel data regression analysis. The results of the study found that the CG index reduced financial performance and the level of investment efficiency. These results do not confirm the resource based theory because a high CG score actually results in inefficient investment (over/under investment) and lowers financial performance. In addition, investment efficiency that is not able to mediate the effect of CG on financial performance may be due to the different industrial sectors in the sample having different investment needs. The implication of this research is the need to expand investment space for companies as well as monitoring to implement various management policies by the Ministry of SOEs.*

**Keywords:** *Corporate Governance (CG), Investment Efficiency, Financial Performance, Resource Based Theory, State-Owned Enterprises (SOEs)*



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## ***SHARE PRICE REACTION TO BUYBACK ANNOUNCEMENTS BEFORE AND DURING THE COVID-19 PANDEMIC***

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### **Abstrak**

*Studi ini meneliti tentang reaksi dari pengumuman buyback terhadap harga saham dan membandingkannya pada periode sebelum dan saat Pandemi Covid-19. Penelitian dilakukan dengan mengambil sampel dari perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2010 hingga 2022. Studi ini menggunakan metode event study untuk menganalisis reaksi pasar dari pengumuman buyback. Jumlah sampel yang terdapat pada penelitian ini sebanyak 130 pengumuman buyback selama periode penelitian. Pada periode event window [0], penelitian ini menemukan reaksi pasar berupa abnormal return yang positif signifikan sebesar 1.18% pada masa sebelum Covid-19 dan 1.31% pada masa Covid-19. Penelitian ini juga mengindikasikan bahwa terdapat reaksi pasar yang positif signifikan pada periode event window [0,+1] berupa cumulative average abnormal return (CAAR) sebesar 2.38% pada masa sebelum Covid-19 dan 2.19% pada masa Covid-19. Pada penelitian ini, tidak menemukan adanya perbedaan yang signifikan secara statistik pada reaksi pasar masa sebelum dan saat Covid-19 baik pada event window [0] maupun event window [0,+1].*

**Kata Kunci:** *Pengumuman pembelian kembali saham, studi peristiwa, pengembalian abnormal, pandemi, reaksi pasar*



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2218-6732-1-RV

## UKURAN PERUSAHAAN SEBAGAI PENGUNGKIT ANTARA STRUKTUR MODAL DAN KINERJA KEUANGAN TERHADAP NILAI PERUSAHAAN

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### ABSTRACT

*This research has the purpose to analyze the effect of capital structure and financial performance on firm value moderated by firm size. The population of this research is financial sub-sector companies listed on the Indonesia Stock Exchange. The sample taken was 33 financial sub-sector companies that experienced profits in 2020-2022 which were selected through purposive sampling technique. The analysis method uses multiple linear regression and moderated regression analysis. The results of the analysis show that capital structure has a negative and insignificant effect on firm value, financial performance has a positive and significant effect on firm value, company size is can't moderate the effect of capital structure on firm value, but company size is can to moderate the effect of financial performance on firm value. The limitations experienced are that there are companies that experienced losses in 2020-2022. The results of this research are expected to be a consideration for investors in investing.*

**Keyword:** *Capital Structure, Financial Performance, Firm Value and Firm Size*



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2076-6288-1-RV

**THE EFFECT OF DIVIDEND POLICY, PROFITABILITY, CASH HOLDING AND  
GOOD CORPORATE GOVERNANCE ON COMPANY VALUE  
(CASE STUDIES ON IDX BUMN20 COMPANIES LISTED ON THE INDONESIA  
STOCK EXCHANGE IN 2018-2021)**

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**Abstrak**

*Nilai perusahaan merupakan salah satu bagian penting dalam perusahaan untuk menarik para investor dalam berinvestasi, karena investor cenderung menanamkan modalnya pada perusahaan yang memiliki nilai perusahaan baik supaya return yang didapat juga baik. Penelitian ini bertujuan untuk mengetahui secara simultan maupun parsial pengaruh kebijakan dividen, profitabilitas, cash holding dan good corporate governance terhadap nilai perusahaan. Metode penelitian yang digunakan dalam penelitian ini merupakan kuantitatif korelasional dengan menggunakan laporan tahunan perusahaan IDX BUMN20 yang terdaftar di Bursa Efek Indonesia tahun 2018-2021. Metode pengambilan sampel pada penelitian ini menggunakan purposive sampling dengan beberapa kriteria yang sudah ditentukan sehingga diperoleh sebanyak 9 perusahaan dari total 22. Data diuji menggunakan aplikasi SPSS tipe 14. Hasil dari penelitian ini menjelaskan bahwa secara simultan kebijakan dividen, profitabilitas, cash holding dan good corporate governance berpengaruh positif signifikan terhadap nilai perusahaan. Profitabilitas berpengaruh positif signifikan terhadap nilai perusahaan, akan tetapi kebijakan dividen, cash holding dan good corporate governance tidak berpengaruh terhadap nilai perusahaan secara parsial. Manfaat dari penelitian ini secara praktis bagi perusahaan, penelitian ini diharapkan dapat memberikan kontribusi dalam mengoptimalkan nilai perusahaan. Bagi investor, menyumbangkan ide atau literasi untuk melakukan studi dan pengetahuan tentang valuasi perusahaan yang akan didanai. Bagi pemerintah, menjadi tolak ukur bagi Kementerian BUMN untuk mengetahui hasil privatisasi.*

**Kata kunci:** Kebijakan Dividen, Profitabilitas, Cash Holding, Good Corporate Governance, Nilai Perusahaan



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1963-5941-1-RV

## PENGARUH OTHER COMPREHENSIVE INCOME, FINANCIAL DISTRESS, TAX AVOIDANCE DAN FREE CASH FLOW TERHADAP MANAJEMEN LABA

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### Abstract

*This study aims to empirically examine the Effects of Other Comprehensive Income, Financial Difficulties, Tax Avoidance and Free Cash Flow on Earnings Management in Real Estate and Property companies listed on the Indonesia Stock Exchange from 2019 to 2021. This research is a quantitative study. The analytical tool used is multiple linear regression analysis with the help of SPSS 26. Through a purposive sampling technique from a total population of 60 companies, 43 companies were obtained that met the criteria as a sample. The results showed that Other Comprehensive Income, Financial Distress and Free Cash Flow had no significant effect on earnings management, while tax avoidance had a significant effect on earnings management.*

**Keywords:** OCI, Financial Distress, Tax Avoidance, FCF, Earnings Management





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2114-6424-2-RV

**ANALYSIS OF THE EFFECT OF CASH FLOW, PROFITABILITY, COMPANY GROWTH, AND DEBT COVENANTS ON ACCOUNTING CONSERVATISM IN NON-CYCLICAL PRIMARY CONSUMER GOODS COMPANIES 2018-2021**

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**Abstract**

*The pandemic Covid-19 has created economic instability in various countries, especially Indonesia. People tend to buy a lot of primary consumption goods due to fear in dealing with these conditions. These conditions force companies to meet the needs of society so that companies will earn large profits. The purpose of this study is to determine the effect of cash flow, profitability, company growth, and debt agreements on accounting conservatism. The population used in this study is non-cyclical primary goods consumption companies in 2018-2021. The sampling technique used purposive sampling order to obtain a sample of 172 samples. The data source used is secondary data obtained from the company's financial statements on the Indonesia Stock Exchange. Data analysis methods in this study are descriptive statistic, multiple linear regression, F-test, R<sup>2</sup> test, and t-test. The results showed that cash flow variable had no effect because of a negative relationship with accrual values. Profitability also has no effect because there are other factors, namely political costs. Company growth has a negative effect because companies prefer to manage earnings with earnings management. Debt covenant has a positive effect because creditors provide requirements to apply accounting conservatism principles to the preparation of financial statements.*

**Keywords:** cash flow, profitability, company growth, debt covenant, accounting conservatism



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2046-6202-1-RV

## ***INFLUENCE OF ENVIRONMENTAL PERFORMANCE, FINANCIAL RATIO, AND COMPANY SIZE ON COMPANY ENVIRONMENTAL DISCLOSURES***

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**Abstrak:** Penelitian ini bertujuan untuk menginvestigasi hubungan antara kinerja lingkungan, rasio keuangan dan ukuran perusahaan dengan pengungkapan lingkungan perusahaan dengan mendasarkan pada teori legitimasi dan stakeholder. Sebanyak 44 perusahaan non keuangan dalam periode 2017-2019 menjadi sampel penelitian dan menghasilkan 86 observasi setelah dikurangi dengan outlier. Pengujian hipotesis dilakukan dengan analisis regresi linier berganda, yang didahului dengan pemenuhan uji asumsi klasik. Hasil penelitian menunjukkan bahwa kinerja lingkungan dan leverage berpengaruh positif signifikan terhadap pengungkapan lingkungan sebagaimana yang terjadi di perusahaan manufaktur. Perusahaan menyadari pentingnya melakukan aktivitas lingkungan dan menginformasikan kepada stakeholder untuk memperoleh legitimasi masyarakat dan juga bentuk pemenuhan kebutuhan informasi perusahaan kepada stakeholder, yang sesuai dengan teori legitimasi dan stakeholder. Profitabilitas, likuiditas dan ukuran perusahaan tidak berpengaruh signifikan terhadap pengungkapan lingkungan, yang mengindikasikan terjadi pergeseran pemahaman ke arah positif tentang peran kinerja lingkungan dan pengungkapan lingkungan yang tidak lagi dipengaruhi terutama oleh kemampuan perusahaan dalam menghasilkan laba dan besar kecilnya perusahaan. Selain itu, hasil penelitian ini menjawab keraguan tentang peran rasio keuangan atau karakteristik perusahaan, yang ternyata tidak menyebabkan hubungan antara kinerja lingkungan dan pengungkapan lingkungan menjadi negatif

**Kata Kunci:** Kinerja lingkungan, pengungkapan lingkungan, rasio keuangan, ukuran perusahaan, perusahaan non-keuangan

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2051-6209-2-RV

## CASH HOLDING, EARNINGS MANAGEMENT, AND THE COVID-19 PANDEMIC

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**Abstract:** *This study seeks to investigate the effect of cash holding on earnings management and the role of the Covid-19 pandemic in strengthening the relationship. Cash is an unproductive asset that may harm firms' profitability. Consequently, firms with higher cash holding are more motivated to engage in higher earnings management to compensate lower productivity. Further, Covid-19 significantly increase cash needs because firms need more cash to pay severance and debts. Accordingly, firms are more motivated to engage in earnings management. To test these hypotheses, we focus on Indonesian listed firms in the transportation, hotel, and tourism industries, the sectors that are most affected by the pandemic in 2018-2021. Our empirical findings support the hypotheses. Thus, economic crisis increases cash holding and motivate firms more to engage in earnings management.*

**Keywords:** *Cash holding, Earnings management, Covid-19*



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2102-6466-3-RV

## THE INFLUENCE OF ADAPTIVE, COMPETENCE AND TRANSFORMATIVE LEADERSHIP ON THE PERFORMANCE OF STATE CIVIL APPARATUS IN INDONESIA

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**Abstract:** This study aims to investigate the relationship between Adaptive, Competence, and Transformative Leadership with Individual Performance. This research is a quantitative study that uses Partial Least Square Structural Equation Modeling (PLS-SEM) to test the hypothesis. Using the survey method, data was collected using questionnaires as many as 271 civil servants in East Java Indonesia participated in this study. The results showed that Adaptive, Competence, Transformative Leadership have a positive effect on Individual Performance. Additional analysis shows that the employment status of CPNS and PNS provides the same results to improve individual performance through competence, and transformative leadership. Regarding adaptive ability in civil servant status affects their performance, while CPNS does not affect their performance. This is because civil servants have more experience in adapting than CPNS. This research provides insight for government officials in improving ASN performance by paying attention to Adaptive Ability and Competence. ASN structural officials in developing effective leadership strategies to improve individual performance with transformative leadership. This research has the potential to help increase the effectiveness and productivity of ASN, which in turn will have a positive impact on public services and state development. Previous research is still rare that relates to individual performance. In addition, this research is the only study that applies Adaptive, Competence, Transformative Leadership to ASN Performance.

**Keywords:** Adaptive, Competence, Transformative Leadership, Individual Performance



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1807-5491-1-RV

## KOEFISIEN RESPON LABA KOMPREHENSIF DAN LABA YANG DIATRIBUSI SERTA FAKTOR YANG MEMPENGARUHI: PENGEMBANGAN KANDUNGAN INFORMASI LABA

(EARNINGS RESPONSE COEFFICIENT BALL & BROWN, 1968)

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**Abstract :** *Information content of earnings theory (Ball & Brown, 1968) which is embodied in the Earnings Response Coefficient (ERC) only measures how the market reacts to net profit announcements, there are not many studies that measure the information content of comprehensive earnings and attributable profits, even though financial accounting standards, both in Indonesia (SAK) and internationally (IFRS, ASU 2011-05) require the presentation of comprehensive income and attributable income in the income statement. This paper attempts to introduce the Comprehensive Earnings Response Coefficient (C-ERC) and Attribution Earnings Response Coefficient (A-ERC) to measure the information content of comprehensive earnings and attributable earnings, as well as examine the factors that influence them.*

*The results show that comprehensive income and attributable profit have information content, the market (CAR) reacts to the announcement of comprehensive income (C-ERC) and attributable profit (A-ERC), the same as net income (ERC). Although, its strength in influencing the market and level of persistence, both are stronger than net profit. Factors influencing C-ERC are persistence of comprehensive earnings, firm size and leverage, while C-ERC is influenced by persistence of attributable earnings and firm size.*

*The originality of this research is to introduce the information content of comprehensive income (C-ERC) and attributable profit (A-ERC), examine the role of presenting OCI reclassifications in increasing A-ERC, and examine the factors that influence the value of C-ERC and A-ERC.*

**Keywords:** *information content of profit, comprehensive income, attributable profit, CAR, Ball & Brown (1968)*



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2107-6366-2-RV

## EKSEKUTIF BERLATAR BELAKANG KARIER DI BIDANG AKUNTANSI DAN KEUANGAN DAN EFISIENSI INVESTASI PERUSAHAAN

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### *Abstract*

*Globalization fosters competitiveness between firms. Hence, companies must be able to compete by implementing strategic management that promotes sustainable growth. Company sustainability is determined by fixed asset investment as a prerequisite for growth. Company also needs competent managers to undertake strategic management to achieve efficient asset investment. However, the lack of expertise and competence of managers can result in investment inefficiencies that can lead to wasted capital resources, decreased profitability, and inhibited corporate growth. This study aims to determine the influence of the presence of CEO and CFO with accounting and/or finance work experience on the efficiency of corporate investment. This study was conducted on 171 manufacturing companies listed on the IDX from 2015 to 2019. Panel data regression analysis was used to test the hypotheses on 855 data. We found that that the CEO with accounting and/or finance experience tend to reduce non-efficient investment, but CFO did not. This study shows that the accounting and/or finance competence of the CEO as a top management is important in making efficient investment decisions.*

**Keywords:** *Investment decision, Efficiency, CEO Characteristics, CFO Characteristics*



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2173-6528-1-RV

**ACCOUNTING FOR EMPLOYEE BENEFITS CONTRADICTIONS (CASE STUDY ON ADOPTION OF IFRIC AGENDA DECISION IAS 19 EMPLOYEE BENEFITS IN REGARDS OF ATTRIBUTING BENEFIT TO PERIODS OF SERVICE)**

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**Abstrak:** Dampak dari penerapan Siaran Pers DSAK IAI pada perusahaan dengan struktur pekerja di bawah usia 32 tahun akan menurunkan beban dan kewajiban imbalan pascakerja dan meningkatkan laba perusahaan. Tujuan dari penelitian ini adalah untuk mengetahui bagaimana dampak penerapan Siaran Pers DSAK IAI (adopsi IFRS AD IAS 19) terkait dengan pengaitan imbalan dengan masa kerja. Siaran pers ini dikeluarkan sebagai tindak lanjut dari IFRIC Agenda Decision (IFRIC AD) dan International Accounting Standard (IAS) 19 Employee Benefits mengenai pengaitan imbalan dengan masa kerja. Metode penelitian menggunakan pendekatan studi kasus kualitatif dengan paradigma kritis. Penelitian ini menggunakan metode akuntansi dialogis kritis, dengan melibatkan diskusi para praktisi, baik auditor maupun auditee, akademisi, pakar, dan penyusun standar akuntansi keuangan. Hasil analisis menunjukkan bahwa perusahaan akan menjadi kurang konservatif dalam mengambil keputusan bisnis berdasarkan informasi laporan keuangan. Penelitian ini memberikan kontribusi dalam penyempurnaan penyusunan standar akuntansi keuangan.

**Kata Kunci:** Rewards Attribution, IAI DSAK Press Release, IFRIC Agenda Decision, IFRIC Agenda Impact



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2182-6554-2-RV

## THE EFFECT OF VOLUNTARY DISCLOSURE AND CORPORATE GOVERNANCE ON THE QUALITY OF FINANCIAL REPORTING THROUGH INFORMATION ASYMMETRY

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### ABSTRACT

**Purpose.** This research aims to examine the effect of voluntary disclosure and corporate governance on the quality of financial reporting through information asymmetry as an intervening variable.

**Design / methodology / approach.** This research is a quantitative study that analyzes the relationship between voluntary disclosure, corporate governance and the quality of financial reporting through information asymmetry. The sample in the study was 225 manufacturing companies listed on the Indonesia Stock Exchange from 2016 to 2018. The sampling technique used purposive sampling technique. The data analysis technique used in this research is path analysis.

**Findings.** . The results showed that there was the direct effect of voluntary disclosure and corporate governance on the quality of financial reporting. The results also showed that there was the direct effect of corporate governance on the information asymmetry. The results also showed that there was the indirect effect of voluntary disclosure on the quality of financial reporting through information asymmetry. The indirect effect of corporate governance on the quality of financial reporting through information asymmetry was not found in this study.

**Originality / value.** This research has originality using Information Asymmetry as an intervening variable to examine the effect of the variable Corporate Disclosure and Corporate Governance on the Quality of Financial Reporting, where previous studies have never tested these four variables together.

**Keywords:** Voluntary Disclosure, Corporate Governance, Financial Reporting Quality, Information Asymmetry





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1896-5753-1-RV

**PENGARUH *FINANCIAL LEVERAGE*, PROFITABILITAS, PERSENTASE  
PENAWARAN SAHAM DAN REPUTASI *UNDERWRITER* TERHADAP  
*UNDERPRICING***

**(Studi Pada Perusahaan Yang Melakukan IPO Tahun 2020-2022)**

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**Abstract**

This study aims to determine the effect of stock underpricing in the initial public offering (IPO) on the Indonesia Stock Exchange. This study uses independent variables, namely financial leverage, profitability, percentage of stock offerings and underwriter reputation. The population used in this study are all companies that have made initial public offerings (IPO) on the Indonesia Stock Exchange in the 2020-2022 period, namely 163 companies. The research sample was taken using a purposive sampling method with a sample of 137 companies. The analytical method used in this study is multiple linear regression analysis. This study used the SPSS statistic 26 program. The purpose of this research was to find out whether the variables financial leverage, profitability, percentage of stock offerings and underwriter reputation have an effect on underpricing. The results of the study show that profitability has a negative effect on stock underpricing, the percentage of stock offerings has a positive effect on stock underpricing when conducting an initial public offering (IPO) on the Indonesia Stock Exchange in the 2020-2022 period. Meanwhile, the financial leverage and underwriter reputation variables have no effect on stock underpricing when conducting an initial public offering (IPO) on the Indonesia Stock Exchange in the 2020-2022 period.

**Keywords:** Underpricing, Initial Public Offering



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2129-6413-1-RV

***IN THE SHADOWS OF UNCERTAINTY: MENGUNGKAP PENGARUH GLOBAL  
ECONOMIC POLICY UNCERTAINTY PADA KINERJA SAHAM IDX30***

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***Abstract***

*This study aims to empirically examine the effect of global economic policy uncertainty and stock volatility and returns. The population for this research consists of the companies listed in the IDX30 index, with the study focusing specifically on the year 2022. Purposive sampling was employed to select a sample of 26 companies from the IDX30 index within a monthly research timeframe. By using the multiple linear regression technique, this study yielded intriguing findings that diverged from the initial hypotheses which showed that global economic policy uncertainty had a negative (positive) impact to stock volatility (stock return). Therefore, the findings of this pioneering research contribute to the body of knowledge regarding the impact of economic policy uncertainty on stock market dynamics in emerging economies, particularly shedding light on the specific case of Indonesia.*

***Keywords:*** *global economic policy uncertainty, stock volatility, stock return*



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2192-6574-2-RV

## PENENTU KUALITAS LABA: MEKANISME CORPORATE GOVERNANCE DAN KONSERVATISME AKUNTANSI.

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### **Abstrak**

*Penelitian ini bertujuan untuk menganalisis pengaruh kepemilikan manajerial, proporsi komisaris independen, dan konservatisme akuntansi terhadap kualitas laba. Sumber data penelitian kuantitatif ini melibatkan 23 perusahaan manufaktur sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia tahun 2018-2021. Pengambilan sampel dilakukan dengan menggunakan metode purposive sampling. Metode analisis penelitian ini menggunakan analisis regresi berganda. Hasil penelitian ini menunjukkan bahwa kepemilikan manajerial, proporsi komisaris independen, dan konservatisme akuntansi berpengaruh signifikan terhadap kualitas laba. Penelitian ini memberikan implikasi bahwa kepercayaan investor ditentukan oleh kualitas laba perusahaan. Hal ini diperlukan bagi perusahaan untuk memperhatikan penerapan tata kelola perusahaan yang baik dan konservatisme akuntansi*

**Kata kunci:** *Kualitas Laba, Kepemilikan Manajerial, Proporsi Komisaris Independen, Konservatisme Akuntansi*



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2211-6676-2-RV

## RISK MANAGEMENT, INTELLECTUAL CAPITAL MANAGEMENT STRUCTURE DAN SUSTAINABILITY PERFORMANCE

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### ABSTRACT

*This study aims to examine and analyze the effect of Risk Management, Intellectual Capital and Management Structure on Sustainability Performance in industrial companies listed on the Indonesia Stock Exchange for the period 2017 to 2021. This type of research is quantitative research, using secondary data. The data analysis method used is the panel data regression test using the Microsoft Excel and Eviews 9 applications. The population in this study is all industrial sectors listed on the Indonesia Stock Exchange in the period 2017 to 2021. The data collection technique in this study was a purposive sampling technique with the results of the 50 study populations became 35 research samples processed in this study. The results of the study show that Risk Management, Intellectual Capital and Management Structure simultaneously influence sustainability performance in industrial companies from 2017 to 2021. While partially Risk Management influences Sustainability Performance, Intellectual Capital does not affect Sustainability Performance, and Management Structure influences Sustainability performance.*

**Keywords:** *Risk Management, Intellectual Capital and Management Structure; Sustainability Performance*



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2111-6375-1-RV

## DAMPAK LIKUIDITAS DAN UMUR PERUSAHAAN TERHADAP *CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE* DENGAN PROFITABILITAS SEBAGAI VARIABEL PEMODERASI

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### **Abstract**

*Corporate Social Responsibility Disclosure (CSRD) is a process of communicating the social and environmental impact of an organization's economic activities on specific interest groups and on society as a whole. The purpose of this study was to test empirically and analyze the partial effect of liquidity and company age on Corporate Social Responsibility Disclosure and to test profitability and company age on Corporate Social Responsibility Disclosure. This research was conducted on manufacturing companies listed on the Bursa Efek Indonesia (BEI). This type of research is explanatory research with a quantitative approach. Explanatory research is research that aims to explain the position of the variables studied and the relationship between one variable and another. The population in this study are manufacturing companies that publish sustainability reports in 2018-2020. The number of research samples were 12 companies tested with multiple linier regression and the MRA test of the absolute value difference model. The results showed that partially liquidity and firm age had a significant negative effect on Corporate Social Responsibility Disclosure. Profitability was not able to strengthen the influence of liquidity and firm age on Corporate Social Responsibility Disclosure.*

**Keyword :** *Corporate Social Responsibility Disclosure (CSRD), Liquidity, Firm Age, Profitability.*



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2277-6897-1-RV

## PENGARUH REPUTASI KANTOR AKUNTAN PUBLIK DAN AUDIT REPORT LAG TERHADAP NILAI PERUSAHAAN DIMODERASI EARNING PER SHARE

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### **Abstract**

*Firm value is the investor's perception of the company which is usually reflected through its stock price. The purpose of this study was to empirically test and analyze the partial effect of Public Accounting Firm (KAP) reputation and audit report lag on firm value and test Earning per Share (EPS) in moderating the effect of Public Accountant Office (KAP) reputation and audit report lag on company value. company. This research was conducted on companies listed in the LQ45 index on the Indonesia Stock Exchange (IDX). This research was conducted with a quantitative approach using secondary data in the form of company financial statements. The population in this study are companies listed on the LQ45 index on the Indonesia Stock Exchange in 2021-2022. The research sample was carried out using purposive sampling technique so that a sample of 26 companies was obtained. The data analysis technique used is descriptive statistical analysis, linear regression analysis and moderation test with the residual method. The results of the study show that partially the reputation of the Public Accounting Firm (KAP) has an effect on firm value, audit report lag has no effect on firm value, Earning per Share (EPS) is not able to strengthen the influence of the reputation of the Public Accounting Firm (KAP) on firm value, and Earning per Share (EPS) is not able to strengthen the effect of audit report lag on firm value.*

**Keywords:** KAP, Audit, Company Value, EPS



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1987-6193-1-RV

## PENGARUH STRUKTUR KEPEMILIKAN ASING, PAJAK TANGGUHAN, *FREE CASH FLOW*, *PROFITABILITY*, DAN *LEVERAGE* TERHADAP MANAJEMEN LABA SEBELUM DAN SELAMA PANDEMI COVID-19

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**Abstract:** *Earnings management is an activity in which management intervenes in external financial reporting. This study aims to examine the effect of foreign ownership structure, deferred taxes, free cash flow, profitability, and leverage on earnings management before and during the Covid-19 pandemic in manufacturing companies in the industrial and chemical sectors listed on the Indonesia Stock Exchange 2016-2020. The purposive sampling method was used as a method of determining the sample, thereby obtaining a sample of 39 issuers. The data analysis technique uses multiple linear regression analysis techniques. Based on the research findings, shows that the structure of foreign ownership, deferred taxes, free cash flow, profitability, and leverage did not affect earnings management prior to the Covid-19 pandemic. Meanwhile, research findings show that free cash flow and profitability affect earnings management, but foreign ownership structures, deferred taxes, and leverage do not affect earnings management during the Covid-19 pandemic.*

**Keywords:** *Deferred Taxes, Earnings Management, Financial Performance, Foreign Ownership Structure, Free Cash Flow.*



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2013-6102-2-RV

## PENGARUH PENGUNGKAPAN TANGGUNG JAWAB SOSIAL DAN UKURAN PERUSAHAAN TERHADAP NILAI PERUSAHAAN DENGAN PROFITABILITAS SEBAGAI VARIABEL PEMODERASI

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**Abstract:** *This study aims to investigate and provide empirical evidence of the effect of corporate social responsibility and firm size on firm value with profitability as a moderating variable. Different from previous research, this study considers corporate social responsibility disclosures based on their quality and quantity. Signaling theory is used as a basis to develop the hypotheses. The population of this study is food and beverage companies listed on the Indonesia Stock Exchange (IDX) during the 2017-2021 period. The sample selection method used is the purposive sampling method with 40 companies fulfilling the criteria. The total number of observations used are 157 observations during the five-year observation period. The data analysis method applied in this research is Moderated Regression Analysis (MRA). This study successfully finds that the quantity of corporate social responsibility positively affects firm value. In addition, profitability is able to strengthen the positive relationship between firm size and firm value. Contrary to the hypothesis proposed, this study finds that the quality of corporate social responsibility and firm size negatively affect the value of the company. However, profitability is not able to strengthen the positive relationship between quantity and quality of corporate social responsibility on firm value.*

**Keywords:** *firm value, profitability, corporate social responsibility, firm size, signaling theory*





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2093-6329-2-RV

## POLITICAL CONNECTION ,RISK COMMITTEE DAN NILAI PERUSAHAAN: PROFITABILITAS SEBAGAI MEDIASI

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### **Abstract**

*This study aims to analyze the effect of political connection and risk committee on firm value with profitability as a mediating variable. The object of this research is a Financial Company in Indonesia. The sampling technique in this study used purposive sampling which was carried out on 180 samples at Financial Companies in Indonesia in 2020-2021. Data analysis techniques in this study used Panel Data with Stata 14 statistical tools. The results showed that Political Connection has a negative effect on Firm Value, Risk Committee has no effect on Firm Value, Political Connection has no effect on Firm Value through Profitability, and Risk Committee has no effect on Firm Value through Profitability.*

**Keywords :** *Political Connection, Risk Committee, and Firm Value through Profitability.*



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2147-6465-2-RV

***THE INFLUENCE OF TRANSFER PRICING WITH TAX HAVEN MECHANISM ON  
THE DECREASE OF TAX RATES FOR PUBLIC LISTED COMPANIES IN THE  
INDONESIA STOCK EXCHANGE***

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**Abstrak**

Studi ini meneliti dampak *transfer pricing* yang diungkapkan di laporan tahunan perusahaan terhadap tarif pajak perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) untuk periode 2015-2019. Penelitian ini bersifat kuantitatif dengan tujuan untuk melihat adakah pengaruh dari praktik *transfer pricing* terhadap penghindaran tarif pajak di Indonesia. Populasi yang digunakan dalam penelitian ini merupakan seluruh perusahaan terbuka kecuali perusahaan yang termasuk ke sektor perbankan. Total data penelitian yang diperoleh adalah sebanyak 50 dengan 5 tahun penelitian. Proksi yang digunakan untuk variabel independen adalah *effective tax rate* (ETR), sedangkan variabel dependen menggunakan penjualan terhadap pihak berelasi. Adapun variabel kontrol yang digunakan dalam penelitian ini yaitu ukuran perusahaan dan *return on assets* (ROA). Peneliti menggunakan teknik *purposive sampling* dalam pengambilan data dan mengolah data tersebut menggunakan *software* Eviews 12 dengan metode regresi data panel. Secara simultan, *transfer pricing* berpengaruh signifikan terhadap penurunan tarif pajak. Sedangkan secara parsial, *transfer pricing* (*sales* pihak berelasi) berpengaruh positif, *return on assets* dan ukuran perusahaan memiliki pengaruh yang negatif terhadap penurunan tarif pajak pada perusahaan *go public* yang ada di Bursa Efek Indonesia (BEI).

**Kata kunci:** *effective tax rate*, penghindaran pajak, penjualan terhadap pihak berelasi, *transfer pricing*



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2234-6776-2-RV

## ***INFLATION, INTEREST RATE, EPS, AND PER ON SHARE PRICES OF LQ45 INDEX COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE (IDX) 2017-2021***

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### **Abstrak**

*Harga saham penting bagi perusahaan karena mencerminkan nilai perusahaan di pasar modal. Harga saham dapat berubah-ubah karena pengaruh faktor ekonomi makro dan faktor ekonomi mikro, diantaranya: Inflasi, Suku Bunga, Earning Per Share (EPS), dan Price Earning Ratio (PER). Penelitian ini bertujuan untuk mengetahui pengaruh inflasi, Suku Bunga, EPS dan PER terhadap harga saham. Penelitian ini dilakukan pada perusahaan yang terdaftar dalam indeks LQ-45 di Bursa Efek Indonesia pada tahun 2017-2021. Penelitian ini menggunakan metode kuantitatif. Jumlah sampel yang digunakan dalam penelitian ini berjumlah 24 perusahaan selama periode 5 tahun sehingga didapat jumlah data sebanyak 120 dengan metode purposive sampling. Teknik analisis yang digunakan adalah regresi linier berganda. Hasil analisis pada penelitian ini menunjukkan inflasi tidak berpengaruh terhadap harga saham perusahaan indeks LQ45, Suku Bunga tidak berpengaruh terhadap harga saham perusahaan indeks LQ45, EPS berpengaruh positif dan signifikan terhadap harga saham perusahaan indeks LQ45, dan PER berpengaruh positif dan signifikan terhadap harga saham perusahaan indeks LQ45.*

**Kata Kunci:** *Harga Saham, Inflasi, Suku Bunga, Earning Per Share (EPS), Price Earning Ratio (PER).*



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2070-6269-1-RV

**AGRESIVITAS PAJAK, ENVIRONMENTAL PERFORMANCE, LEVERAGE DAN LIKUIDITAS TERHADAP CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE DENGAN PROFITABILITAS SEBAGAI PEMODERASI**

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**Abstract**

*The focus of this study is the company's lack of attention and awareness of social responsibility, which results in conflicts between companies and communities regarding the impact of company operations. This shows that there are multiple factors that influence corporate social responsibility. The purpose of this research is to find out how tax aggressiveness, environmental protection, leverage, and liquidity affect the disclosure of corporate social responsibility, with profitability as a moderator. This research was conducted on 19 consumer non-cyclic companies listed on the Indonesia Stock Exchange during the 2017-2021 period, using a purposive sampling technique. Data were analyzed using panel data regression using eviews 12.0. The results show that tax aggressiveness has a significant negative effect on CSR disclosure, while leverage has a positive effect on CSR disclosure. Environmental protection and salary have no effect on CSR disclosure. Profitability cannot reduce tax aggressiveness, level of environmental protection, and disclosure of corporate social responsibility, but can strengthen or reduce the effect of liquidity on social responsibility.*

**Keywords :** Corporate Social Responsibility Disclosure, Tax Aggressiveness, Environmental Performance, Leverage, Liquidity, Profitability.



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2216-6723-1-RV

## DETEKSI KESULITAN KEUANGAN BAGI PERUSAHAAN YANG *DELISTING* DARI BURSA EFEK INDONESIA : PENDEKATAN MODEL ALTMAN

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### Abstract

*The purpose of this study is to analyze the company's financial performance before delisting from IDX using Altman Z-Score Model and analyze Altman Model Z-Score based on the reason for its delisting. This research was conducted on companies delisted from the IDX from 2007-2019. This research is a quantitative descriptive research. The data used is quantitative data with secondary data sources obtained using documentation technique methods. The research sample amounted to 10 (ten) companies with qualifications as many as 2 (two) manufacturing companies and 8 (eight) non-manufacturing companies. The analysis models used are the Original Altman Z-Score Model for manufacturing companies and the Modified Altman Model for non-manufacturing companies.*

*The results showed that most companies experienced financial distress in 2 (two) years before the company was delisted from IDX. The research also showed that financial performance calculated using the Altman Model corresponded to the reasons for the company's delisting. This shows that the Altman Model can still be used to describe the state of companies that experienced financial distress in the 2 years before the company was delisted from the IDX, except for companies that were delisted due to mergers. Companies that are delisted due to mergers do not always experience financial difficulties.*

**Keywords:** *Financial Performance, Altman Z-Score, Financial Distress, Delisting*



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2203-6641-2-RV

## DETERMINANTS OF INVESTMENT INTENTION IN THE ISLAMIC CAPITAL MARKET: A STUDY ON GENERATION Z IN MALANG CITY

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### Abstract

The Islamic capital market has great potential to foster long-term economic and monetary stability. Investors in Indonesia's Islamic capital market are still very few. People aren't very intentioned in investing, and they lack the expertise to weigh the merits of the Islamic capital market against its potential dangers. Thus, the goal of this research is to analyze how risk aversion, social media influencers, and disposable income affect Generation Z's propensity to engage in the Islamic capital market. This study employs a quantitative methodology to analyze Malang City's millennial population. The researchers gathered a total of 200 accidental samples for their study. PLS (Partial Least Squares) analysis was used to decipher the data gathered. Analysis of the data reveals that knowledge of Islamic capital markets, risk tolerance, and recommendations from influential people on social media all play a role in determining whether or not an individual decides to invest in Islamic capital markets. Data study, however, reveals that personal income has no bearing on a person's propensity to invest. The findings of this research have real-world applications for encouraging young people in Malang City, Indonesia, to engage in the Islamic capital market. Motivating Generation Z to invest in the Islamic capital market requires educational activities targeted at enhancing Islamic capital market literacy, effective risk management, and harnessing the positive influence of social media influencers.

**Keywords:** Disposable income, generation Z, investment intention, islamic capital market literacy, risk perception, social media influencer.



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2160-6495-2-RV

**PENGARUH OWNERSHIP STRUCTURE, INDEPENDENT COMMISSIONER, AUDIT COMMITTEE, DAN PRUDENCE TERHADAP EARNINGS QUALITY PADA PERUSAHAAN SEKTOR FINANCIALS YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2017- 2021**

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**ABSTRACT**

*Along with the movement of the growth rate of Gross Domestic Product (GDP) in Indonesia which can describe economic conditions in a country, it is necessary to conduct research related to the quality of profits in the business sector which is recorded as not experiencing growth contraction based on the Gross Domestic Product (GDP) data. This study aims to examine the effect of managerial ownership, institutional ownership, independent board of commissioners, audit committee, and prudence partially on earnings quality. The population in this study are financial sector companies listed on the Indonesia Stock Exchange for the period 2017-2021 using a purposive sampling method to determine the research sample resulting in 48 companies that meet the sample criteria. This research is a type of quantitative research using secondary data from the official website [idx.co.id](http://idx.co.id), as well as determining the data analysis technique in the form of multiple linear regression analysis. The results of this study indicate that institutional ownership, independent board of commissioners, and prudence have an effect on earnings quality. Meanwhile, managerial ownership and audit committee have no effect on earnings quality.*

**Keywords:** *managerial ownership, institutional ownership, independent commissioner, audit committee, prudence, earnings quality.*



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2196-6587-2-RV

## PENGARUH ASIMETRI INFORMASI, FINANCIAL DISTRESS, KEPEMILIKAN MANAJERIAL, LEVERAGE, DAN PROFITABILITAS TERHADAP KONSERVATISME AKUNTANSI

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### *Abstract*

*The existence of inconsistent results from previous research encourages further research on the factors that influence accounting conservatism. The independent variable information asymmetry is proxied by spread, financial distress is proxied by Altman z-core, managerial ownership is proxied by KM, leverage is proxied by debt to equity ratio (DER), and profitability is proxied by return on assets (ROA). Meanwhile, accounting conservatism as the dependent variable is proxied by accruals. This research is a quantitative research. The purposive sampling method, namely selecting samples based on predetermined criteria, is used in determining the research sample. So that 170 observational data were obtained from 34 manufacturing companies listed on the Indonesia Stock Exchange (IDX) during 2016 – 2020. The analysis technique in this study was multiple linear regression. The statistical program used is SPSS version 25. The results of this study indicate that: (1) information asymmetry has a positive effect on accounting conservatism, (2) financial distress has a negative effect on accounting conservatism, (3) managerial ownership has no effect on accounting conservatism, (4) leverage has a negative effect on accounting conservatism, and (5) profitability has a positive effect on accounting conservatism.*

**Keywords:** *accounting conservatism, information asymmetry, financial distress, managerial ownership, leverage, profitability*





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1951-5922-1-RV

## ANALYSIS OF THE EFFECT OF CURRENT RATIO AND NET PROFIT MARGIN ON SHARE PRICES IN LARGE TRADING SUB-SECTOR SERVICE COMPANIES (WHOLESALE) ON THE INDONESIA STOCK EXCHANGE

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### ABSTRACT

This study aims to determine the effect of current ratio and net profit margin on stock prices carried out by large trading sub-sector service companies (wholesalers) listed on the Indonesia Stock Exchange. The population of this study is large trade (wholesale) sub-sector service companies listed on the IDX in 2021-2022. The sample was determined based on purposive sampling method, as many as 40 companies.

The method used in this study is quantitative method. This method is used to predict the influence between one variable and another, in this study the variables  $X_1$  (Current Ratio) and  $X_2$  (Net Profit Margin) are independent variables and variable Y (Stock Price) is an dependent variable, the instruments used are secondary data and to analyze the data simple regression analysis is used.

The results in this study are variable Current Ratio (CR) has a negative and significant effect on Stock Price, Net Profit Margin (NPM) has a positive and significant effect on Stock Price. Current Ratio (CR) and Net Profit Margin (NPM) together have a significant effect on Stock Price. research shows that current ratio has a negative and significant effect on stock price, net profit margin has a positive effect on stock price.

**Keywords:** *Current Ratio, Net Profit Margin, and Stock Price.*



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2063-6231-1-RV

## ***DAMPAK KINERJA KEUANGAN AKIBAT CORPORATE GOVERNANCE PADA CORPORATE INTERNET REPORTING***

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### **Abstrak**

*The study was based on numerous instances of careless corporate management that prevented the company's financial performance from being accurately and in compliance with the rules on disclosure through corporate internet reporting. In order to assess the effect of financial performance induced by corporate governance on corporate internet reporting, 58 companies covering the disclosure of corporate internet reporting conducted by companies listed in IDX80 in 2022 were obtained as samples obtained from purposive sampling. This study is a quantitative research with testing tools SEM-PLS method on SmartPLS 4.0, which shows that corporate governance does not affect the disclosure of corporate internet reporting. Other results show that financial performance has a negative effect on corporate governance and a positive effect on corporate internet reporting. Furthermore, the relationship between financial performance and corporate internet reporting cannot be mediated by corporate governance. To explore for indirect links in corporate governance where this result is novel.*

**Keyword:** *Kinerja Keuangan, Corporate Governance, Corporate Internet Reporting.*



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2074-6277-1-RV

## **DETERMINAN PENYUSUNAN LAPORAN KEUANGAN PADA UMKM DI KOTA MOJOKERTO**

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### **Abstract**

*One that has a low contribution to the gross added value in East Java Province in 2021 is the City of Mojokerto. The small gross added value of SMEs shows that the productivity of these SMEs is in the low category. This study aims to analyze and determine the factors that influence the preparation of financial statements. The factors used in this research are education, business scale, accounting training, and understanding of accounting as independent variables, preparation of financial statements as the dependent variable. The research method used is a quantitative research method with primary data obtained from questionnaire. The sampling method used in this study was a convenience sampling method and data were analyzed using WarpPLS 8.0 software. The results of this study state that education does not have a significant influence on the preparation of financial reports. On the variable business scale, accounting training, and understanding of accounting has a significant influence on the preparation of financial statements. Based on the results of the research, it shows that SMEs owners must often attend accounting training and increase their understanding of accounting so that their understanding of the preparation of financial reports increases.*

**Keywords** : Education, Business Scale, Accounting Training, Understanding of Accounting, Preparation of Financial Statements



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1991-6025-2-RV

## ACCOUNTING CONSERVATISM DETERMINANTS : LEVERAGE AS MODERATING VARIABLE

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**Abstrak** Perusahaan mengalami ketidakpastian keuangan dan non keuangan dalam menjalankan usahanya sehingga memerlukan kehati-hatian dalam memilih metode akuntansi yang tepat. Tujuan penelitian ini adalah memperoleh bukti empiris mengenai pengaruh dari financial distress, investment opportunity set, leverage, kepemilikan managerial, kepemilikan institusional, profitabilitas, dan ukuran perusahaan sebagai variabel independen terhadap konservatisme akuntansi sebagai variabel dependen dengan leverage sebagai variabel moderating. Perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) dari tahun 2019 sampai 2021 adalah populasi penelitian dan metode purposive dengan enam kriteria sampel digunakan dalam penelitian ini dengan hasil 32 perusahaan dan 96 data memenuhi kriteria sampling. Teknik analisis yang digunakan dalam penelitian ini adalah analisis regresi data panel menggunakan aplikasi Eviews. Hasil olah data adalah tidak terdapat pengaruh dari financial distress, investment opportunity set, leverage, kepemilikan managerial, kepemilikan institusional, profitabilitas, dan ukuran perusahaan terhadap konservatisme akuntansi, dan leverage memoderasi pengaruh ukuran perusahaan terhadap konservatisme akuntansi. walaupun perusahaan besar menurut political cost theory cenderung ingin menanggukhan laporan earning periode sekarang ke periode mendatang, namun karena perusahaan memiliki leverage dan kreditur akan memonitor perusahaan, maka manajer cenderung ingin menampilkan kinerja yang baik agar kreditur yakin perusahaan dapat membayar kewajibannya sehingga perusahaan tidak menerapkan konservatisme akuntansi

**Keywords:** Accounting Conservatism, Leverage, Investment Opportunity Set, Profitability



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2048-6192-1-RV

## PENGARUH *INTELLECTUAL CAPITAL*, PERENCANAAN PAJAK, KEPEMILIKAN MANAJERIAL, DAN KOMITE AUDIT TERHADAP NILAI PERUSAHAAN

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### *Abstract*

*This study aims to empirically examine the effect of intellectual capital, tax planning, managerial ownership, and audit committees on firm value. The proxy for measuring the variable firm value or the dependent variable is tobin's q. The independent intellectual capital variable uses the VAIC proxy, the tax planning variable uses the ETR proxy, the managerial ownership variable uses the outstanding shares divided by management ownership, and the audit committee variable uses the total number of audit committee members. This study uses a quantitative-causal type of research with a population of 65 banking companies listed on the IDX in 2017 - 2021. The data used in this research is secondary data obtained from annual reports or financial statements of banking sector companies listed on the IDX in 2017 - 2021. The total samples that were collected and passed the purposive sampling criteria were 39 samples using the multiple linear regression analysis method with the help of the SPSS version 26 data processing program. This study obtained the results that intellectual capital and tax planning have not been able to influence company value either simultaneously or partially. This shows that the management of intellectual capital and the implementation of tax planning have not had a significant impact on increasing firm value. Meanwhile, for managerial ownership and audit committee variables, the results have a positive effect on firm value. The conclusion that can be drawn from this research is that an increase in firm value to attract investors can be influenced by the existence of managerial ownership and audit committees within the company. Meanwhile, the management of intellectual capital and the implementation of tax planning have not been able to have a positive effect on firm value. Due to limitations in time, the scope of the research sample, and knowledge, it is hoped that future researchers can use more varied variables and expand the scope of the research sample.*

**Keywords:** *firm value, intellectual capital, tax planning, managerial ownership, audit committee*



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2154-6485-2-RV

***PENGARUH ESG MEMODERASI KINERJA KEUANGAN  
TERHADAP NILAI PERUSAHAAN***

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***Abstract***

*This research was conducted with the aim of knowing that Environmental, Social, and Governance (ESG) could strengthen the relationship between financial performance (ROE, EPS, and DER) and firm value. This study uses multiple linear regression with the study population, namely all companies except the financial sector listed on the Indonesia Stock Exchange for the 2017-2021 period and publishing sustainability reports. Data were taken from Refinitiv using a purposive sampling method, which obtained 115 companies for 5 years. The first hypothesis shows that there is an influence between financial performance (ROE, EPS, and DER) and firm value. While the second hypothesis shows that ESG strengthens the effect of financial performance proxied by ROE and EPS on firm value, it does not have an effect on financial performance proxied by DER on firm value. This shows that the high value of debt does not cause significant losses that affect the value of the company. On the other hand, this research also supports the theories of resource-based view (RBV) and legitimacy theory, which explain that companies must run their businesses responsibly.*

**Keywords:** *Environmental Social Governance, ROE, EPS, DER, Firm Value.*



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2252-6824-1-RV

## KETEPATAN WAKTU PELAPORAN KEUANGAN PADA PERUSAHAAN MANUFAKTUR SEBELUM DAN SELAMA MASA PANDEMI COVID-19

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### *Abstract*

*The research problem is whether the complexity of company operations (X1), audit committee (X2), managerial ownership (X3), and public ownership (X4) affect the timeliness of financial reporting (Y). The purpose of this research is to examine the effect of the complexity of company operations, audit committees, managerial ownership and public ownership on the timeliness of financial reporting in manufacturing companies before and during the Covid 19 pandemic.*

*The research population for manufacturing companies listed on the IDX for the 2018-2021 period is 166 companies. The sampling method used purposive sampling method, obtained 103 sample companies for 4 years of observation with 412 observations, obtained from audited annual reports, samples taken from the website [www.idx.co.id](http://www.idx.co.id). Data analysis techniques used descriptive statistics and Logistic Regression Analysis with the SPSS 25 test tool.*

*The results of the research partially before and during the pandemic X1 and X3 had an effect on the Timeliness of Financial Reporting, while X2 and X4 had no effect on the Timeliness of Financial Reporting. Simultaneously X1, X2, X3, and X4 affect the Timeliness of Financial Reporting before and during the pandemic. Then there is a difference in X1 before and during the pandemic, and there is no difference in Y, X2, X3 and X4. before and during the pandemic.*

*The research results are in line with Afriyeni & Doni (2019), Didi Gusriadi (2020) but not in line with Prasetyo & Sari (2019) and Emil Lia Majid (2022). The research results support signaling theory and agency theory, where the level of complexity of company operations, audit committees, managerial ownership and public ownership will affect the timeliness of financial reporting and provide a signal for external parties in making decisions.*

**Keywords:** *Timeliness of Financial Reporting, Complexity of Company Operations, Audit Committee, Managerial Ownership, Public Ownersh*



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1962-5942-1-RV

## **PENGARUH *FREE CASH FLOW*, *FINANCIAL DISTRESS*, *EMPLOYEE DIFF* DAN *CORPORATE SOCIAL RESPONSIBILITY* TERHADAP *EARNING MANAGEMENT***

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### ***Abstract***

*This study aims to explain the effect of free cash flow, financial distress, employee diff and corporate social responsibility on earning management in transportation companies listed on the Indonesia Stock Exchange in 2019-2021. This study used a purposive sampling method for sample selection. The number of samples in this study were 32 companies. Data analysis techniques in this study used multiple regression analysis with SPSS version 23.0. The results of this study prove that free cash flow affects earnings management. Meanwhile, financial distress, employee diff and corporate social responsibility have no effect on earning management.*

**Keywords :** *Earning Management, Free Cash Flow, Financial Distress, Employee Diff, CSR*





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2284-6910-2-RV

**PENGARUH *FINANCIAL PERFORMANCE*, *MAQASHID SYARIAH* TERHADAP  
*CORPORATE REPUTATION* MELALUI *ISLAMIC CORPORATE SOCIAL  
RESPONSIBILITY* SEBAGAI VARIABEL MODERATING**

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**ABSTRACK**

*This study aims to prove and test the effect of Financial Performance and Maqashid Syariah on Corporate Reputation with Islamic Corporate Social Responsibility empirically as a moderating variable. The object of this research is a Sharia Commercial Bank company registered in Indonesia in 2019-2020. The sampling technique in this study used the purposive sampling method with a total sample of 28 companies for 2 years. The data analysis technique in this study used the panel data regression testing method with the Eviews10 tool. The results of the research partially show that Financial Performance has an effect on Corporate Reputation and Maqashid Syariah has no effect on Corporate Reputation. Then Islamic Corporate Social Responsibility is able to moderate the relationship of Financial Performance in measuring ROA (Return on Assets) to Corporate Reputation and Islamic Corporate Social Responsibility has not been able to moderate the relationship of Maqashid Syariah to Corporate Reputation. The results of the research simultaneously show that only Financial Performance has an influence on Corporate Reputation.*

**Keywords :** *Financial Performance, Maqashid Syariah, Corpoare Reputation, and Islamic Corporate Social Responsibility*



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2007-6070-2-RV

## PENGUNGKAPAN ISLAMIC CORPORATE GOVERNANCE DAN ISLAMIC CORPORATE SOCIAL RESPONSIBILITY: DAMPAKNYA TERHADAP ISLAMICITY PERFORMANCE INDEX PADA BANK UMUM SYARIAH DI INDONESIA

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**Abstract:** *Performance measurement in Islamic banks differs from conventional banks, necessitating the use of Islamicity Performance Index. Islamic Corporate Governance (ICG) and Islamic Corporate Social Responsibility (ICSR) are considered as factors influencing the financial performance of companies. This research aims to investigate the impact of ICG and ICSR on the financial performance of Islamic Commercial Banks based on the Islamicity Performance Index. The independent variables in this study are ICG and ICSR, while the dependent variable is the Islamicity Performance Index, proxied by Profit Sharing Ratio (PSR), Zakat Performance Ratio (ZPR), Equitable Distribution Ratio (EDR), and Islamic Income (II). Purposive sampling technique was used to select the sample. The sample consists of 60 annual reports of Islamic Commercial Banks listed in the Financial Services Authority (OJK) for the period 2017-2022. The hypothesis testing results using panel data regression reveal that ICG only influences ZPR, while it does not affect PSR, EDR, and II. The results also indicate that ICSR has an impact on PSR and EDR, whereas it does not affect ZPR and II. This research contributes to the existing literature by examining the relationship between Islamic Corporate Governance, Islamic Corporate Social Responsibility, and the Islamicity Performance Index in the context of Islamic Commercial Banks. The findings provide insights into the specific variables that significantly influence the financial performance of Islamic banks, thereby offering guidance for practitioners, policymakers, and stakeholders in enhancing the performance and sustainability of Islamic banking institutions.*

**Keywords:** *Islamicity Performance Index, Islamic Corporate Governance, Islamic Corporate Social Responsibility*



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2215-6705-2-RV

## ANALISIS FAKTOR YANG MEMPENGARUHI PEMBIAYAAN MURABAHAH PADA BANK UMUM SYARIAH DI INDONESIA

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### Abstrak

*Penelitian ini didasari dengan adanya peningkatan kasus sengketa pembiayaan murabahah yang ditangani oleh pengadilan agama yang terus meningkat. Hal ini sejalan dengan jumlah pembiayaan murabahah yang dimanfaatkan oleh masyarakat. Banyak faktor yang mempengaruhi pembiayaan murabahah baik faktor internal maupun eksternal. Dalam penelitian ini faktor internal yang menjadi fokus penelitian. Tujuan penelitian ini adalah membuktikan secara empiris pengaruh Capital Adequacy Ratio (CAR), Modal Sendiri dan Financing to Deposit Ratio (FDR) terhadap pembiayaan murabahah dengan Dana Pihak Ketiga (DPK) sebagai variabel moderasi pada bank umum syariah di Indonesia tahun 2017-2022. Penelitian ini menggunakan pendekatan kuantitatif dengan menggunakan analisis regresi moderasi serta menggunakan data sekunder yang diperoleh dari laporan keuangan tahunan yang diterbitkan di website resmi masing-masing bank syariah. Sampel yang digunakan pada penelitian ini sebanyak 54 dari 9 Bank Umum Syariah dan periode pengamatan 2017–2022 dengan teknik pengambilan sampel menggunakan purposive sampling. Data yang diperoleh kemudian diolah dengan menggunakan alat bantu Eviews 12.0. Hasil penelitian menunjukkan bahwa: 1) CAR tidak berpengaruh terhadap pembiayaan murabahah 2) Modal Sendiri berpengaruh positif terhadap pembiayaan murabahah 3) FDR berpengaruh positif terhadap pembiayaan murabahah 4) DPK tidak mampu memoderasi pengaruh CAR terhadap pembiayaan murabahah 5) DPK mampu memoderasi dengan memperlemah pengaruh modal sendiri terhadap pembiayaan murabahah 6) DPK mampu memoderasi dengan memperlemah pengaruh FDR terhadap pembiayaan murabahah.*

**Kata Kunci:** Murabahah, Dana Pihak Ketiga, Syariah



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2092-7063-1-RV

## IMPLEMENTASI CORPORATE SOCIAL RESPONSIBILITY BERDASARKAN INTEGRASI ISLAMIC ECOSOPHY DALAM MEMBANGUN KELANGSUNGAN USAHA

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### ABSTRACT

*This study aims to determine how the implementation of social responsibility for the community and the environment around PT Perkebunan Nusantara XIV Takalar Regency. This is to find out how the conformity of social responsibility with the concept of Islamic philosophy carried out by PT Perkebunan Nusantara XIV. This is to find out how the impact on business continuity from the application of Islamic philosophy-based social responsibility. The research method uses an interpretive phenomenological approach because this study uses the concept of Islamic philosophy in which the researcher will mingle with the community in the research. In addition, this study also focuses on the phenomena associated with the application of CSR so that phenomenological interpretations are considered relevant to be used in this study. The results of the study show that the implementation of social responsibility for the community and the surrounding environment by PT Perkebunan Nusantara has been carried out in terms of responsibility, environmental concern, and humanity, the suitability of PT Perkebunan Nusantara XIV is in accordance with the concept of Islamic philosophy seen from the regulate and supervise approach. , an environmental economics approach and a self-regulating approach. The impact on business continuity from the application of Islamic philosophy-based social responsibility is seen from sustainability in the economic sector, sustainability in the social sector, and sustainability in the environmental sector.*

**Keywords:** *Corporate Social Responsibility, Islamic Ecosophy, and business continuity.*



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2003-6063-1-RV

## ANALISIS KINERJA MAQASHID SYARIAH TERHADAP *FINANCIAL SUSTAINABILITY* PADA BANK UMUM SYARIAH DI INDONESIA

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**Abstract:** *This study examines the relationship between maqashid performance and financial sustainability (FSR) of islamic banking in Indonesia. The maqashid performance as measured by Maqashid Syariah Index (IMS) developed by Mohammed & Taib (2015). The hypothesis predicts that the level of IMS will effect on the financial sustainability of Islamic banking. This study also includes profitability as a control variable that also influences the financial sustainability of Islamic banks. The sample consists of 58 data from 12 Islamic Comercial Bank listed on The Financial Services Authority (OJK) on 2016 – 2020 period. The hypothesis is tested by using multiple regression analysis. The empirical results of the study show IMS significantly has negative effect on the FSR. However, profitability proxied by ROA has significantly positive effect on the FSR. The study contributes to the literature regarding the factors that influence the sustainability of Islamic bank in Indonesia. However, further research is needed regarding the proper measurement of financial sustainability for Islamic banks, which can include social aspects, sharia compliance and efforts to achieve maqashid goals from Islamic banks.*

**Keywords:** *Islamic Banking, Financial Sustainability, Maqashid Syariah, ROA*



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## ANALISIS AKAD JUAL BELI ONLINE PADA APLIKASI SHOPEE DALAM PERSPEKTIF FATWA DSN MUI

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### Abstrak

This study aims to examine the provisions of the online buying and selling transaction mechanism at Shopee in the DSN-MUI Fatwa. Contracts that the practice of buying and selling in Islam must fulfill the pillars and conditions of sale and purchase that have been determined, including the perpetrator of the contract must be legally competent and mature, there is *sighat al-'aqd*, there is an object of goods being traded. This research is a type of qualitative research. Methods of data collection is done by using interviews, and documentation. Data analysis was carried out through the stages of data reduction, data display, and drawing conclusions. Data validity test was carried out using the triangulation method. The results of this study indicate that the buying and selling transaction mechanism through the Shopee application is in accordance with the existence of a DSN-MUI fatwa such as the contract actor who must be legally competent and mature, the *qabul* consent must be clear and carried out in one assembly, the payment method is in accordance with the provisions of sharia principles, handover accept the seller who has to send the goods directly or indirectly, the handover of the goods the expedition provider sends the goods on behalf of the seller, and there is a right of payment if the goods received are not appropriate.

**Keywords:** Akad, Buying and Selling Online, DSN-MUI Fatwa



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## ANALYSIS OF ONLINE BUYING AND SELLING ACADEMIC ON THE SHOPEE APPLICATION IN THE DSN MUI FATWA PERSPECTIVE

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### **Abstrak**

*Tujuan dari penelitian ini adalah untuk mengevaluasi ketentuan mekanisme transaksi jual beli online di Shopee yang diatur dalam Fatwa DSN-MUI. Dalam agama Islam, praktik jual beli harus memenuhi rukun dan syarat yang telah ditetapkan, seperti syarat pelaku akad yang harus cakap hukum dan baligh, keberadaan sighth al-'aqd, dan objek barang yang diperjualbelikan. Penelitian ini termasuk dalam jenis penelitian kualitatif. Metode pengumpulan data dilakukan melalui wawancara dan dokumentasi. Analisis data dilakukan melalui tahap reduksi data, display data, dan penarikan kesimpulan. Validitas data diuji dengan menggunakan metode triangulasi. Temuan dari penelitian ini menunjukkan bahwa mekanisme transaksi jual beli melalui aplikasi Shopee telah sesuai dengan fatwa DSN-MUI, seperti syarat pelaku akad yang harus cakap hukum dan baligh, ijab qabul yang harus jelas dan dilakukan dalam satu majelis, metode pembayaran yang sesuai dengan prinsip syariah, serah terima penjual yang harus mengirimkan barangnya secara langsung atau melalui penyedia ekspedisi atas nama penjual, serta adanya hak khiyar jika barang yang diterima tidak sesuai.*

**Kata Kunci:** Akad, Jual Beli Online, Fatwa DSN-MUI



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2005-6064-1-RV

**NILAI PERUSAHAAN DITINJAU DARI PENGARUH *ISLAMIC CORPORATE GOVERNANCE* DAN *ISLAMIC SOCIAL REPORTING* DENGAN KINERJA KEUANGAN SEBAGAI *VARIABLE MODERATING*  
(Studi Pada Sektor Industri Barang Konsumsi Indeks ISSI)**

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***Abstract***

*This study aims to determine the effect of Islamic Corporate Governance and Islamic Social Reporting on corporate value through financial performance. This study uses a quantitative method with an explanatory approach. The data used in this study is secondary data with the data collection method using a purposive sampling method with 20 samples of consumer goods industry companies registered at ISSI during the period 2018 to 2021. The independent variables in this study are Islamic Corporate Governance and Islamic Social Reporting. While the dependent variable is the value of the company. And financial performance as a moderating variable. Hypothesis testing was carried out using Eviews.12 software. The results of the study show that Islamic Corporate Governance has a significant effect on company value. Meanwhile, Islamic Social Reporting has no effect on firm value. And financial performance cannot moderate the effect of Islamic Corporate Governance and Islamic Social Reporting on firm value.*

***Keywords:*** *Islamic Corporate Governance, Islamic Social Reporting, Company's Value, Financial Performance*





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2153-6500-2-RV

## ACCOUNTABILITY ARISAN CULTURE BASED ON UKHUWAH ISLAMIAH PERSPECTIVE

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### Abstract

The purpose of this research is to analyze accountability *arisan* culture based on *Ukhuwah Islamiyah* perspective. The research was conducted in Bangkalan, Madura. The method used is interpretivist paradigm with qualitative approach. Qualitative data obtained by conducting interviews. The informants in this research are the Arab social gathering community and religious expert. Data analysis techniques in this study are data reduction, data presentation, validity, and drawing conclusions. The research found the meaning of receivable in *arisan* in broader context than existing concept of receivable in accounting, namely *arisan* as *ukhuwah Islamiyah*, *arisan* as trust relationship, *arisan* as social spiritual responsibility and has become a culture in the *arisan*. Sincerity to help fellow members is an accountability not only to society but also to God. The obligation to pay the *arisan* which is intended not only because of an obligation but is also interpreted as a form of accountability to humans (social) and God which is manifested in the form of *ukhuwah Islamiyah*.

**Keywords:** accountability, receivables, shariah accounting, *Arisan*, *ukhuwah Islamiyah*



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2278-6895-2-RV

**ANALISIS PENERAPAN  
CORPORATE SPIRITUALITY RESPONSIBIITY (CSpR)  
BERDASARKAN SURAH AL-MUDASSIR AYAT 38-39  
DAN KITAB TARBIYAH WA TAHDZIB  
PADA PONDOK PESANTREN BUSTANUL ULUM WARU PAMEKASAN**

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**ABSTRACT** *This study aims to analyze the application of corporate spirituality responsibility based on surah al-mudassir verses 38-39 and the book of tarbiyah wa tahdzib at the bustanul ulum waru Pamekasan Islamic boarding school. The method used is qualitative with a qualitative descriptive approach. The data analysis technique in this study is data reduction, conducting data analysis and drawing conclusions. The object of research is at the Bustanul Ulum Waru Islamic Boarding School, Pamekasan Regency. The type of data used in this research is primary data. Data obtained through interviews and documentation. The results of this study reveal that the analysis of the application of CSR to profit is interpreted as a sense of contentment, CSR to people is interpreted as responsibility for welfare and CSR to the planet is interpreted as a shared responsibility.*

**Keywords:** Profit, People, Planet



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1953-6348-1-RV

***FINANCING TO DEPOSIT RATIO DAN NON-PERFORMING FINANCING: PERAN  
ISLAMIC CORPORATE GOVERNANCE PADA BANK SYARIAH DI INDONESIA***

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**Abstract**

This study aims to analyze the role of Islamic corporate governance (ICG) in mediating and moderating the effect of financing on the level of non-performing financing (NPF) of Islamic banks in Indonesia. ICG is measured using the ICG implementation self-assessment variable, while financing is measured using the ratio of financing to total assets and NPF is measured using the ratio of NPF to total financing. This study uses panel data from 7 Islamic banks in Indonesia during the period 2016-2021. The sample was taken using judgment sampling technique through the criteria of Islamic Commercial Banks that have complete data. The analysis method used is panel regression with a fixed effect model with SPSS software. The results showed that no evidence of financing has a negative and significant effect on ICG. Otherwise, ICG has a negative and significant effect on NPF, and financing also do not approve to has a positive and significant effect on NPF. In addition, the results also show that ICG do not prove to mediate the negative effect of financing on NPF. Otherwise, the moderating effect of ICG on the relationship between FDR and NPF is proven to have an impact. FDR has a significant influence on NPF. The implication of this study is that Islamic banks in Indonesia need to improve ICG practices as an internal control mechanism to reduce the risk of non-performing financing and improve financial performance.

**Keywords:** Islamic corporate governance; FDR; non-performing financing; Islamic banks



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2103-6357-2-RV

## PENGUATAN AKUNTABILITAS PERSPEKTIF SYARIAH DAN TRANSPARANSI UNTUK OPTIMALISASI PENGUMPULAN DANA CASH WAKAF LINKED SUKUK

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### *Abstract*

*This research is motivated by the fact that the cash waqf linked Sukuk fund collection has not met expectations, where one of the causes is the low implementation of accountability and transparency. This study aims to analyze strategies to overcome problems and strengthen the implementation of sharia perspective accountability and transparency as an effort to optimize CWLS fundraising. The method used is the theme approach and Analytical Network Process (ANP). Data was collected through the FGD method and distributing questionnaires to several informants from BWI, nazir (waqf fund managers), Islamic Banks as LKS Collecting Cash Waqf Funds (LKSPWU), the government, and KNEKS. The results show that the main strategy in overcoming the problem is to increase the monitoring and supervision function of regulators and the government. The main strategy for strengthening accountability and transparency is competency development in related fields and setting rules for the types of information that must be conveyed to the public.*

**Kata Kunci:** *Accountability, Sharia, Transparency, CWLS, ANP*



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## NIAT MAHASISWA MELAKUKAN *WHISTLEBLOWING*: STUDI PADA MAHASISWA DIPLOMA III AKUNTANSI

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### Abstrak

Pembelajaran *daring* menimbulkan risiko mahasiswa untuk melakukan kecurangan akademik antara lain kecurangan dalam mengerjakan tugas maupun ujian karena tidak adanya pengawasan langsung perguruan tinggi dalam proses kegiatan tersebut. Mekanisme *whistleblowing* dianggap sebagai salah satu cara efektif dalam pencegahan dan pendeteksian kecurangan. Mahasiswa diharapkan dapat bertindak sebagai *whistleblower* untuk mengungkap terjadinya kecurangan akademik. Penelitian ini mencari jawaban apakah mahasiswa memiliki niat melakukan *whistleblowing*? Kemudian faktor apa saja yang mendorong mahasiswa melakukan *whistleblowing*? Hasil penelitian ini dapat bermanfaat pada masa mendatang karena perguruan tinggi dimungkinkan melakukan pembelajaran *daring*, campuran antara pembelajaran *daring* dan luring serta pembelajaran jarak jauh. Faktor pendorong niat mahasiswa melakukan *whistleblowing* dikaitkan dengan *Theory of Reasoned Action (TRA)*. Menurut TRA, faktor-faktor yang dapat mendorong mahasiswa untuk melakukan *whistleblowing* ditentukan oleh sikap dirinya terhadap *whistleblowing* dan dukungan dari pihak referan. Penelitian ini melibatkan 4 (empat) variabel independen yaitu sikap terhadap *whistleblowing*, norma subjektif, personal cost, pemberian reward dan satu variabel dependen yaitu niat melakukan *whistleblowing*. Responden yang dijadikan sampel penelitian ini sebanyak 68 (enam puluh delapan) orang. Hasil pengujian hipotesis penelitian ini yaitu hipotesis 2 (dua), 3 (tiga), dan 4 (empat) terdukung, sedangkan hipotesis 1 (satu) tidak terdukung. Penelitian ini menyimpulkan bahwa sikap terhadap *whistleblowing* tidak berpengaruh terhadap niat mahasiswa untuk melakukan *whistleblowing*, sedangkan norma subjektif dan pemberian reward berpengaruh positif terhadap niat mahasiswa untuk menjadi seorang *whistleblower*. Selain itu personal cost yang besar akan memperkecil niat mahasiswa untuk melakukan *whistleblowing*.

**Kata Kunci:** *Theory of Reasoned Action (TRA)*, *whistleblowing*, *whistleblower*, *personal cost*, pemberian reward, pembelajaran *daring*



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1883-5719-1-RV

***HOW TO APPLY ENVIRONMENTAL ACCOUNTING AT REGIONAL GENERAL  
HOSPITALS IN INDONESIA?  
(PARADIGM OF BIOREGIONALISM)***

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***Abstract***

*Applying Environmental Accounting (EA) is a form of the Bioregionalism paradigm, which unites economics and ecology. This study aims to find out how the application of EA in Regional General Hospitals (RSUD) in Indonesia today and the benefits of implementing the EA. This study uses a library research approach that integrates the findings of previous studies regarding the implementation of existing EA in RSUD. The results show that not all hospitals have a place to treat adequate waste due to the costs charged to the hospitals. Standards and policies governing EA for RSUD still need to be created, so the reference for implementing EA needs to be revised. EA reports are not reported separately and are still voluntary. EA needs to be explicitly implemented and correctly. For this reason, the government must actively monitor and create EA standards that can be used as a reference for hospitals to improve environmental and organizational performance. This study contributes to the development of the application of environmental accounting in hospitals in Indonesia.*

**Keywords:** *Bioregionalism, Environmental Accounting, Hospital.*



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## THE PILLARS OF SUSTAINABLE ECONOMIC DEVELOPMENT AND ECONOMIC GROWTH IN INDONESIA

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### ABSTRACT

*Penelitian ini bertujuan untuk menguji pengaruh pilar pembangunan ekonomi terhadap pertumbuhan ekonomi pendekatan akuntansi arus dana di Indonesia. Metode penelitian ini menggunakan pendekatan kuantitatif dengan Teknik analisis PLS. Metode penelitian ini menggunakan purposive sampling dengan alat uji penelitian yang menggunakan WarpPLS 7.0. Data penelitian ini diambil dari Badan Pusat Statistik tepatnya pada laporan Tujuan Pembangunan Berkelanjutan dan Neraca Arus Dana Indonesia pada tahun 2019-2021. Hasil dari penelitian ini memperlihatkan bahwa energi bersih dan terjangkau serta industri inovasi infrastruktur berpengaruh terhadap pertumbuhan ekonomi pendekatan akuntansi arus dana di Indonesia.*

**Keywords:** *Pertumbuhan Ekonomi pendekatan akuntansi arus dana, Tujuan Pembangunan Berkelanjutan, Energi Bersih dan Terjangkau, Industri Inovasi Infrastruktur*



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## *DETERMINAN FINANCIAL DISTRESS*

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### **Abstrak**

*Financial Distress is a situation when a company is unable to fulfill its obligations. This happens as an early sign of bankruptcy. To minimize bankruptcy, companies need to look at the condition of the company's financial statements by using financial statement analysis techniques. Financial ratios are one of the predictors of Financial Distress. The purpose of this research is to analyze the partial and simultaneous effect of Profitability, Activity, Leverage on Financial Distress in Retail Sub-Sector Manufacturing Companies Listed on the Indonesia Stock Exchange (IDX) for the 2017-2021 period. Research on Financial Distress, Profitability, Activity and Leverage was conducted at the Indonesia Stock Exchange (IDX). The subjects in this study were Manufacturing Companies in the Retail Sub Sector that were registered on the IDX in 2017-2021. The number of samples used in this study were four companies using the purposive sampling method. Data processing and analysis methods used are descriptive statistics, classical assumption testing, multiple linear regression testing, and hypothesis testing. Partial testing with the t test results Profitability has an effect on Financial Distress, Activity has no effect on Financial Distress, and Leverage has no effect on Financial Distress. Simultaneous test results with the F test namely Profitability, Activity and Leverage affect Financial Distress.*

**Keywords :** Profitability, Activity, Leverage, Financial Distress.





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1943-5905-1-RV

## PRAKTIK AKUNTABILITAS DAN KEBERLANJUTAN ORGANISASI NIRLABA DI INDONESIA: ANALISIS SITUS WEB

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**Abstract:** *Non-profit organizations are one of the government's partners in solving various economic, social, and environmental problems, especially those in line with Indonesia's Sustainable Development Goals. This organization usually depends on funding from donors or other external parties to achieve its mission. Problems that are prone to arise are misuse of funds and organizational sustainability. Therefore, the practice of accountability and sustainability needs to be considered and carried out. Through content analysis on organizational websites, this study aims to understand how non-profit organizations in Indonesia practice accountability and sustainability. This study used 60 websites of non-profit organizations working in the fields of health, social humanity, community welfare, and the environment. Data collection was carried out from January to March 2023. The non-profit organization's website discloses information on its activities and evidence of accountability to its stakeholders, such as donors, members, beneficiaries, and the general public. Formally as a "tool," most non-profit organizations express their accountability through annual reports, impact reports, and information disclosures informally through photos, videos, and news of organizational activities. In addition, as a "process", accountability mechanisms are realized through volunteer participation, self-regulation, and adaptive learning. Various forms of accountability help non-profit organizations earn and maintain the trust of their stakeholders. Then, the results of this study also show that non-profit organizations imply sustainable efforts to achieve the organization's mission by involving staff and volunteers through online fundraising from donors and other funding alternatives such as selling organizational merchandise or assisted MSME products, in addition to offering paid volunteer programs and systems. The study suggests the need to compile a directory of non-profit organizations in Indonesia along with guidelines for disclosing responsibility for their social activities.*

**Keywords:** *non-profit organization, accountability, sustainability, website disclosure, SDGs*



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## PENGARUH LITERASI DAN INKLUSI KEUANGAN TERHADAP KEBERLANJUTAN USAHA MELALUI EKSISTENSI *E-COMMERCE*

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### **Abstract**

*This study aims to analyze the effect of financial literacy and inclusion on the existence of e-commerce, analyze the effect of financial literacy and inclusion on business continuity, analyze the effect of e-commerce existence on business continuity, and analyze the effect of financial literacy and inclusion on business continuity through existence e-commerce. In the digital era and the rapid development of e-commerce, an understanding of financial literacy and access to financial services is important for business owners in maintaining the sustainability of their business. This study uses a quantitative approach by collecting data through questionnaires distributed to 100 e-commerce business owners in Malang City. The collected data were analyzed using the smartPLS method. The results of the study show that financial literacy and inclusion have a positive influence on the existence of e-commerce. Financial literacy and inclusion have a positive influence on business sustainability. The existence of e-commerce has an impact on business sustainability. A good understanding of financial concepts and financial management helps e-commerce business owners manage business finances effectively. In addition, financial literacy and inclusion also make a positive contribution to business sustainability through the existence of e-commerce. Access to financial services, increasing financial liquidity, mitigating financial risks, and increasing customer trust are the positive impacts of financial inclusion on business continuity. This research has important implications for e-commerce business owners in developing effective financial strategies, utilizing available financial services, and strengthening the existence of e-commerce to maintain business continuity.*

**Keyword:** *Financial Literacy, Financial Inclusion, E-commerce Existence, Business Sustainability*



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## CSR UNITS' ACCOUNTING STANDARDS: STILL RELEVANT?

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### Abstrak

*Pada Unit CSR BUMN, Program Pendanaan Usaha Mikro Kecil (UMK) bertujuan untuk mengembangkan kapabilitas bisnis UMK agar menjadi tangguh dan mandiri. Salah satu BUMN di bidang perkapalan di Jakarta yang mengelola program PUMK menemukan banyak piutang macet akibat mitra binaan yang tidak mampu membayar pinjaman atau terlambat membayar piutang. Tujuan penelitian ini adalah untuk menentukan cara terbaik dalam menggunakan SAK ETAP dan PSAK 71 untuk menghitung dan mencatat penyisihan kerugian piutang. Metodologi deskriptif kuantitatif diadopsi dalam penyelidikan ini. Laporan Keuangan Unit CSR Perusahaan Pelayaran periode 2020–2022 digunakan dalam penelitian ini bersama dengan data wawancara. Berdasarkan temuan studi, perusahaan ini masih menggunakan SAK ETAP, meski ada kecenderungan untuk pindah ke PSAK 71. Akibat meningkatnya kredit macet, perusahaan perlu memastikan memiliki pengendalian internal yang kuat. Persyaratan 5C dan 7P (character; capacity; capital; collateral; condition; personality; purpose; prospect; payment; profitability; protection) sangat penting untuk analisa pemberian kredit. Estimasi jumlah penyisihan kerugian piutang lebih besar bila menggunakan PSAK 71 karena menggunakan ekspektasi kerugian kredit dan dilakukan pada awal pemberian kredit, sedangkan SAK ETAP menggunakan teknik penyisihan untuk mencatat kerugian piutang pada akhir periode.*

**Kata Kunci:** Cadangan Kerugian Piutang, SAK ETAP, PSAK 71, CSR BUMN



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1982-6001-1-RV

## PENGARUH *GOOD CORPORATE GOVERNANCE*, PROFITABILITAS, DAN UKURAN PERUSAHAAN TERHADAP KETEPATAN WAKTU PENYAMPAIAN LAPORAN KEUANGAN TAHUNAN

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### **ABSTRACT**

*Timeliness of financial reports submission is very important for stakeholders in making decisions. The purpose of this study is to determine the factors that influence the timeliness of corporate financial reporting of food & beverage companies listed on the IDX (Indonesian Stock Exchange) in the period 2019 to 2021. The several factors used in this study were institutional ownership, independent commissioners, audit committees, profitability, and company size. The sample tested in this study totaled 32 samples. These factors were tested using multiple linear regression with using SPSS application tools (Statistical Product and Service Solutions). This study found that the average time needed by companies to submit their financial statements was 103 days. The results of this study indicated that institutional ownership, independent commissioners, audit committees and profitability did not affect the timely submission of financial reports of food and beverage period 2019 to 2021, while company size affected the timeliness of financial reports submission of food and beverage period 2019 to 2021.*

**Keywords:** *timeliness, institutional ownership, independent commissioners, audit committee, profitability, company size*



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1903-5777-1-RV

**DAMPAK PENERAPAN *GREEN ACCOUNTING* DAN STRUKTURMODAL  
TERHADAP PROFITABILITAS  
(STUDI KASUS PADA INDEKS SRI-KEHATI TAHUN 2017-2021)**

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**Abstrak**

Penelitian ini dilatarbelakangi adanya kenaikan kinerja keuangan Indeks Sri Kehati dalam kurun waktu 2017-2020. Kenaikan kinerja ini menunjukkan adanya kenaikan kinerja lingkungan pada indeks sri-kehati sehingga dapat dirumuskan dalam penelitian ini bahwa bagaimana perusahaan yang tergabung dengan Indeks Sri Kehati meningkatkan kinerja lingkungan di tengah fenomena rusaknya lingkungan diakibatkan oleh perusahaan. Penelitian ini bertujuan untuk menganalisis pengaruh penerapan green accounting dan struktur modal terhadap profitabilitas di Indeks Sri Kehati Bursa Efek Indonesia periode 2017-2020. Green accounting diukur dengan kinerja lingkungan, biaya lingkungan, dan pengungkapan lingkungan, sedangkan struktur modal diukur dengan debt to equity ratio (DER) sebagai variabel independen dan variabel dependen profitabilitas diukur dengan return on asset (ROA). Metode penelitian menggunakan metode purposive sampling, sampel terdiri dari 11 perusahaan yang telah dilakukan dalam proses pemilihan sampel. Penelitian ini menggunakan analisis regresi linier berganda dengan SPSS versi 26 tingkat signifikan 0,05. Hasil penelitian ini menunjukkan bahwa kinerja lingkungan dan pengungkapan lingkungan berpengaruh positif dan signifikan terhadap profitabilitas, biaya lingkungan dan debt to equity ratio berpengaruh negatif dan signifikan terhadap profitabilitas.

**Kata Kunci:** green accounting; profitabilitas; struktur modal.



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1975-5981-2-RV

## ANALISIS FAKTOR – FAKTOR YANG MEMPENGARUHI KECURANGAN LAPORAN KEUANGAN PADA PERUSAHAAN SUB SEKTOR MAKANAN DAN MINUMAN YANG TERDAFTAR DI BEI TAHUN 2019-2021

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**Abstract:** *Companies have the desire to always increase the value of the company in order to attract investors, but sometimes companies manipulate financial reports so that they always look good every year. This study aims to determine the effect of Financial Stability (ACHANGE), External Pressure (LEV), Personal Financial Needs (OSHIP) and Financial Targets (ROA) for indications of Financial Statements Fraud. The research population totaled 27 companies and the selection of research samples used a purposive sampling technique so that 10 companies were obtained with 3 years of observation, namely 2019-2021 and used multiple linear regression data analysis techniques. The results show that financial stability has a positive effect, while external pressure, personal financial needs and financial targets have no effect on indications of financial statement fraud. Simultaneously financial stability, external pressure, personal financial needs, and financial targets have a positive effect with a significance value of 0.038 on indications of fraud financial report on food and beverage sub-sector companies listed on the IDX in 2019-2021.*

**Keywords:** *Financial statement fraud, Financial Stability, External Pressure, Personal Financial Needs, Financial Targets.*



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2100-6367-2-RV

## FINANCIAL PERFORMANCE, FINANCIAL RISKS, AND SENTIMENT OF CSR DISCLOSURE

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**Abstract:** This study aims to test the influence of financial performance and financial risk on the sentiments of the CSR Disclosure, using organizations' size and the number of words in the CSR Disclosure as the control variables. Secondary data for this study were acquired from the Food and beverages Companies listed on the Indonesia Stock Exchange from 2018 to 2021. The sampling was conducted using the purposive sampling method, while the data analysis was completed using Lexicon Based Approach and regression panel data. The results show that financial performance measured using Return on Asset, and financial risks measured using Debt to Asset Ratio have positive impacts on Sentiments of CSR Disclosure. The results are supported by the robustness test which shows that high ROA positively affects Sentiments of CSR Disclosure, and low ROA negatively affects Sentiments of CSR Disclosure. Meanwhile, high DAR negatively affects CSR disclosure ratio and low DAR does not affect Sentiments of CSR Disclosure.

**Keyword:** financial performance, financial risks, sentiments of CSR Disclosure, size, number of words.



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1930-5868-2-RV

**ANALISIS PENGARUH FAKTOR KEUANGAN TERHADAP OPINI AUDIT GOING CONCERN PADA PERUSAHAAN TERCATAT DI BURSA EFEK INDONESIA PERIODE 2017-2021**

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**Abstract**

*The going concern audit opinion in financial statements, given by the auditor to a company indicates the existence of conditions and events that raise the auditor's doubts regarding the company's continued existence. This opinion is used as an initial warning to users of financial statements in making decisions. Several studies related to the factors that influence going concern audit opinions have been carried out. However, the research results still show gaps. This study aims to re-examine the factors that influence going-concern audit opinions, especially on financial factors within the company. The factors tested in this study include financial ratios consisting of liquidity ratios, activity ratios, profitability ratios and solvency ratios, as well as company growth. Firm size is used as a control variable. This study uses all companies except financial companies listed on the Indonesia Stock Exchange for the 2017 – 2021 period as research samples. Based on purposive sampling, obtained 359 companies that meet the sample criteria. Hypothesis testing in this study was carried out using logistic regression analysis. The results of hypothesis testing indicate that the liquidity ratio and solvency ratio have a positive effect on going concern audit opinion. Activity ratios and profitability ratios have a negative effect on going concern audit opinion. While the company's growth has no significant effect on the going concern audit opinion. The implications of the research in this study are the need for debt restructuring, cost savings, business strategy improvements, seeking additional financing, to selling unproductive assets so that companies can improve efficiency to overcome sustainability problems. In terms of overcoming pandemic conditions, it is necessary to establish accounting standards related to this phenomenon, evaluate business models and optimize the use of company resources.*

**Keywords:** financial ratios, company growth, going concern audit opinion





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## ***FRAUDULENT FINANCIAL REPORTING ANALYSIS USING FRAUD DIAMOND THEORY IN THE MANUFACTURING INDUSTRY***

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**Abstract:** *The objective of this study is to examine the influence of the fraud diamond theory, which comprises pressure, opportunity, rationalization, and capability, on financial statement fraud within a company. The pressure component can be assessed by considering financial stability, financial targets, and external pressure. The opportunity component is evaluated by effective monitoring and the presence of an audit committee. Rationalization is measured through auditor turnover, while capability is determined by analyzing director turnover. The research focuses on a sample of 158 manufacturing companies listed on the Indonesia Stock Exchange (BEI) between 2017 and 2021. Secondary data from annual reports and Capital IQ are utilized in this study. The data is categorized into two groups: indicated fraudulent financial reporting and non-indicated fraudulent financial reporting. To identify fraudulent financial reporting, a comparison of P-Score and Z-Score (Ozcelik, 2020) is employed. Logistic regression analysis is the chosen research methodology. The findings of the fraud diamond analysis demonstrate that the pressure elements, specifically financial stability, and external pressure, have a significant negative impact. Conversely, financial targets have a significant positive impact. The opportunity element, as measured by effective monitoring, also exhibits a significant positive influence. However, the opportunity element assessed by the presence of an audit committee, the rationalization element measured by auditor turnover, and the capability element measured by director turnover do not have a significant effect on the occurrence of fraudulent financial reporting.*

**Keywords:** *Fraud diamond, Fraudulent financial reporting*



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1859-5635-2-RV

## THE EFFECT OF VILLAGE FUND ALLOCATION AND INTELLECTUAL CAPITAL ON VILLAGE FUND MANAGEMENT ACCOUNTABILITY: INDIVIDUAL MORALITY AS MEDIATOR

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### ABSTRACT

This study examines the role of village fund allocation and intellectual capital in village fund management accountability, with individual morality as a mediator. The researchers used a convenience sampling method, involving village officials across Indonesia as the research sample. The study hypothesis was tested using SmartPLS version 4. The findings reveal several significant relationships: village fund allocation positively and significantly influences Village Fund Management Accountability, intellectual capital has a positive and significant effect on Village Fund Management Accountability, and individual morality positively and significantly affects Village Fund Management Accountability. Additionally, village fund allocation positively and significantly influences individual morality, and individual morality partially mediates the effects of village fund allocation and intellectual capital on village fund management accountability. These findings shed light on the importance of village fund allocation, intellectual capital, and individual morality in promoting accountability in managing village funds, providing valuable insights for improving fund management practices and addressing misuse of funds in Indonesia.

**Keywords:** *village fund allocation, intellectual modal, individual morality, village fund management accountability*



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1908-5795-1-RV

## THE EFFECT OF PERFORMANCE MEASUREMENT SYSTEMS ON INNOVATIVE BEHAVIOR: THE INTERVENING ROLE OF PSYCHOLOGICAL EMPOWERMENT

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### **Abstract**

**Purpose:** This study aims to empirically examine the direct and indirect effects of performance measurement systems on innovative behavior and analyze the role of psychological empowerment as an intervening variable.

**Methodology/approach:** The study adopts a survey research design, utilizing a questionnaire distributed directly to respondents. Data were collected from 133 respondents representing eight universities in Yogyakarta. A purposive sampling technique was employed to select the sample. Data analysis was conducted using structural equation modeling.

**Findings:** The results indicate that performance measurement systems directly impact innovative behavior. Additionally, the study reveals an indirect influence of performance measurement systems on innovative behavior through psychological empowerment.

**Practical implications:** The study highlights the importance of developing effective performance measurement systems and creating an environment that supports psychological empowerment to enhance innovative behavior within organizations.

**Originality/value:** The novelty of this research lies in the inclusion of psychological empowerment as an intervening variable in the relationship between performance measurement systems and innovative behavior. The findings provide practical insights for practitioners in designing effective innovation strategies and offer directions for future research in this field.

**Keywords:** Performance Measurement Systems, Psychological Empowerment, Innovative Behavior, Universities.



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2170-6518-2-RV

## MEANING AND FORM OF FINANCIAL ACCOUNTABILITY OF THE HADRAH NUR ADIRASA CONGREGATION IN MADURA INDONESIA

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### *Abstract*

*Hadrah is one type of traditional art with Islamic nuances which is still preserved. Good financial management certainly has an effect on maintaining the sustainability of the hadrah group. The party who has been given the mandate in financial management can be responsible for all financial activities in order to build trust. In this case, the researcher considers that accountability needs to be interpreted and revealed in more depth in the form of accountability both vertically and horizontally. This study aims to analyze the meaning and form of accountability in adolescent Jami'yatul hadrah Nur Adirasa in in Ketupat Village, Raas District, Sumenep Regency, using a qualitative method with a ethnography Study approach. Data collection techniques in this study were in the form of observation, documentation, and in-depth interviews. The results showed that the meaning of accountability in adolescents Jami'yatul hadrah Nur Adirasa accountability was interpreted as a vertical accountability relationship, namely accountability to Allah and horizontal accountability, namely accountability to members by prioritizing the nature of trust. The form of accountability in Jami'yatul Hadrah Nur Adirasa adolescents can be seen from two perspectives. First, the form of vertical accountability is in the form of faith and piety that everything we do will be held accountable later before Allah SWT and the form of vertical accountability is also the sincerity of the management in carrying out the mandate. Second, the form of horizontal accountability in the Jami'yatul Hadrah Nur Adirasa youth group is in the form of making simple financial reports that are only cash in and cash out because they are easily understood by the management and members before being informed to members once a month after being approved by the management.*

**Keywords :** *Meaning of Accountability, Form of Accountability, Hadrah*



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1893-5748-1-RV

## EFEK MODERASI KOMITMEN ORGANISASI AFEKTIF PADA HUBUNGAN ORGANIZATIONAL CITIZENSHIP BEHAVIOR DAN KINERJA MANAJERIAL PEMERINTAH DAERAH

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**Abstrack:** This study aim to investigates the moderating effect of affective organizational commitment on the organizational citizenship behavior (OCB) on local government performance relationship between. This study seeks to answer the inconsistency of stream of research related to the influence of OCB on managerial performance by elaborating the goal setting theory captured through the construct of affective organizational commitment. This study used a quantitative method with a survey technique involving structural officials in 56 Regional Government Organizations in Pasuruan Regency as many as 180 respondents. Testing the research hypothesis was carried out using SmartPLS 4.0. The research findings show that organizational citizenship behavior can potentially improve local governments' managerial performance. The existence of affective organizational commitment can encourage an increase in managerial performance. In addition, the research findings show that affective organizational commitment can strengthen the influence of OCB on the managerial performance of local governments. The results of this study indicate that the effectiveness of achieving organizational goals can be achieved with alignment between planning and implementing strategies with the support of organizational commitment.

**Keyword:** *organizational citizenship behavior, managerial performance, affective organizational commitment, local government*



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2145-6459-2-RV

## INTERPRETING COST-BENEFIT CONCEPT OF LOCAL WISDOM *KARAPAN SAPI*, MADURA: SOCIO-PSYCHOLOGICAL PERSPECTIVE

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**Abstract:** The aim of this study is to interpret the costs-benefit concept on *Karapan Sapi* to indigenous people of Madura based on socio-psychological perspective. This study used interpretivist paradigm with case study research design approach. Collecting data use observation and depth interview with Madurese household who have *karapan sapi* as informants. The results showed that the meaning of cost-benefit on the *karapan sapi* culture were divided into two major coding 1) The material Cost-Benefit Concept Based on Socio-Psychological Perspective which cost is interpreted as an economic sacrifice and benefit is interpreted as society perception about material social status, and 2) The non-material Cost-Benefit Concept Based on Socio-Psychological Perspective which cost-benefit is interpreted a sense of pride, and family cooperative relationship. The meaning of costs-benefit concept is analyzed based on socio-psychological perspective which show that the broader meaning arises because of the existence of very strong local values in the Madurese community which a sense of pride and family cooperative relationships are more important than the costs incurred. In this tradition, benefit in material aspect does not dominate with cash/money as goal but the society perception/social status. Non material aspect such as pride and family cooperative relationship dominate because of the characteristic of Maduresse community which strong in family relationship so they do not measure all work based on money only but rather on local values that are upheld in their culture from generation to generation and inherited the character of the Madurese. The contribution of this research is expected to be able to interpret the broader concept of cost-benefit in accounting where costs are interpreted not only as material (money) but there are local cultural values that are prioritized to be able to strengthen kinship and raise awareness of good human beings in everyday life.

**Keyword:** *cost-benefit, socio-psychological, accounting, karapan sapi, local value, human's awareness*



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1827-5549-1-RV

## FAKTOR ANTESEDEN YANG MEMPENGARUHI KUALITAS INFORMASI LAPORAN DANA DESA

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### **Abstrak**

*Akuntabilitas pengelolaan dana desa masih menjadi perdebatan dan menarik untuk dikaji oleh peneliti karena masih adanya penyelewengan yang melibatkan perangkat desa. Penelitian ini bertujuan untuk menguji faktor anteseden yang mempengaruhi pencegahan fraud dalam pengelolaan keuangan dana desa. Selain itu penelitian ini juga menguji pengaruh dari pencegahan fraud terhadap kualitas informasi laporan keuangan dana desa. Penelitian dilakukan dengan menyebarkan kuesioner di 22 Desa di Kabupaten Bantul. Hasil penyebaran kuesioner diperoleh 51 responden yaitu aparatur desa yang terlibat dalam penyusunan laporan keuangan dana desa. Teknik pengambilan sampel menggunakan teknik convenience sampling. Analisis data dalam penelitian ini diuji menggunakan metode struktural dengan smart PLS. Hasil penelitian ini menjelaskan bahwa peningkatan kompetensi, pengendalian dan moralitas berdampak pada pencegahan kecurangan dalam pengelolaan keuangan dana desa, serta pencegahan fraud berdampak pada kualitas informasi laporan dana desa. Hasil penelitian ini memberikan implikasi bagi pemerintah desa untuk meningkatkan kualitas sumberdaya manusia dan pengendalian agar pengelolaan dana desa menjadi lebih baik.*

**Kata Kunci:** *Pencegahan Fraud, Kompetensi Sumber Daya Manusia, Sistem Pengendalian Internal, Moralitas, Kualitas Informasi Laporan Dana Desa*



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2148-6456-2-RV

**THE EFFECT OF EDUCATION LEVEL, ACCOUNTING KNOWLEDGE, FINANCIAL STATEMENT PREPARATION TRAINING, AND ACCOUNTING INFORMATION SYSTEM IMPLEMENTATION ON VILLAGE-OWNED ENTERPRISES' FINANCIAL REPORTING**

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**Abstract**

This research aims to examine and assess the impact of factors such as educational background, understanding of accounting principles, training on financial reporting, and the implementation of accounting information systems on the financial reporting practices of Village-Owned Enterprises (BUMDes). The study focuses on a population of 17 Village-Owned Enterprises located in Kuantan Singingi Regency, from which a sample of 51 Village-Owned Enterprises was selected across three sub-districts. The research approach employed in this study is quantitative, utilizing primary data collected through questionnaires. The sampling technique utilized for this research is purposive sampling. The findings of this study indicate a significant relationship between education level, accounting literacy, financial statement preparation training, implementation of accounting information systems, and the quality of financial reporting in Village-Owned Enterprises.

**Keywords:** Education Level, Accounting Literacy, Financial statement preparation training, Implementation of Accounting Information Systems, Financial Reporting.





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2178-6520-2-RV

**PENGARUH KEPEMILIKAN KELUARGA, *LEVERAGE*, DAN PENGUNGKAPAN  
*CORPORATE SOCIAL RESPONSIBILITY (CSR)* TERHADAP *TAX AVOIDANCE*  
DENGAN KEPEMILIKAN INSTITUSIONAL SEBAGAI VARIABEL MODERASI**  
(Studi Pada Perusahaan Sektor Industri, Kimia Dan Pertambangan Yang Terdaftar Di Bursa Efek  
Indonesia Tahun 2021)

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***Abstract***

*The purpose of this study was to analyze the effect of family ownership, leverage, and disclosure of corporate social responsibility on tax avoidance with institutional ownership as a moderating variable. The population in this study are industrial, chemical, and mining sector companies listed on the Indonesia Stock Exchange (IDX) in 2021. Determination of the number of samples using purposive sampling method. The method used is a quantitative descriptive approach. Data analysis was performed using Smart PLS 3.2.9. The results of hypothesis testing indicate that family ownership and leverage have an effect on tax avoidance, while corporate social responsibility has no effect on tax avoidance. Institutional ownership can strengthen the influence of family ownership, leverage, and corporate social responsibility on tax avoidance.*

**Keyword :** *Family Ownership, Leverage, Corporate Social Responsibility, Institutional Ownership, and Tax Avoidance*



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2014-6106-2-RV

## DETERMINAN KEPUTUSAN *TRANSFER PRICING* PADA PERUSAHAAN SEKTOR KONSUMEN PRIMER

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### ***Abstract***

*This research is aimed to examine and analyze (1) the effect of leverage on transfer pricing decision, (2) the effect of tax expense on transfer pricing decision, (3) the effect of tunneling incentive on transfer pricing decision, (4) the effect of profitability on transfer pricing decision in consumer non-cyclicals sector companies listed on Indonesia Stock Exchange (IDX) periods 2019-2021.*

*The population in this study were the consumer non-cyclicals manufacturing companies listed on Indonesian Stock Exchange (IDX) periods 2019-2021. The sample consisted of 23 consumer non-cyclicals manufacturing companies. The sampling method used in this study was purposive sampling with certain criteria which resulted in 69 samples. The analysis technique was logistic regression analysis through the Statistical Product and Service Solution (SPSS) version 26 program.*

*The result of this study showed that (1) leverage did not affect on transfer pricing decision, (2) tax expense did not affect on transfer pricing decision, (3) tunneling incentive affected the transfer pricing decision, (4) profitability affected the transfer pricing decision.*

***Keywords:*** *Leverage, Tax Expense, Tunneling Incentive, Profitability, Transfer Pricing*



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2134-6427-2-RV

## THE FULL COSTING METHOD AS A POLICY FOR DETERMINING TUITION FEES (CASE STUDY OF TUITION FEE DETERMINATION AT UBAYA POLYTECHNIC)

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### ABSTRACT

This purpose of this study Determination of Money Implementation of Education at Polytechnic Ubaya based on Full Costing Method. The basic concept of Money Implementations of Educations calculation using full costing method or unit cost is establishment of responsibility center at faculty level and sub system / subsystem of University. With the concept of this responsibility center, basically every subsystem must be responsible for all activities that have been done by sub system respectively. The parameters used to measure the performance of each subsystem will depend on the type of responsibility center of the subsystem concerned. While the cost of the university sub- system that is not related to the learning process, the teaching will not be compensated on the unit cost, but must be accounted for independently by the subsystem concerned in accordance with the type of responsibility center of their respective.

1. Identify the activities of each subsystem in the sub-systems of the University and faculty, to then determine the status of each subsystem, whether it can be categorized as part of the unit cost calculation, or as a Strategic Business Unit.
2. Trace the total cost incurred by each faculty and subsystem that become the burden of unit cost calculation, to then be identified, whether the cost including the type of cost including controllable cost, uncontrollable cost - traceable, and uncontrollable cost - untraceable. For all costs including uncontrollable cost-untraceable, a full costing method is specified as the costing guideline of this type of fee on each faculty.

**Keyword:** *Fullcosting Methods, Unit Cost.*



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## LEADERSHIP TYPES AND WHISTLEBLOWING INTENTION IN PUBLIC SECTOR: THE MEDIATION ROLE OF JUSTICE

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**Abstract:** This study examines the effect of two leadership types, ethical leadership (EL) and servant leadership (SL), on whistleblowing intentions with three justice dimensions: distributive, interactional, and procedural, as mediators. This research involved local government organizations (LGO) employees in several regencies in Indonesia, including Purworejo, Sumbawa, Pelalawan Riau, Special Region of Yogyakarta, and Surakarta. The hypothesis was tested using the SEM-PLS technique. The results discovered that EL positively affected whistleblowing intention directly and through (mediated) procedural and interactional justice. Meanwhile, SL did not directly affect whistleblowing intention, yet it could affect it when mediated by procedural justice. Furthermore, Distributive justice could not mediate the relationship between either SL or EL on whistleblowing. Drawing from this insight, the leader of the LGOs must have the characteristic of EL since it can facilitate and motivate employees to blow the whistle when they find fraud in the organization. In addition, a leader with EL can create fairness in the organization. Thus, EL not only can affect employees to blow the whistle but also can raise the three dimensional of justice in the organization.

**Keywords:** Ethical Leadership; Justice; Local Government; Servant Leadership; Whistleblowing



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2097-6335-2-RV

## ***EFFECT INTELLECTUAL CAPITAL ON FINANCIAL PERFORMANCE AND COMPANY VALUE***

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### ***Abstrak***

*Penelitian mengkaji tentang intellectual capital, kinerja keuangan, dan nilai perusahaan perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) periode tahun 2018-2020. Sampel dalam penelitian ini diambil secara purposive sampling. Metode yang dipakai adalah regresi linier berganda. Data yang diolah adalah data sekunder sumber laporan perusahaan perbankan yang terdaftar di Bursa Efek Indonesia. Hasil penelitian menunjukkan bahwa variabel intellectual capital tidak berpengaruh signifikan terhadap kinerja keuangan. Hal ini menunjukkan bahwa kinerja keuangan yang baik atau tidak baik pada penelitian ini memiliki dampak yang sangat kecil pada Intellectual Capital, karena pada penelitian ini menggunakan periode tahun di mana Indonesia sedang mengalami krisis Covid 19. Tetapi intellectual capital berpengaruh signifikan terhadap nilai perusahaan. Intellectual Capital yang meningkat memiliki makna bahwa perusahaan juga sudah meningkatkan fokus tidak hanya pada kekayaan fisik melainkan juga kekayaan intellectual-nya. Intellectual Capital akan menjadi kekuatan internal perusahaan dan menjadi pembeda dengan perusahaan lain. Intellectual Capital nantinya akan digunakan oleh perusahaan untuk dapat memacu nilai perusahaan, khususnya daya tarik para investor.*

***Kata Kunci:*** *intellectual capital, kinerja keuangan, nilai perusahaan*



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1815-5514-1-RV

## SERVICE-BASED FINANCING MANAGEMENT IN VOCATIONAL HIGH SCHOOL

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### Abstrak

*Tujuan penelitian ini adalah untuk mengetahui metode penghitungan besaran tarif satuan biaya layanan akademik di sekolah menengah kejuruan dengan pendekatan berbasis layanan. Riset didasarkan pada metode penelitian kualitatif dengan pendekatan studi kasus. Data dianalisis dengan menggunakan teknik analisis tema yang menghubungkan domain aktivitas dengan pemicu kos untuk menghasilkan tarif layanan akademik per unit dan per level. Narasumber penelitian ini terdiri dari komite sekolah, kepala sekolah, wakil kepala sekolah bidang kurikulum, dan bendahara sekolah. Hasil penelitian ini adalah sebagai berikut: metode penetapan biaya berdasarkan aktivitas berbasis layanan dapat diimplementasikan di sekolah menengah kejuruan dengan menggunakan langkah-langkah yang terdiri dari: identifikasi kos, klasifikasi aktivitas, klasifikasi kos ke dalam kumpulan aktivitas, penentuan pemicu kos, perhitungan kos per unit pemicu biaya, dan pembebanan kos pada tiap level.*

**Kata Kunci:** Metoda costing, kos per unit, layanan akademik



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1916-5821-2-RV

## WOMEN'S INVOLVEMENT ON BOARD OF DIRECTORS AND FINANCIAL PERFORMANCE: EVIDENCE FROM SOUTHEAST ASIAN CORPORATIONS

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**Abstract:** *This paper aims to evaluate the effect of women's involvement on boards on financial performance in Southeast Asia. Three presences of women proxies, namely percentage of women, Blau index, and Shannon index. Three women proxies were utilized to get comparative results of the women's involvement variable on Financial Performance (Tobin's Q). There are 249 Southeast Asian companies with a total of 1,245 observations as the samples for five-year periods (2017–2021). The findings indicate that women's involvement on boards leads to declining financial performance, which is against agency and resource dependence theories. This paper helps corporations and related parties as a resource for preparing good and proper corporate governance, particularly in the board composition area. This study does not analyze the impact of each industry or business type. It also does not include other aspects in women aspects such as age, education level, experience, values, etc. It offers empirical data on the understudied Southeast Asian market, since the majority of previous research has focused on a single country.*

**Keywords:** *Financial Performance, Gender Diversity on Board, Women's Involvement*



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## FEMALE REPRESENTATIVE IN AUDIT COMMITTEE AND AUDIT FEES: EVIDENCE FROM INDONESIA

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**Abstrak:** Penelitian ini dilatarbelakangi minimnya literatur yang membahas gender komite audit terhadap biaya audit di Indonesia. Sementara, perempuan memiliki peran yang penting dalam tata kelola perusahaan. Tujuan penelitian ini adalah untuk menganalisis pengaruh kehadiran perempuan di komite audit pada biaya audit dengan menggunakan konteks perusahaan Indonesia. Selain itu, penelitian ini juga akan membahas apakah kehadiran perempuan di komite audit memperkuat hubungan positif faktor situasional inheren perusahaan (kompleksitas dan risiko perusahaan) pada biaya audit. Penelitian ini menggunakan model Random Effect dengan pendekatan Generalized Least Square (GLS). Sampel terdiri atas perusahaan terbuka di Indonesia dan tercatat di Bursa Efek Indonesia (BEI) pada periode tahun 2019 sampai dengan 2021. Hasil penelitian menunjukkan bahwa tidak ditemukan adanya pengaruh signifikan dari kehadiran perempuan di komite audit pada biaya audit di Indonesia. Penemuan pengaruh tidak signifikan dapat disebabkan oleh sedikitnya proporsi perempuan dibandingkan laki-laki di komite audit. Sehingga, perempuan di komite audit tidak mempunyai pengaruh yang besar dalam pengambilan keputusan. Penelitian berkontribusi pada literatur dengan memberikan bukti baru terkait hubungan kehadiran perempuan pada komite audit terhadap biaya audit.

**Kata Kunci:** perempuan, komite audit, biaya audit





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2035-6198-1-RV

**ACCOUNTABILITY ANALYSIS OF TEMPLE LAND MANAGEMENT (ETHNOGRAPHIC STUDY AT MAKSAN BANJAR PAJANG TEMPLE, MATARAM CITY)**

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**Abstract**

*Based on the karma phala philosophy, this study aims to comprehend the accountability of Maksan Banjar Pajang Temple's land management in Mataram City. This research is qualitative, using ethnographic methods. Data collection techniques were conducted using interviews, observations, and documentation for approximately one month. The informants of this research consisted of kelian banjar, treasurer, kerandan, and pemedek. The findings of this study demonstrate that Maksan Banjar Pajang Temple maintains accountability for land management by using a computerized system to record expenses and fund income. All accountability procedures for administrating the temple's land are carried out while maintaining a sincere, honest, and responsible attitude to display how the karma phala teachings are implemented. The management carries out the sincere and sincere attitude by not receiving a penny of wages for serving the dampers and taking care of Maksan Temple purely out of the desire to suck. Honest attitude by announcing financial statements at the time of sangkep every calendar month AD and only receiving rent payments by transfer to Banjar Pajang accounts at the time of sangkep. Accountability is carried out by making financial statements and adequately preparing all facilities or infrastructure of Yadnya activities. Banjar Pajang administrators apply the concept of karma phala by being accountable to God for their behavior and dampers as a form of social and spiritual accountability.*

**Keywords:** *Accountability, Ethnography, Karma Phala, Temple Land.*



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1923-5841-1-RV

## ***CLIMATE POLICIES IN INDONESIA'S DEVELOPMENT AGENDA: WHY A CARBON TAX IS MARGINALISED?***

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***Abstract:*** Drawing on the results of an exploratory qualitative study based on in-depth interviews involving government executives, politicians, business players, and non-government organisations (NGOs), this paper explores climate policies in Indonesia's national development agenda, including whether a carbon tax could be one of the national priority policy goals. The results suggest that there is heterogeneity in how Indonesian key stakeholders perceive climate policies in Indonesia's development agenda. Indonesian stakeholders are cognisant of the adverse impacts of climate change on social, economic, and environmental aspects. They also acknowledge that having clear and sound climate mitigation policies is required to achieve Indonesia's ambitious GHG emissions reduction target. However, Indonesia's development policy goals are focusing on economic growth, in particular boosting infrastructure investments, reducing poverty and inequality, and job expansion. This makes climate policies are compromised and has created conflicts between Indonesia's development agenda and its commitment to deal with climate change issues. Overall, the study finds that climate policies are incompatible with Indonesia's development agenda, therefore a carbon tax is placed at the bottom of the national policy goals.

***Keywords:*** climate policies, carbon tax, development, GHG emissions



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**PENGARUH CORPORATE SOCIAL RESPONSIBILITY (CSR) DAN GOOD CORPORATE GOVERNANCE (GCG) TERHADAP NILAI PERUSAHAAN DENGAN UKURAN PERUSAHAAN SEBAGAI VARIABEL MODERATING**

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**ABSTRACT**

*The purpose of this study is to determine the influence of Corporate Social Responsibility (CSR), Independent Board of Commissioners, and Managerial Ownership on Company Value with Company Size as Moderation in Manufacturing Companies of basic and chemical industry sub-sectors listed on the Indonesia Stock Exchange (IDX). The research period used is 6 years, namely the 2016-2021 period.*

*The population of this study is a Manufacturing Company of the Basic and Chemical Industry Sub-Sector listed on the Indonesia Stock Exchange (IDX) for the 2016-2020 period. The sampling technique uses purposive sampling technique. Based on the established criteria obtained 8 companies. The type of data used is secondary data obtained from the official website of the IDX. The analysis method used is panel data regression analysis with the help of eviews 12.0 software.*

*The results showed that Corporate Social Responsibility (CSR) has a positive effect on Company Value, Company Size is able to moderate Managerial Ownership to Company Value, and independent Board of Commissioners negatively affects Company Value, Managerial Ownership negatively affects Company Value, Company Size is unable to moderate the influence of Corporate Social Responsibility (CSR) on Company Value, Company Size is unable to moderate the influence of the Independent Board of Commissioners on Company Value.*

**Keywords:** *Company Value, Corporate Social Responsibility, Independent Board of Commissioners, Managerial Ownership, Company Size.*



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2094-6331-2-RV

## ***EFFECT OWNERSHIP STRUCTURE, INDEPENDENT COMMISSIONERS, AND AUDIT COMMITTEE ON DISCLOSURE INTELLECTUAL CAPITAL***

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### ***Abstrak***

*Penelitian ini bertujuan untuk menganalisis pengaruh kepemilikan manajerial, kepemilikan institusional, peran komisaris independen, dan ukuran komite audit terhadap luas pengungkapan modal intelektual. Sampel yang digunakan pada penelitian ini merupakan data sekunder yang diambil dari laporan tahunan perusahaan sektor keuangan yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2017 – 2020. Metode pengambilan sampel yang digunakan dalam penelitian ini adalah metode purposive sampling dan memperoleh data perusahaan sejumlah 25 perusahaan sektor keuangan. Metode statistik yang digunakan pada penelitian ini adalah uji asumsi klasik melalui uji normalitas, uji multikolinieritas, uji autokorelasi, dan uji heteroskedastisitas. Sedangkan untuk mengetahui pengaruh variabel independent terhadap variabel dependen dilakukan dengan analisis regresi linear berganda menggunakan software IBM SPSS versi 25. Hasil analisis menunjukkan bahwa kepemilikan manajerial berpengaruh negatif dan signifikan terhadap luas pengungkapan modal intelektual, sedangkan variabel kepemilikan institusional berpengaruh negatif dan tidak signifikan terhadap luas pengungkapan modal intelektual, sementara untuk variabel peran komisaris independen dan ukuran komite audit berpengaruh positif dan tidak signifikan terhadap luas pengungkapan modal intelektual*

**Kata Kunci:** Luas Pengungkapan Modal Intelektual, Kepemilikan Manajerial, Kepemilikan Institusional, Peran Komisaris Independen, dan Ukuran Komite Audit



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1818-5523-2-RV

## EKSISTENSI PEREMPUAN MADURA DALAM PEMBANGUNAN DAERAHBERBASIS BERKELANJUTAN (SDGs) TERHADAP UMKM DAN PAD

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### *Abstract*

*This study aims to determine the impact and role of Madurese women's involvement in sustainable-based regional development (SDGs) in the tourism sector in Sumenep Regency, namely Lombang Beach, Slope Beach and the Keraton Museum and their impact on the growth of MSMEs and PAD. Previous research has shown that gender inequality exists in various sectors, including the tourism sector, which is in contrast to the fifth goal of SDGs, namely gender equality. This study uses a qualitative method with a case study approach and uses interviews and observation as data collection techniques. The results of this study identified that the role or involvement of Madurese women was divided into 4, namely 1) women at the management level, 2) women at the service/facility level 3) women at the promotion level 4) women at the management level of MSME business units. Meanwhile, the contribution of the tourism sector to PAD is relatively small when compared to other sectors.*

**Keywords :** *SDGs, MSMEs, Original Local Government Revenue, Role of Women, Gender Equality*



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**THE IT GOVERNANCE ROLE ON INTERNAL ACCOUNTABILITY AND PERFORMANCE IN HIGHER EDUCATION INSTITUTIONS: TESTING THE INTERVENING ROLE OF PERFORMANCE MEASUREMENT SYSTEM AND IT CAPABILITIES**

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**Abstrak**

*Penelitian ini menguji peran praktik tata kelola IT terhadap akuntabilitas internal dan kinerja institusi perguruan tinggi melalui dua variabel intervening yaitu, sistem pengukuran kinerja dan kapabilitas IT. Penelitian ini juga menguji peran tata kelola IT terhadap sistem pengukuran kinerja dan kapabilitas IT. Penelitian ini dilakukan pada institusi perguruan tinggi yang berada di Pulau Jawa menggunakan metode survei dengan menggunakan SEM-PLS (structural equation modelling-partial least square) sebagai teknik pengujian hipotesis. 149 dari 1,477 (10,08%) institusi perguruan tinggi dilibatkan dalam penelitian ini. Hasil penelitian membuktikan bahwa tata kelola IT secara langsung dapat berkontribusi pada implementasi sistem pengukuran kinerja dan kapabilitas yang baik. Secara lebih lanjut, tata kelola IT ternyata secara tidak langsung tidak mempengaruhi akuntabilitas internal dan kinerja institusi perguruan tinggi, akan tetapi berpengaruh secara langsung melalui sistem pengukuran kinerja sebagai variabel intervening. Hasil ini memberikan indikasi bahwa tata kelola IT yang baik tidak sepenuhnya memberikan nilai tambah bagi institusi perguruan tinggi jika tidak diiringi dengan sistem pengukuran kinerja yang baik. Penelitian ini memberikan bukti empiris dalam mempersempit kesenjangan penelitian yang ada berkenaan dengan peran tata kelola IT terhadap akuntabilitas internal dan kinerja dengan menambahkan kebijakan sistem pengukuran kinerja sebagai variabel intervening. Selain itu, kebaruan penelitian ini juga terdapat pada objeknya yaitu, institusi perguruan tinggi yang membutuhkan keunggulan kompetitif dalam rangka mempertahankan keberlangsungannya di tengah persaingan antar institusi perguruan tinggi.*

**Kata Kunci:** *Tata Kelola IT; Akuntabilitas Internal; Sistem Pengukuran Kinerja; Kapabilitas IT; Institusi Perguruan Tinggi*



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2049-6199-1-RV

## PENGARUH PARTISIPASI ANGGARAN, KETERLIBATAN KERJA, BUDGET EMPHASIS TERHADAP BUDGETARY SLACK DI KABUPATEN SUMENEP

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**Abstract:** This study aims to examine budgetary participation, budget emphasis and work involvement on budgetary slack. This research is quantitative research with a descriptive approach. The population in this study were all employees who worked at the Sumenep Regency OPD with a total sample of 60 employees. The data used in this research is primary data collected through a direct questionnaire survey. Data analysis using multiple linear regression analysis. The results of the study with multiple linear regression analysis show that budget participation has a positive and significant effect on budgetary slack, proving that the greater the level of budgetary participation carried out, the greater the occurrence of budgetary slack and budget emphasis has a positive and significant effect on budgetary slack which indicates the the level of pressure from superiors to achieve the budget, the greater the occurrence of budgetary slack while work involvement also has a positive and significant effect on budgetary slack. This shows that the greater the level of work involvement carried out, the greater the occurrence of budgetary slack. This research has the implication that the Sumenep district government is expected to further maximize the quality of human resources in preventing budgetary slack, so that the resulting work programs can have a maximum impact on society.

**Keywords:** Budget Participation, Budget Emphasis, Budgetary Slack



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2165-6526-1-RV

***CORPORATE SOCIAL RESPONSIBILITY, INTELLECTUAL CAPITAL DISCLOSURE,  
AND BUSINESS RISK ON COMPANY VALUE WITH COMPANY SIZE AS A  
MODERATION VARIABLE***

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**ABSTRACT**

*The purpose of this study was to determine the effect of Corporate Social Responsibility, Intellectual Capital Disclosure, and Business Risk on Firm Value with Firm Size as a moderating variable in mining sector manufacturing companies listed on the Indonesia Stock Exchange (IDX). The research time period used is 5 years, namely 2017-2021. The population in this study includes mining sector manufacturing companies listed on the Indonesia Stock Exchange for the period 2017-2021 with a sampling technique that uses purposive sampling. The type of data used is secondary data obtained from the official website of the IDX and the company. The data analysis technique used is panel data regression. The results of the study stated that Corporate Social Responsibility and Intellectual Capital Disclosure had an effect on firm value, while business risk and firm size had no effect on firm value, and firm size could not moderate Corporate Social Responsibility on firm value, firm size could not moderate Intellectual capital disclosure on Firm Value, and Company Size cannot moderate Business Risk to Firm Value.*

**Keywords:** *Firm Value, Corporate Social Responsibility, Intellectual Capital Disclosure, Business Risk, and Company Size as Moderating Variables*





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## THE INFLUENCE OF ADAPTIVE, COMPETENCE AND TRANSFORMATIVE LEADERSHIP ON THE PERFORMANCE OF STATE CIVIL APPARATUS IN INDONESIA

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**Abstract:** This study aims to investigate the relationship between Adaptive, Competence, and Transformative Leadership with Individual Performance. This research is a quantitative study that uses Partial Least Square Structural Equation Modeling (PLS-SEM) to test the hypothesis. Using the survey method, data was collected using questionnaires as many as 271 civil servants in East Java Indonesia participated in this study. The results showed that Adaptive, Competence, Transformative Leadership have a positive effect on Individual Performance. First, this study focused on ASN in East Java, Indonesia. It should be noted how if the results are generalized to other regions. Second, it uses a survey method that is often criticized for being potentially biased. This research provides insight for government officials in improving ASN performance by paying attention to Adaptive Ability and Competence. ASN structural officials in developing effective leadership strategies to improve individual performance with transformative leadership. This research has the potential to help increase the effectiveness and productivity of ASN, which in turn will have a positive impact on public services and state development. Previous research is still rare that relates to individual performance. In addition, this research is the only study that applies Transformative, Adaptive, and Competency Leadership to Individual Performance in the context of Indonesia, especially ASN in East Java.

**Keywords:** Adaptive, Competence, Individual Performance, Transformative Leadership



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## ANALISIS TRANSPARANSI DAN AKUNTABILITAS PELAPORAN KEUANGAN PARTAI POLITIK DI INDONESIA

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### ABSTRAK

Penelitian ini berfokus pada pelaporan keuangan partai politik dan peraturan perundangan yang terkait, serta PSAK 45 sebagai acuan utama penyusunan laporan keuangan partai politik. Tujuan penelitian adalah untuk memberikan pandangan yang obyektif atas pentingnya pelaporan keuangan partai politik di Indonesia untuk transparansi dan akuntabilitas publik. Penelitian ini merupakan penelitian kualitatif dengan melakukan studi literatur, studi regulasi, dan menggunakan data sekunder. Obyek penelitian adalah laporan keuangan partai politik pada tingkat Dewan Perwakilan Pusat (DPP). Hasil penelitian menunjukkan temuan bahwa sebagian besar partai politik belum memenuhi kewajiban penyusunan laporan keuangan dan belum memudahkan akses publik atas hal itu.

Implikasi penelitian ini diharapkan dapat menjadi masukan yang bermanfaat untuk mendorong transparansi dan akuntabilitas partai politik di Indonesia. bagi berbagai pihak antara lain pemerintah sebagai regulator, partai politik, Ikatan Akuntan Indonesia, serta para peneliti pada tahap berikutnya. Kondisi ini disebabkan oleh beberapa faktor, di antaranya tidak efektifnya sanksi yang ditetapkan atas pelanggaran

**Kata kunci:** pelaporan keuangan, partai politik, tranparansi dan akuntabilitas keuangan



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## DETECTING FRAUDULENT FINANCIAL REPORTING USING THE HEPTAGON FRAUD MODEL: EVIDENCE FROM STATE-OWNED ENTERPRISES INDONESIA

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### **Abstrak:**

*Penelitian ini menggunakan analisis kecurangan heptagon yang terdiri dari tujuh faktor yaitu tekanan, peluang, rasionalisasi, kapabilitas, arogansi, ketidaktahuan, dan keserakahan, dengan tujuan untuk mendeteksi kecurangan pelaporan keuangan. Studi ini berfokus pada laporan audit konsolidasi BUMN di sektor perusahaan publik. Adanya hasil yang bertentangan, terjadinya kecurangan pelaporan keuangan, dan kelangkaan penelitian yang memanfaatkan heptagon teori kecurangan telah memotivasi penyelidikan ini untuk mengeksplorasi faktor-faktor yang berpengaruh terhadap kecurangan pelaporan keuangan. Sampel penelitian ini dipilih dengan menggunakan purposeful sampling, yaitu perusahaan milik negara yang terdaftar di Bursa Efek Indonesia periode 2018–2021. Menggunakan pendekatan kuantitatif, analisis regresi logistik digunakan sebagai metode analisis dan sebanyak 80 sampel dimasukkan dalam penelitian ini. Temuan mengungkapkan bahwa tekanan dan rasionalisasi memberikan dampak positif pada pelaporan keuangan yang curang. Sebaliknya, faktor lain seperti kesempatan, kapabilitas, arogansi, kebodohan, dan keserakahan tidak menunjukkan pengaruh yang signifikan terhadap kecurangan pelaporan keuangan. Selain itu, mekanisme tata kelola perusahaan hanya memoderasi hubungan antara arogansi dan pelaporan keuangan yang curang, serta hubungan antara ketidaktahuan dan pelaporan keuangan yang curang.*

**Kata Kunci:** *Fraudulent Financials Reporting, Heptagon Fraud, Corporate Governance Mechanism.*



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**IMPLEMENTASI PRINSIP AKUNTABILITAS DAN TRANSPARANSI DALAM  
PENGELOLAAN KEUANGAN BUMDES  
(STUDI KASUS BUMDES “KARYA MULYA” DESA WONOMULYO)**

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**Abstract**

*The background of this research is that there is no report regarding finances in 2022 to the Village Head as the BUMDes advisory party and the BPD as BUMDes supervisor regarding the business of selling fertilizer to BUMDes "Karya Mulya". so that it can be formulated in this study that how is the implementation of the principles of accountability and transparency and the constraints that occur in the financial management of BUMDes "Karya Mulya". The purpose of this study was to determine the implementation of the principles of accountability, transparency, and constraints that occur in the financial management of BUMDes "Karya Mulya". This research is a qualitative research using descriptive analysis method and case study approach. The subjects in this study were the head and secretary of BUMDes, the head, secretary and treasurer of the village, the head of the BPD, and 3 (three) randomly selected members of farmer groups. Data collection techniques were carried out through interviews, observation, and documentation. Data analysis was carried out through 4 (four) stages, namely data collection, data reduction, data presentation, and drawing conclusions (verification). The results of the study show that financial management at BUMDes "Karya Mulya" is accountable and transparent. However, there is still no supervision and inspection by the village head as advisor and BPD chairman as supervisor and lack of document accessibility. Apart from that, the obstacles experienced included a lack of Human Resources (HR), low quality of Human Resources (HR), and a lack of facilities.*

**Keywords:** *Accountability, Transparency, BUMDes Financial Management.*



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1820-5531-1-RV

**PENGARUH *GOOD GOVERNANCE*, PEMANFAATAN TEKNOLOGI INFORMASI,  
PENGELOLAAN KEUANGAN, KUALITAS SUMBER DAYA MANUSIA, DAN  
PENGENDALIAN INTERNAL TERHADAP KINERJA ORGANISASI SEKTOR  
PUBLIK**

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**Abstrak**

*Penelitian ini bertujuan untuk menguji Pengaruh Good Governance, Pemanfaatan Teknologi Informasi, Pengelolaan Keuangan, Kualitas Sumber Daya Manusia, dan Pengendalian Internal Terhadap Kinerja Organisasi Sektor Publik. Populasi dalam penelitian ini adalah Dinas Tenaga Kerja dan Transmigrasi Provinsi Jawa Timur. Data yang digunakan dalam penelitian ini adalah data primer yang diperoleh melalui penyebaran kuesioner. Sampel dalam penelitian ini menggunakan total sampling. Penelitian ini merupakan jenis penelitian deskriptif dengan pendekatan kuantitatif. Metode analisis yang digunakan pada penelitian ini adalah analisis regresi linier berganda. Hasil penelitian ini menunjukkan bahwa good governance, pemanfaatan teknologi informasi, pengelolaan keuangan, kualitas sumber daya manusia, dan pengendalian internal berpengaruh positif dan signifikan terhadap kinerja organisasi sektor publik. Artinya dalam pemerintah yang baik akan memberikan pelayanan yang baik kepada masyarakat sehingga dapat berpengaruh terhadap kinerja organisasi. Pemanfaatan teknologi informasi sangat membantu pelaksanaan kerja, sehingga waktu yang digunakan lebih efisien. Sebuah organisasi dapat mencapai tujuannya apabila dalam pengelolaan keuangan dilakukan dengan ekonomis agar tidak terjadi pemborosan. Disnakertrans Provinsi Jawa Timur memiliki kualitas sumber daya manusia yang baik, sehingga kinerja pada organisasi tersebut baik pula.*

**Kata Kunci** : *Good Governance, Kinerja Organisasi, Dinas Tenaga Kerja dan Transmigrasi*



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1907-5790-2-RV

## THE CONNECTION BETWEEN TAX REVENUE AND PAID TAX IN AUSTRALIA

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### Abstract

This study seeks to determine how the contribution of the Paid tax affected the growth or decline of Australia's government tax revenue. This analysis utilizes secondary data, which consist of annual time series from 2001 to 2021 for all cross-section variables. This research utilizes data acquired by the World Bank. This study examines the Taxes on income, profits, and capital gains variables. Credit extended by the monetary sector to the private sector, Claims on the central government, the ratio of bank liquid reserves to bank assets, and tax revenue. Other than increases in Monetary sector credit to the private sector, taxes on income, profits, and capital gains and the ratio of bank liquid reserves to bank assets frequently have positive effects on other variables. Claims against the government, with the exception of Tax revenue, which has a negative effect on other variables, this indicates that Government tax revenue does have connections to the other variables.

**Keywords:** Paid tax, Tax revenue, Australia, Impacts



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1872-5694-2-RV

## GREEN ENERGY, GLOBALIZATION, FDI AND GOVERNMENT DEBT IN INDONESIA

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<sup>1,2,3</sup>STIE Jaya Negara Tamansiswa Malang

### Abstract

The link between renewable energy usage, public debt, globalization, FDI, and institutional quality in Indonesia from 1990 to 2021 is examined in this study. All study variables show stationary after the first difference. Cointegration tests have been used to demonstrate the long-term link between the variables provided and the variables specified. This study found that institutional quality and trends in government debt were shown to be negatively correlated. Where the debt of the Indonesian government is significantly inversely the quality of institutions in Indonesia. Globalization, financial development, and FDI reinforce each other in Indonesia and strengthen the quality of institutions in Indonesia. In contrast, Indonesian government debt was disclosed to suppress the institutional quality of the Indonesian government which in turn suppressed the Indonesian economy including FDI. Renewable energy consumption positively affects institutional quality.

**Keywords:** Green Energy, Globalization, FDI, Government Debt



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1874-5699-2-RV

## HOW DOES FINANCIAL INCLUSION SUPPORT A GREEN ECONOMY IN ASIA?

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### Abstract

The purpose of this research is to investigate financial inclusion with green economy development performance. To achieve this goal, this study uses data envelopment analysis (DEA) to assess the productive feasibility of green and complex basic designs in increasing green profitability. This study uses CO2 emissions as an indicator for measuring green economy development management. The results of this research are expected to provide an overview and suggestions on how to develop financial inclusion while maintaining environmental sustainability. This study uses quantitative non-parametric data envelopment analysis (DEA) methods using robust analysis. We found that economic development does not ignore environmental sustainability. Economic development must also be able to minimize the impact of environmental damage. Infrastructure development surprisingly has a negative impact on green economy development as well as credit. However, financial inclusion provides optimistic results that have the potential to drive Green economic development in Asia. The industrial structure that is affected by green financial inclusion also positively encourages an increase in environmentally friendly economic growth.

**Keyword :** Financial Inclusion, Green Economy, Asia, Economics Development





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2213-6682-2-RV

## DETERMINAN *AUDIT DELAY* DAN PERAN SPESIALISASI INDUSTRI AUDITOR SEBAGAI PEMODERASI

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### ABSTRACT

*The purpose of this study is to find empirical evidence regarding the effect of audit tenure, information asymmetry, financial distress, and the complexity of company operations on audit delay, as these effects will be moderated by industry specialization of auditors. This research was conducted at manufacturing companies listed on the Indonesia Stock Exchange in 2017 – 2021. This quantitative research used the documentation method as sampling. The sample for this study is 725 company data based on certain criteria. Data analysis using Moderated Regression Analysis (MRA). The results of this study indicate that the variable audit tenure and financial distress have a positive effect on audit delay, information asymmetry and the complexity of company operations have a negative effect on audit delay. the auditor industry is able to weaken the effect of information asymmetry and financial distress on audit delay. Meanwhile, this study contributes to supporting some explanations from agency theory on the audit delay phenomenon investigated. In addition, this research is also useful for the Public Accounting Firm (KAP) and company management in order to understand the triggering factors for audit delay.*

**Keywords:** *Audit Delay, Auditor Industry Specialization, Tenure Audit, Information Asymmetry, Financial Distress, Complexity of Company Operations*



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2286-6917-1-RV

***ANALISIS FAKTOR-FAKTOR DETERMINAN TINGKAT MATURITAS SISTEM  
PENGENDALIAN INTERN PEMERINTAH (SPIP) PADA PEMERINTAH DAERAH DI  
INDONESIA***

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**Abstract**

*This study aims to analyze the determinants of the maturity level of the Government Internal Control System (SPIP) in local governments in Indonesia. Encouraging a higher maturity level SPIP is important because of its role in improving government accountability by limiting fiscal behaviors that result in waste, misallocation, and corruption. Six determinant factors were identified in the SPIP maturity level determinant framework model and tested empirically using data from almost all of the local governments in Indonesia. In this study, it was found that three determinant factors, namely the availability of human resources, the type and location of local government, have a strong association with the maturity level of SPIP. Three other factors, organizational size, financial conditions and complexity, were not found to be related to SPIP due to the specific financial conditions in local governments in Indonesia that do not match the capacity that local governments should have.*

**Keywords:** *Government internal control system, Maturity level, Local Government.*



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1990-6024-1-RV

## **AUDIT DELAY SEBELUM DAN SAAT MASA PANDEMI: APAKAH FINANCIAL DISTRESS DAN PROFITABILITAS PENTING?**

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### **Abstrak**

*Penelitian ini menguji bagaimana financial distress dan profitabilitas sebagai variabel independen memengaruhi audit delay di perusahaan healthcare sebelum dan selama pandemi. Sementara banyak perusahaan mengalami pertumbuhan ekonomi negatif dan pelaporan keuangan yang terlambat karena pandemi, perusahaan healthcare justru menunjukkan pelaporan keuangan yang tepat waktu dan pertumbuhan ekonomi yang positif. Penelitian kuantitatif ini tidak hanya ditujukan untuk menguji pengaruh variabel-variabel tersebut terhadap audit delay. Namun juga untuk mengetahui apakah terdapat perbedaan keadaan audit delay pada perusahaan healthcare saat sebelum pandemi (2018–2019) dan selama pandemi (2020–2021). Penelitian ini diharapkan dapat menjadi referensi bagi perusahaan dalam mengelola manajemen agar terhindar dari audit delay dan bagi investor dalam mempertimbangkan perusahaan healthcare sebagai tempat untuk berinvestasi, terutama jika terjadi pandemi atau kondisi lain yang tidak terduga. Penelitian ini menggunakan analisis statistik berupa Uji T parsial dan Paired Sample T-Test dengan program SPSS versi 25. Penelitian menggunakan sampel sebanyak 12 perusahaan healthcare yang terdaftar di BEI (Bursa Efek Indonesia). Hasil penelitian menunjukkan bahwa financial distress tidak berpengaruh terhadap audit delay, baik saat sebelum maupun selama pandemi. Namun profitabilitas berpengaruh negatif terhadap audit delay pada kedua waktu tersebut. Selain itu, terdapat perbedaan audit delay antara kondisi sebelum pandemi dan selama pandemi.*

**Kata Kunci:** *Audit Delay, Financial Distress, Profitabilitas, Pandemi COVID-19, Perusahaan Healthcare*



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1821-5535-1-RV

**ANALYSIS OF THE EFFECTIVENESS OF THE AUDIT COMMITTEE AND QUALITY  
AUDIT OF COMPANY VOLUNTARY DISCLOSURE  
(EMPIRICAL STUDY OF NON-FINANCIAL SERVICE COMPANIES LISTED ON THE  
STOCK EXCHANGE INDONESIA YEAR 2020 – 2021)**

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**Abstract**

*This study aims to examine and analyze the effect of audit committee effectiveness and audit quality on voluntary disclosure of non-financial service companies listed on the Indonesia Stock Exchange (IDX) for the 2020-2021 period. This research belongs to the quantitative type using secondary data in the form of an annual report for each company. The number of samples used in this study amounted to 266 research samples. The results of the study using SPSS version 25 show that: (1) the independent audit committee has a positive effect on voluntary disclosure. (2) Previous audit committee experience has no effect on voluntary disclosure. (3) Audit committee expertise has no effect on voluntary disclosure. (4) The size of the audit committee has a positive effect on voluntary disclosure. (5) The frequency of audit committee meetings has a positive effect on voluntary disclosure. (6) KAP size has no effect on voluntary disclosure. (7) Audit fees have a negative effect on voluntary disclosure. (8) The tenure of the auditor has no effect on voluntary disclosure. The implications of the conclusions in this study, independence, size, and frequency of audit committee meetings can improve the quality of voluntary disclosure. Companies are expected to provide disclosure information, even though experience, audit committee expertise, KAP size and auditor tenure do not affect the quality of disclosure. Companies can pay more attention to the audit fees incurred to maintain auditor independence. (8) The tenure of the auditor has no effect on voluntary disclosure. The implications of the conclusions in this study, independence, size, and frequency of audit committee meetings can improve the quality of voluntary disclosure. Companies are expected to provide disclosure information, even though experience, audit committee expertise, KAP size and auditor tenure do not affect the quality of disclosure. Companies can pay more attention to the audit fees incurred to maintain auditor independence. (8) The tenure of the auditor has no effect on voluntary disclosure. The implications of the conclusions in this study, independence, size, and frequency of audit committee meetings can improve the quality of voluntary disclosure. Companies are expected to provide disclosure information, even though experience, audit committee expertise, KAP size and auditor tenure do not affect the quality of disclosure. Companies can pay more attention to the audit fees incurred to maintain auditor independence. KAP size and auditor tenure do not affect the quality of disclosure. Companies can pay more attention to the audit fees incurred to maintain auditor independence. KAP size and auditor tenure do not affect the quality of disclosure. Companies can pay more attention to the audit fees incurred to maintain auditor independence.*

**Keywords:** *Audit Committee Effectiveness, Audit Quality, Voluntary Disclosure*



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2206-6657-1-RV

## THE EFFECT OF PROFITABILITY AND LEVERAGE ON GCAO WITH FINANCIAL DISTRESS AS A MODERATING

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**Abstract.** *Objective – To empirically test the effect of profitability and leverage ongoing concern audit opinion and the ability of financial distress as a moderating variable is the purpose of this study.*

*Research methodology – 160 samples were selected by purposive sampling method on mining sector companies listed on the Indonesia Stock Exchange in 2018–2021. mining company financial statements used as secondary data were analyzed by the logistic regression analysis method.*

*Findings – The results of this study indicate that profitability has no effect on going-concern audit opinion, while leverage has no effect on going-concern audit opinion. The findings in this study also state that financial distress is unable to moderate the effect of profitability on going-concern audit opinion and financial distress is unable to moderate the effect of leverage on going-concern audit opinion.*

*Limitations of the study – This study has several limitations on the independent variables of the study which are limited to only two financial ratios and limitations on the object of research so that it is not generalizable to other sector companies.*

*Practical implications – This research can be used as one of the considerations for users of financial statements and company management in making decisions.*

*Originality/value – The novelty of this research is the addition of moderating variables. Whereas in previous studies it is still rare to use financial distress as a moderating variable. In addition, updates are made in the year of research and the object under study.*

**Keywords:** *Going Concern Audit Opinion; Profitability; Leverage; and Financial Distress*



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2282-6914-1-RV

## PENGARUH SISTEM INFORMASI AKUNTANSI DAN PENERAPAN MANAJEMEN RISIKO TERHADAP PENYALURAN PEMBIAYAAN DENGAN PENGENDALIAN INTERNAL SEBAGAI VARIABEL INTERVENING

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### Abstract

*Efficient disbursement of financing funds requires an accounting information system and the application of appropriate risk management and adequate internal control in order to achieve the main objectives of the banking industry. So the purpose of this study is to analyze the influence of accounting information systems and the application of risk management on financing distribution with internal control as an intervening variable. This study uses a comparative associative statistical quantity approach with data collection techniques through the distribution of questionnaires and literature studies obtained from written documents and internet sources. The sampling technique uses purposive sampling techniques with certain considerations, so that samples that meet the criteria of 42 respondents are competent employees in the field of financing distribution at Bank Financing Rakyat Syariah Artha Pakemenangan Kediri. The analysis model used is path analysis with hypothesis testing using SmartPLS software version 4. The results showed that accounting and risk management information systems have a significant positive effect on financing distribution, accounting and risk management information systems have a significant positive effect on internal control, internal control is positively insignificant on financing distribution, accounting information systems do not affect financing distribution with internal control as an intervening variable and risk management does not affect the distribution of financing with internal control as an intervening variable.*

**Keywords:** Accounting Information System, RiskManagement, Financing, Internal Control



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1871-5688-2-RV

**PENGARUH KINERJA LINGKUNGAN, BIAYA LINGKUNGAN, DAN UKURAN PERUSAHAAN TERHADAP KINERJA KEUANGAN DENGAN *CORPORATE SOCIAL RESPONSIBILITY* (CSR) SEBAGAI VARIABEL INTERVENING**  
**(Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia)**

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**Putri Eva Wany**  
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**ABSTRACT**

In this study, aims to examine and analyze how environmental performance, environmental costs, and firm size affect financial performance.. In written research, the form of information is obtained from secondary data and quantitative descriptive data. Manufacturing companies listed on the Indonesia Stock Exchange will be the population used in 2019–2021 and become a planned sampling strategy. Companies that submit financial reports to the IDX from 2019 to 2021, do not experience consecutive losses during this period, are registered with the Ministry of Environment and Forestry Program from 2019 to 2021, and have a reported closing price that is aligned with one of the criteria used to select the research sample. There are 21 companies that can be used as research samples. Financial reports and annual reports on the Indonesian Stock Exchange website and company websites are downloaded as part of the data collection process. The analytical method used is the Smart Pls 4.0 analysis tool, and the results obtained are that the influence of environmental performance, environmental costs, CSR on financial performance is accepted, while company size on financial performance is rejected. The effect of environmental performance and company size on CSR is accepted while environmental costs on CSR are rejected. The effect of financial performance and company size on environmental performance with CSR as intervening is accepted while environmental costs on environmental performance with CRS as intervening are rejected

**Keywords :** Environmental Performance, environmental costs, Firm Size, financial performance.



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2091-6326-1-RV

## PENGARUH SOCIAL GOVERNANCE (ESG) TERHADAP ENVIRONMENTAL KINERJA KEUANGAN: ANALISIS MULTI-KONSTRUK BERDASARKAN STRUCTURAL EQUATION MODELLING

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**Abstract:** *This study investigates the effect of ESG on financial performance with multiple constructs on liquidity, solvency, and profitability. Previous studies have found that there are inconsistencies of ESG in supporting financial performance. Numerous studies have focused on profitability but ignored other constructs, such as liquidity and solvency. This study presents a complete construct regarding liquidity, solvency, and profitability based on Structural Equation Modeling (SEM) analysis. The sample comprised 90 companies listed on the Southeast Asian stock exchanges in 2017-2022. The results show that ESG significantly affects liquidity and solvency. Unique, this study finds that ESG can not directly impact profitability. It can improve profitability if supported by good company solvency. This study provides recommendations for companies to increase ESG performance and their solvency to improve profitability.*

**Keywords:** *ESG, Financial Performance, Liquidity, Profitability, Solvency.*





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## MANAGEMENT CONTROL SYSTEMS PACKAGE, CORPORATE GOVERNANCE, AND SME'S PERFORMANCE IN CONTEXT OF MALAYSIA

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### *Abstract*

The purpose of this research is to empirically explore the extent to which organizational learning and innovation of product explain the relationship between MCS package, corporate governance and organizational performance. The research used cluster sampling for data collection. Collected data from 369 managers/owners of small and medium enterprises (SME) in Malaysia were used to run partial least square (PLS) regression models and test research hypotheses. The deductive reasoning method used to develop the theoretical framework. MCS package and corporate governance are positively associated with product innovation and organizational learning. Moreover, the results of this research reveal that MCS package, corporate governance, organizational learning and product innovation are positively associated with organizational performance. Organizational learning and product innovation significantly mediate between MCS package, corporate governance, and organizational performance. This research signifies managers/owners of SME's Malaysia that MCS package, corporate governance, organizational learning, and product innovation significantly determine organizational performance in decision making to enhance organizational performance. The Malaysian government use outcomes of this research for the betterment of SMEs in Malaysia. Therefore, the current research highlights those constructs used here are significant for SMEs. In Malaysia, researchers paid scant attention in the area of SMEs while others on these four variables to measure organizational performance. Thus, this research fulfills the gap and come up with suggestions to future researchers.

**Keywords:** MCS package; corporate governance; organizational learning; product innovation; organizational performance



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1996-6036-1-RV

## ***HOW DOES ESG PERFORMANCE INFLUENCE FIRM VALUE? MODERATING EFFECT OF MARKET PRESSURES***

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### **Abstrak**

*Penelitian ini bertujuan untuk menguji pengaruh moderasi tekanan pasar dan kinerja ESG terhadap nilai perusahaan. Tekanan pasar sebagai mekanisme tata kelola perusahaan eksternal menggunakan dua proksi, yaitu peringkat eksternal perusahaan oleh Bursa Efek Indonesia (indeks LQ45) dan volatilitas return saham. Sampel dalam penelitian ini adalah perusahaan yang terdaftar di Bursa Efek Indonesia dari tahun 2017 sampai dengan tahun 2021, dengan jumlah observasi firm-year sebanyak 180. Studi ini menggunakan data dari Industri Pertanian, Pertambangan, Dasar dan Kimia, dan Industri Barang Konsumsi. Weighted least square digunakan untuk menguji hipotesis. Data dikumpulkan dari Yahoo Finance, Bloomberg, database Osiris dan Laporan Tahunan perusahaan. Hasil penelitian ini menunjukkan bahwa tekanan pasar sebagai mekanisme tata kelola perusahaan eksternal memiliki peran moderasi yang signifikan dalam meningkatkan pengaruh positif kinerja ESG terhadap nilai perusahaan, dan hasilnya kuat untuk kedua ukuran alternatif tersebut. Selanjutnya, analisis pengaruh kinerja ESG dan tekanan pasar juga dilakukan pada periode ketika Indonesia mengalami pembaharuan regulasi CSR sehingga temuan tersebut dapat menjelaskan dampak reformasi regulasi CSR terhadap valuasi pemangku kepentingan. Hasil empiris membuktikan bahwa kinerja ESG berfungsi sebagai alat untuk mengelola risiko dan nilai perusahaan dalam jangka panjang. Oleh karena itu, perusahaan harus memasukkan kinerja ESG sebagai kemampuan unik dan mendorong perusahaan untuk mengelola hubungan yang kuat dengan pemangku kepentingan.*

**Kata kunci:** Kinerja ESG, Nilai Perusahaan, Tekanan Pasar, Tata Kelola Perusahaan Eksternal, Pengembalian Saham.



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2009-6094-1-RV

## MENEMUKAN DETERMINAN PENGUNGKAPAN INFORMASI AKUNTANSI EKONOMI SIRKULAR: BUKTI EMPIRIS DARI INDONESIA

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### Abstract

*The linear economy, which has been the mainstream economic approach, has many negative impacts on the environment, including generating a lot of waste. Circular economy is a sustainable economic approach that can be a solution to this problem. Circular accounting and reporting information is the key to realizing a circular economy, it can be a benchmark for an entity's circular economic activities. This study aims to determine the effect of ownership concentration, institutional investor ownership, environmental performance, and company size on circular economy accounting information disclosure in companies listed on the IDX. The population in this study were all companies in the manufacturing, energy and construction sectors. The sampling method in this study was purposive sampling, thus obtaining a research sample of 160 companies for 4 years of observation from 2018-2021. This research data were analyzed using panel data regression. The results of the analysis show that environmental performance has a positive and significant effect on the disclosure of circular economy accounting information. While ownership concentration, institutional investor ownership, and company size have no significant effect on circular economic accounting information disclosure. The results of this study provide evidence that environmental performance in the form of PROPER from the government can put pressure on companies to disclose more circular economy accounting information. The contribution of this study is to provide input to the regulator on the importance of PROPER from the government in circular economy development policy in Indonesia and strengthening the relationship between accounting and the circular economy.*

**Keywords:** *Ownership Concentration, Institutional Investor Ownership, Environmental Performance, Firm Size, Circular Economy, Accounting Information*



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2267-6873-1-RV

## SUSTAINABILITY, INTELLECTUAL CAPITAL, AND FINANCIAL PERFORMANCE IN INDONESIA

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**Abstrak:** Penelitian ini bertujuan untuk mengetahui pengaruh *sustainability* terhadap Kinerja Keuangan dengan Modal Intelektual sebagai variabel moderasi. Penelitian ini menggunakan data seluruh perusahaan non keuangan yang terdaftar di Bursa Efek Indonesia (BEI) dan database Global Reporting Initiative (GRI) (2017-2021), dan diperoleh 305 sampel penelitian. Model regresi kuadrat terkecil digunakan dalam pengujian hipotesis. Selain itu, beberapa analisis digunakan untuk menetapkan kekokohan temuan. Studi ini menunjukkan bahwa *sustainability* memiliki hubungan positif terhadap kinerja keuangan. Di sisi lain, modal intelektual memoderasi pengaruh *sustainability* terhadap kinerja keuangan. Analisis tambahan menunjukkan bahwa perusahaan dengan tingkat leverage yang tinggi memiliki dana untuk meningkatkan modal intelektual dan praktik keberlanjutan dibandingkan dengan perusahaan dengan tingkat leverage yang rendah. Hasil penelitian ini kuat. Penelitian ini memberikan wawasan bagi para eksekutif perusahaan, pembuat kebijakan, dan pemangku kepentingan perusahaan untuk mendorong *sustainability* dan modal intelektual untuk keberhasilan pembangunan berkelanjutan. Penelitian ini memiliki implikasi sosial yang signifikan, di mana penerapan *sustainability* dan modal intelektual dalam perusahaan dapat membantu mengelola dampak sosial, lingkungan, dan tata kelola dengan lebih baik. Ini berkontribusi pada pembangunan berkelanjutan dan memberikan manfaat jangka panjang bagi masyarakat dan pemangku kepentingan. Studi ini berkontribusi pada literatur dengan menjelaskan hubungan antara *sustainability* dan kinerja perusahaan. Modal intelektual digunakan sebagai variabel moderasi dalam penelitian ini.

**Kata Kunci:** *Sustainability*, Kinerja Keuangan, *Stakeholder Theory*, *Resource Based View Theory*



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1854-5948-1-RV

## DAMPAK KINERJA ESG TERHADAP PERFORMA PERUSAHAAN PADA INDUSTRI SENSITIF DI ASEAN

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**Abstract:** *This study aims to analyze the impact of ESG performance on company performance in sensitive industries in ASEAN. This topic is interesting to re-examine because there is still little ESG information on companies, especially in sensitive industries in ASEAN and also consistent research results, while the issue of sustainability is getting more and more attention from the public. The sample was selected using a purposive sampling method, so that 61 companies were selected which were listed on Bloomberg in 2017 to 2021 with sensitive industries consisting of mining, paper, oil and gas, utilities, iron and chemicals. ESG performance data is obtained from a Bloomberg assessment. The results of the study show that overall ESG performance has no significant relationship to profitability and firm value. However, it was found that environmental performance has a significant positive effect on profitability because environmental activities such as saving resources can reduce a company's operational costs. Meanwhile, environmental performance has a significant negative effect on firm value because investors perceive that the activity is a less important cost and governance performance is considered to have a positive effect on firm value because it can reduce information asymmetry. The limited sample and closed Bloomberg assessment framework are the limitations of this study. This research provides implications that can be useful for academics, investors and company management.*

**Keywords:** *ESG Performance, Profitability, Firm Value, Sensitive Industry*



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2186-7065-1-RV

## **CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE (CSR) AND CORPORATE TAX AVOIDANCE (CTA): THE MODERATION ROLE OF AUDIT QUALITY AND BOARD GENDER DIVERSITY**

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### **Abstract**

This study aims to provide a valuable contribution by exploring the moderating effect of audit quality and board gender diversity on the relationship between corporate social responsibility disclosure (CSR) on corporate tax avoidance (CTA) of Indonesian listed companies. This study used quantitative research by moderated regression analysis (MRA) with the STATA program, and this method used the annual report of firms listed on the Indonesian stock exchange from the 2020-2022 period with a sample of 256 firms. The results showed that CSR influences CTA as measured by DER. That is, the higher CSR made the company can improve CTA. This research shows that audit quality as a moderation variable is proven empirically able to decrease the influence of CSR influences CTA, thus audit quality has a role in CSR strategy and also shows that BGD as a moderation variable is proven empirically able to increase the influence of CSR on CTA. Therefore, promoting BGD in corporate decision-making will help the world's main governments and policymakers achieve Sustainable Development Goals (SDGs).

**Keywords:** CSR, CTA, Audit Quality, BGD



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2228-6763-1-RV

## MEWUJUDKAN KEBERLANJUTAN USAHA DENGAN PENERAPAN AKUNTANSI HIJAU DENGAN MEMPERHATIKAN UKURAN ORGANISASI SEBAGAI VARIABEL MODERASI

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### Abstract

*The purpose of this study is to analyze and find out whether the green accounting practices affects business sustainability, and whether organizational size can strengthen or weaken the green accounting practices to business sustainability. This survey research is a descriptive quantitative research using a correlational research approach. The test uses Moderated Regression Analysis because it consists of independent variables (green accounting practices), moderating variables (organizational size), and dependent variables (business sustainability). The object of this research is a public hospital located in Malang Raya with a total population of 40 hospitals spread across Malang District, Malang City and Batu City. The sample collection method was by means of probability sampling to provide equal opportunities to the entire population to become the research sample, so that 39 respondents were collected as the research sample. Respondents filled out a questionnaire containing standardized questions in the form of multiple choice using a Likert scale point 7. The results showed that the green accounting practices has an effect on business sustainability, and with organizational size as a moderating variable it strengthens the effect of green accounting practices on business sustainability by 3.8% which initially 12.9% to 16.7% after organizational size as a moderating variable.*

**Keywords:** *Green Accounting, Green Accounting Implementing, Business Sustainability, Organizational Size*



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## THE ROLE OF COMPANY REPUTATION AS A MODERATING VARIABLE IN THE RELATIONSHIP BETWEEN CSR AND FIRM PERFORMANCE

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**Abstract:** *This study focuses on whether the company's reputation moderates the role of CSR in improving financial performance. This research was conducted on companies that follow the Corporate Image Index (CII) 2015-2019 and are listed on the Indonesian Stock Exchange. A company's CII score indicates its reputation level. A total of 180 observations met the research sample criteria. The results indicate that CSR has no direct relationship with good financial performance. However, reputation has a positive effect on financial performance. It has been proven that the more reputable a company is, the stronger its appeal to improve financial performance.*

*Interestingly, when CSR is moderated by reputation, it shows a positive relationship with financial performance. These results contribute to fixing previous findings by confirming the role of a firm's reputation in the association between CSR and firm performance. Therefore, ignoring a firm's reputation will mislead the conclusion of the benefits of CSR.*

**Keywords:** *CSR; ESG; firm's reputation; financial performance; corporate image index*





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1967-5958-1-RV

## DAMPAK TATA KELOLA BAIK DAN SISTEM PENGENDALIAN INTERNAL TERHADAP KEINGINAN MELAKUKAN KECURANGAN KARYAWAN

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### **Abstrak**

*This study aims to determine the impact of Governance, and the Company's internal control system, and Fraud as an effort to determine the intention to commit fraud based on the Hexagon Fraud concept. For companies engaged in the automotive sector, the results of this study are expected to contribute to the implementation of governance and internal control systems in order to minimize the occurrence of fraud in order to achieve the expected goals. Respondents used in this study were employees of the company using interview, observation, and questionnaire techniques. Descriptive analysis method, data quality analysis method, multiple linear regression analysis method to test the hypothesis with the STATA version 14 application. The results showed that the two variables used, namely Corporate Governance and the internal control system, both had a negative effect on the desire to commit fraud. This is due to several factors such as the scope of a large company, a company that has quite a number of employees, therefore the implementation of corporate governance and internal control systems can lead to a desire to commit fraud.*

**Kata kunci:** *Fraud, Governance, Internal Control*



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## SUSTAINABILITY MANAGEMENT CONTROL SYSTEM AND SUSTAINABILITY PERFORMANCES IN INDONESIA

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**Abstract:** Penelitian ini bertujuan untuk mengetahui pengaruh Sustainability Management Control System (SMCS) dalam meningkatkan Sustainability Performance (SP). Penelitian ini menggunakan data seluruh perusahaan non-keuangan yang terdaftar di BEI atau Bursa Efek Indonesia (2017-2021), dan diperoleh 412 sampel penelitian. Model regresi kuadrat terkecil digunakan dalam pengujian hipotesis. Selain itu, beberapa analisis digunakan untuk menetapkan kekokohan temuan. Penelitian ini menemukan bahwa SMCS memiliki hubungan positif dengan kinerja keberlanjutan. Hubungan tersebut kuat berdasarkan uji sensitivitas, fixed effects panel data, dan coarsened exact matching method. Hasil penelitian ini menunjukkan bahwa SMCS berperan penting untuk mendukung peningkatan kinerja keberlanjutan. Keterbatasan dari penelitian ini adalah hasil yang diperoleh dari sampel perusahaan dari satu negara. Penelitian ini memberikan wawasan bagi para eksekutif perusahaan, pembuat kebijakan, dan pemangku kepentingan lainnya untuk mendorong SMCS demi keberhasilan pembangunan berkelanjutan. Penelitian ini memiliki implikasi sosial yang signifikan, di mana penerapan SMCS dalam perusahaan dapat membantu mengelola dampak sosial, lingkungan, dan ekonomi dengan lebih baik. Hal ini berkontribusi pada pembangunan berkelanjutan dan memberikan manfaat jangka panjang bagi masyarakat dan pemangku kepentingan. Penelitian ini memberikan kontribusi pada literatur dengan menjelaskan hubungan antara SMCS dan kinerja keberlanjutan. SMCS menggunakan pengukuran baru.

**Kata Kunci:** *Sustainability management control systems, Sustainability performance, Resource based view theory, Stakeholder theory, Sustainability theory*



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1842-5597-2-RV

**PENGARUH *GREEN ACCOUNTING* DAN *CORPORATE SOCIAL RESPONSIBILITY*  
TERHADAP PROFITABILITAS  
(Studi Empiris pada Perusahaan Energi Sub Sektor Pertambangan yang Terdaftar di BEI  
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***Abstract***

*This study aims to examine the effect of Green Accounting and Corporate Social Responsibility on Profitability. The object of this research is the mining sub-sector energy sector companies listed on the IDX in 2019-2021 with certain criteria. The sampling method in this study was purposive sampling by producing a sample of 45 samples. The data analysis technique in this study used Stata14 with the results of Green Accounting research affecting Profitability and Corporate Social Responsibility having no effect on Profitability.*

***Keywords:*** *Green Accounting, Corporate Social Responsibility, Profitability*



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1885-5722-1-RV

## FEMINIST ETHICS IN POWERFUL AUDIT COMMITTEE AND REAL EARNINGS MANAGEMENT: EVIDENCE FROM COVID-19 CRISIS

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### Abstrak

Penelitian ini bertujuan untuk menguji peran komite audit wanita pada pengaruh komite audit yang memiliki kekuatan (kekuatan status dan kekuatan pengetahuan dalam bidang keuangan) terhadap manajemen laba riil pada masa pandemi COVID 19. Penelitian ini sangat penting untuk dilakukan mengingat perusahaan cenderung melakukan manajemen laba riil yang sulit dideteksi pada masa pandemi. Etika komite audit (ditunjukkan dengan etika feminis) sangat penting dalam mengurangi manajemen laba riil.

Penelitian ini menggunakan metode regresi berganda fixed effect dengan Driscoll Kraay Standard Error. Dengan sampel 244 observasi dari perusahaan manufaktur yang terdaftar di bursa efek Indonesia pada tahun 2020-2021, penelitian ini menunjukkan bahwa kekuatan status dan kekuatan pengetahuan pada bidang keuangan berpengaruh negatif terhadap manajemen laba riil hanya pada perusahaan yang memiliki komite audit wanita. Sementara itu, kekuatan status tidak berpengaruh terhadap manajemen laba riil dan kekuatan pengetahuan pada bidang keuangan berpengaruh positif terhadap manajemen laba riil pada perusahaan yang tidak memiliki komite audit wanita. Analisis tambahan juga menunjukkan bahwa perusahaan yang memiliki lebih dari satu komite audit wanita lebih efektif dibandingkan perusahaan yang memiliki hanya satu komite audit wanita. Peran wanita pada manajemen laba riil hanya terlihat pada wanita sebagai komite audit, bukan sebagai CEO atau direksi.

Implikasi penelitian ini adalah komite audit wanita berperan dalam meningkatkan etika tim komite audit yang kuat untuk mengurangi tindakan tidak beretika pada masa krisis. Etika feminis yang ditunjukkan dengan kepedulian dan empati mampu mengubah persepsi komite audit sehingga dapat bertindak dengan penuh kesadaran moral.

**Kata Kunci** komite audit, wanita, kekuatan status komite audit, kekuatan pengetahuan bidang keuangan, COVID-19



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1870-5686-2-RV

## CSR ACTIVITIES IMPACT ON FINANCIAL DISTRESS

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### Abstrak

Penelitian ini bertujuan untuk mengamati hubungan antara Tanggung Jawab Sosial Perusahaan (CSR) dengan *financial distress* pada perusahaan terdaftar di Bursa Indonesia (IDX) maupun Bursa Malaysia (KLSE), di mana para penulis mendasari pandangan awal dengan menggunakan *stakeholder theory*. Para penulis juga melakukan analisis komparatif untuk mengamati dampak kebijakan terkait CSR pada setiap negara terhadap hubungan antara CSR dan *financial distress*. Penelitian ini menggunakan data sekunder yang diperoleh melalui *database* Capital IQ, serta laporan tahunan dan keberlanjutan perusahaan. Metodologi yang digunakan dalam penelitian ini adalah regresi *two-stage least squares* (2SLS) dan regresi *fixed effect*, dengan menambahkan variabel instrumental dan interaksi. Penelitian ini menemukan bahwa terdapat hubungan positif yang signifikan antara CSR dengan Altman-Z score dari data gabungan Indonesia dan Malaysia, dengan aspek sosial sebagai dimensi CSR yang paling signifikan. Hasil signifikan yang serupa ditemukan pada data perusahaan-perusahaan Malaysia (negara CSR-*voluntary*), sementara tidak terdapat hubungan signifikan untuk hasil Indonesia (negara CSR-*mandatory*). Penelitian ini memiliki limitasi berupa ketersediaan data. Kedepannya, dapat diteliti kembali pada studi lainnya terkait pengaruh jangka panjang CSR ataupun *event study* yang meneliti efek dari Covid-19 terhadap hubungan ini. Hasil dari penelitian ini dapat memberikan manfaat bagi para pembuat kebijakan, manajer, investor dan kreditor dalam membuat keputusan terkait CSR.

**Kata Kunci:** Tanggung Jawab Sosial, Financial Distress, Regulasi CSR



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2266-6869-1-RV

## APAKAH ESG PERFORMANCE DAN CEO POWER MEMPENGARUHI RISIKO PERUSAHAAN DI MASA PANDEMI?

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### Abstrak

*This research is motivated by the economic uncertainty experienced by many companies during the pandemic in Indonesia. This economic uncertainty has an impact on the risks that must be faced by companies. This also causes doubts from investors to make investment-related decisions. Therefore, ESG performance reporting as non-financial measurement is needed to provide information about the potential risks of the company. ESG reporting also allows investors to interpret ESG performance as a signal in the performance of their investment in a company in the future. The purpose of this study is to explore the relationship between ESG performance and corporate risk. In addition, this study also analyses CEO power whether it moderates this relationship during a pandemic. The samples are 49 public Indonesian listed companies on 2020-2022 and analysed using weighted least squares panel data regression model. The results of this study indicate a negative effect of ESG performance to corporate risk. Then, CEO power doesn't moderate the relationship between ESG performance and corporate risk.*

**Keywords:** ESG performance, corporate risk, CEO power, pandemic era



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2052-6214-1-RV

**KARAKTERISTIK CEO DAN PERFORMA ESG DALAM PERUSAHAAN NON  
KEUANGAN DI INDONESIA  
DI KONFERENSI INTERNASIONAL  
KRA X TAHUN 2023**

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**Abstract:** The purpose of this study is to examine the relationship between CEO Characteristics and ESG Performance. Using a sample of Indonesian companies listed on the Indonesia Stock Exchange (IDX) for the 2017-2021 period. This study uses a quantitative method and limits the number of companies studied by only examining companies that have ESG assessment results based on Bloomberg data and eliminating financial companies. We found that 77 companies had a complete ESG assessment over a 5 year period. We found that CEO tenure and CEO age have a significant positive relationship to ESG performance. The educational background of the CEO and the gender of the CEO have no significant relationship to ESG performance. This study contributes to previous research using upper echelon theory which can explain the relationship between CEO characteristics and ESG performance

**Keywords:** CEO Characteristics, ESG Performance, Upper Echelon Theory



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2193-6584-1-RV

## **PENGARUH *GOOD CORPORATE GOVERNANCE* DAN *CORPORATE SOCIAL RESPONSIBILITY* TERHADAP PENGHINDARAN PAJAK (*TAX AVOIDANCE*)**

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### **Abstrak**

This research is motivated by the many problems of tax avoidance practices in Indonesia. This study aims to analyze the effect of corporate governance and corporate social responsibility on tax avoidance in mining companies in Indonesia that are listed on the stock exchange in 2017-2021

Tax avoidance is measured by the Effective Tax Rate (ETR). While Good Corporate Governance and Corporate Social Responsibility measurements include the proportion of Independent Commissioners, and disclosure of corporate social responsibility.

The sample in this study were 8 mining companies listed on the Indonesia Stock Exchange in the 2017-2021 observation period. Data analysis was carried out by means of the classical assumption test and hypothesis testing by means of multiple linear regression methods

The results of the study found that Good Corporate Governance affects tax evasion and Corporate Social Responsibility has no effect on tax evasion. The results of this study indicate the weakness of Good Corporate Governance in companies in Indonesia.

**Keywords:** *Corporate Governance, Corporate Social Responsibility, Tax Avoidance, Effective Tax Rate*





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## STRUKTUR KEPEMILIKAN DAN KEMUNGKINAN KESULITAN KEUANGAN PERUSAHAAN DI INDONESIA

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### ABSTRACT

The high number of stock delistings in Indonesia every year serves as a reminder of the importance of implementing corporate governance to avoid such occurrences. This research aims to examine the influence of ownership structure as a component of corporate governance on the likelihood of financial distress in companies listed on the Indonesian Stock Exchange (BEI) for the period 2018-2021. The researcher utilizes the Grover model to measure the level of financial distress experienced by companies, and the ownership structures studied include managerial ownership, institutional ownership, foreign ownership, and government ownership. The research findings reveal that foreign ownership has a significant positive influence, whereas other ownership structures such as managerial, institutional, foreign, and government ownership do not significantly affect the likelihood of financial distress. This research provides a fresh perspective on the situation of financial distress and aims to be beneficial to the government, companies, future researchers, and investors.

**Keywords:** Financial distress, Managerial ownership, Institutional ownership, Foreign ownership, Government Ownership, Grover Model.



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2226-6757-1-RV

## THE EFFECT OF GENDER, CORPORATE GOVERNANCE, AND LOANS ON FINANCIAL DISTRESS IN MANUFACTURING INDUSTRIES

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### **Abstract**

*This study aims to examine the influence of female's roles, governance, and loans on the possibility of financial difficulties in manufacturing companies in Indonesia. Financial distress is measured through the Altman Z-score. The variables of female's roles are measured based on the representation of female boards in the company while the variables of governance consist of the concentration of share ownership, the independence of the Board of Commissioners, the size of the Board of Directors, and the remuneration of the board. The loan variable is based on the value of long-term and short-term interest-bearing loans owned by the company. The research was conducted based on 140 sample companies with a total of 560 observations from 2018 to 2021. The research methodology includes descriptive statistics, multicollinearity test, coefficient of determination or r-squared test, Hosmer-Lemeshow test, and Wald test. The results were obtained through binary logistic regression where the female board and ownership concentration have a significant negative effect on financial distress while loan had a significant positive effect. On the other hand, the independence of the Board of Commissioners, the size of the Board of Directors, and board remuneration have no significant effect on the possibility of financial distress occurring in the company. The results of this study are expected to be able to fill in research gaps and expand the study literature. The research results can also help manufacturing companies in preventing financial distress and for investors in making better investment decisions.*

**Keywords:** gender, corporate governance, loans, financial distress



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## THE INFLUENCE OF ISLAMICITY PERFORMANCE INDEX, INTELLECTUAL CAPITAL, AND ISLAMIC CORPORATE GOVERNANCE ON FINANCIAL PERFORMANCE OF ISLAMIC BANKING IN SOUTHEAST ASIA POST-COVID-19

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**Abstrak:** Perbankan syariah adalah lembaga yang menjalankan bisnisnya berdasarkan prinsip syariah. Perbankan Syariah perlu mengukur sebuah kinerja keuangan terutama di masa pasca Covid-19 guna menjaga nilai perusahaan dalam kaitannya untuk menjaga kepercayaan masyarakat. Karena adanya pasca Covid-19, perbankan syariah mengalami pelemahan daya saing. Adapun rasio yang dapat digunakan untuk melakukan pengukuran pada kinerja keuangan, yaitu Islamicity Performance Index, Intellectual Capital, dan Islamic Corporate Governance. Penelitian ini bertujuan untuk menganalisis pengaruh Islamicity Performance Index, Intellectual Capital, dan Islamic Corporate Governance terhadap financial performance perbankan syariah di Asia Tenggara pasca covid-19. Jenis penelitian ini bersifat kuantitatif. Sampel yang digunakan adalah pada tahun 2020-2021 berjumlah 22 sampel. Teknik analisis data yang digunakan adalah analisis regresi data panel yang diolah dengan menggunakan program Eviews 12. Hasil penelitian ini menunjukkan bahwa secara parsial Director Employee Welfare Ratio berpengaruh positif signifikan terhadap financial performance. Secara parsial Profit Sharing Ratio, Zakat Performance Ratio, Equitable Distribution Ratio, Islamic Investment vs Non-Islamic Investment Ratio, Islamic Iscome vs Non-Islamic Indome Ratio, Intellectual Capital, dan Islamic Corporate Governance tidak berpengaruh signifikan terhadap financial performance. Secara simultan Islamicity Performance Index, Intellectual Capital, dan Islamic Corporate Governance berpengaruh secara signifikan terhadap financial performance Perbankan Syariah di Asia Tenggara Pasca Covid-19.

**Kata Kunci:** *Islamicity Performance Index, Intellectual Capital, Islamic Corporate Governance, Kinerja Keuangan*



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2106-6378-1-RV

***PENGARUH ESG DAN FORWARD-LOOKING DISCLOSURE PADA FIRM VALUE DI MASA PANDEMI DENGAN MODERASI INSTITUTIONAL OWNERSHIP***

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***Abstract***

*This research is motivated by the decline in financial performance experienced by many companies during the pandemic in Indonesia. The decline in financial performance creates uncertainty in future cash flows, so investors need non-financial information such as ESG performance and forward-looking information to make investment decisions. The purpose of this study is to analyze the effect of ESG performance and forward-looking information disclosure on firm value during a pandemic by considering institutional ownership variables in moderation. This research uses quantitative methods. The population of this study is made up of publicly listed companies listed on the IDX (Indonesia Stock Exchange) from 2020 to 2022 that have ESG data from 2020 to 2022, so 49 companies were selected as research samples. This study uses a common effect panel data regression model. The results showed that ESG performance has a negative influence and forward-looking information disclosure has a positive influence on firm value. In addition, institutional ownership has a positive influence on the relationship between ESG and firm value and a negative influence on the relationship between forward-looking information disclosure and firm value.*

**Keywords:** *ESG Performance, Forward Looking Information Disclosure, Firm Value, Pandemic Era, Institutional Ownership*



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## ChatGPT FOR SUSTAINABILITY REPORTING RESEARCH: ABIBLIOMETRIC ANALYSIS OF SCHOLARLY OUTPUT

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### Abstract

Sustainability reporting refers to the study of the process of disclosing information about the social, environmental and economic performance of an organization with the aim of meeting stakeholder expectations regarding sustainability. This field is rapidly evolving and seeks to understand how to increase transparency, accountability and stakeholder trust in organizations. The purpose of this article is to find out how the development of studies regarding sustainability reporting using ChatGPT. The ChatGPT AI chatbot can significantly assist in assessing and reviewing research on sustainability reporting. The method used is a combination of Chatbot AI ChatGPT and bibliometric analysis. The results of the study show that there is a significant increase in studies regarding sustainability reporting. Collaboration between researchers occurs through various academic activities, for example joint research, writing joint articles, and conferences. In principle, these results should be generalizable across research domains. There are advantages to idea generation and data identification. However, technologically it is still weak in the synthesis of literature. The researcher's expertise in communicating with AI ChatGPT is a key factor in determining the quality of the output. This new technology needs to consider the implications, especially the ethical implications

**Keyword:** *Sustainability Reporting, ChatGPT, Bibliometrics Analysis*



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1964-5951-1-RV

## THE EXISTENCE OF EXECUTIVE REMUNERATION, REMUNERATION COMMITTEE QUALITY, AND COMPANY PERFORMANCE: AN INDONESIAN PERSPECTIVE

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### ABSTRACT

This study aims to investigate the effect of the quality of the remuneration committee on the company's performance using executive remuneration as a mediation variable. The population of this study was composed of companies listed on the Indonesia Stock Exchange in 2018–2021. Hypothesis testing used multiple regression and the Sobel test to measure the mediating variable. The results demonstrated that the remuneration committee's quality did not influence company performance. Meanwhile, remuneration committee quality influenced executive remuneration, executive remuneration positively affected company performance, and executive remuneration mediated the effect of remuneration committee quality on company performance. Thus, the executive remuneration in this study belongs to the perfect mediating variable.

**Keywords:** Remuneration Committee Quality, Company Performance, and Executive Remuneration



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2181-6536-2-RV

## APAKAH DEWAN KOMISARIS INDEPENDEN MEMPUNYAI PERAN SEBAGAI VARIABLE MODERASI?

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### **Abstrak**

Tujuan penelitian ini adalah untuk menganalisis peran dewan komisaris independen dalam mengendalikan transaksi antara pihak terkait, struktur modal, dan ukuran perusahaan dalam mempengaruhi nilai perusahaan. Penelitian ini melibatkan perusahaan manufaktur di sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia antara tahun 2017 hingga 2021. Sampel penelitian diambil menggunakan teknik purposive sampling, yang menghasilkan 60 data dari 12 perusahaan yang memenuhi kriteria yang ditetapkan. Metode penelitian ini menggunakan pendekatan kuantitatif dan teknik analisis yang digunakan adalah Partial Least Square (PLS) dengan bantuan perangkat lunak SmartPLS 3. Hasil penelitian menunjukkan bahwa transaksi antara pihak terkait tidak memiliki pengaruh signifikan terhadap nilai perusahaan. Namun, struktur modal dan ukuran perusahaan memiliki pengaruh yang signifikan terhadap nilai perusahaan. Dewan komisaris independen tidak berhasil memoderasi pengaruh transaksi antara pihak terkait terhadap nilai perusahaan. Namun, dewan komisaris independen berhasil memoderasi pengaruh struktur modal dan ukuran perusahaan terhadap nilai perusahaan. Implikasi dari penelitian ini antara lain perusahaan dapat mengambil langkah-langkah kebijakan berikut ini. Pertama, penting bagi perusahaan untuk memiliki struktur modal yang optimal, termasuk menggunakan hutang dengan batasan yang sesuai agar dapat memberikan sinyal positif kepada investor dan meningkatkan nilai perusahaan. Selain itu, penggunaan hutang juga dapat membantu mengurangi beban pajak perusahaan. Kedua, perusahaan dengan ukuran yang besar harus efektif dalam pengelolaan aset yang dimiliki agar dapat menarik minat investor untuk melakukan investasi.

**Kata Kunci:** Related Party Transaction; Struktur Modal; Ukuran Perusahaan; Nilai Perusahaan; Dewan Komisaris Independen



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2214-6686-2-RV

## CORPORATE GOVERNANCE AND COMPANY VALUE: AN INVESTIGATION INTO THE ROLE OF ACSG SCORE

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**Abstract:** This study investigates the complex relationships between Good Corporate Governance (GCG) scoring, specifically the ASEAN Corporate Governance Scorecard (ACGS) score and company value. The ACGS score, a standardized measure of corporate governance, is used to assess the performance of publicly traded companies in Indonesia from 2017 to 2020. The study reveals a significant negative impact of the ACGS score on firm value, suggesting that while the ACGS score provides a standardized measure of corporate governance, it may not fully capture the nuances of individual company practices. The checkbox-based nature of the ACGS score might be seen as a mere compliance requirement rather than a true reflection of the company's corporate governance performance. However, when control variables are introduced, the effect of the ACGS score on firm value weakens and becomes insignificant. This suggests that the firm value is influenced more by financial performance compared to corporate governance performance. The study concludes that while the ACGS score can provide some insights into a company's corporate governance performance, its impact on firm value can be overshadowed by other factors. Therefore, a comprehensive approach that considers various control variables is necessary to accurately assess firm value.

**Keywords:** Corporate Governance, ACGS Score, Agency Problems, Firm Value, Financial Performance





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1822-5568-1-RV

## THE EFFECT OF BOARD CHARACTERISTICS ON ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG) DISCLOSURE

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### ***Abstract***

*This study examines the effect of board characteristics on Environmental, Social, and Governance (ESG) disclosure. The boards' characteristics include those with an oversight function. This study uses one-tier and two-tier systems, where functions are carried out by a non-executive director and the commissioner, respectively. The board comprises women, independent, community influential, foreign, and interlock members. The study was conducted on a sample of ASEAN-5 countries from 2014 to 2018. The results indicate that women, community influential, and interlocking board members positively affect environmental, social, and governance (ESG) disclosures, while independent and foreign board members have no effect on the ESG disclosures.*

**Keywords:** *Board members, community influential, ESG disclosure, feminism, foreign, interlock*



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1906-5787-2-RV

## NON-PERFORMING LOANS, BANK SIZE, GDP, EXCHANGE RATES, INFLATION, AND INTEREST RATES IN SPAIN

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### Abstract

This study looks into how economic factors affect non-performing loans. The European Central Bank (ECB) is the source of the secondary data used in this study. Utilizing quantitative techniques and the VECM (Vector Error Correction Model). Non-performing loans (NPL), bank size, GDP, currency rates, inflation, and interest rates are all used in this study. We found that non-performing loans in the past have encouraged an increase in current non-performing loans. Of particular interest is the relationship between bad loans and GDP. GDP encourages problem loans. However, non-performing loans actually put pressure on GDP. Likewise, inflation puts pressure on non-performing loans. However, non-performing loans pushed up inflation. In a similar vein, the exchange rate promotes non-performing loans; the stronger the currency, the more non-performing loans promote an expansion of credit. The poorer the currency rate, however, the greater the amount of non-performing loans. Interest rates encourage problem loans and vice versa. And bank size has a reciprocal relationship with problem loans.

**Keywords:** Non-Performing Loans, Bank Size, GDP, Exchange Rates, Inflation, Interest



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1873-5696-2-RV

**THE INFLUENCE OF THE NU SUMBERSARI JEMBER BMT FINANCIAL  
INCLUSION PROGRAM ON MONEYLENDER TRANSACTIONS  
(CASE STUDY OF WIROLEGI MARKET TRADERS, SUMBERSARI DISTRICT  
JEMBER)**

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**Abstract**

MSMEs in Indonesia are useful in terms of equal distribution of people's income. But capital is a constraint. This BMT is expected to be a supporter for MSEs (Micro Small Enterprises) which are of course in accordance with sharia principles and replace the practice of moneylenders who are considered to be stifling the small economy in prolonged debt bondage. In this case, one of the BMTs that is developing in Jember is the BMT NU Summersari Branch. Based on the questions asked, to find out the implementation of the NU BMT financial inclusion program for Wirolegi Market traders, to find out the effect of the NU BMT financial inclusion program on loan shark practices at traders and to find out the strategies carried out by NU BMT to reduce loan shark practices to traders in the Wirolegi Market. This study uses a quantitative approach. Data collection technique is by way of interviews. In this study there were 12 members who became respondents. The results of research on the implementation of the BMT NU Financial Inclusion Program on traders in the Wirolegi Market, respondents agreed as much as 67%, from the data obtained there were 440 traders who were members of BMT NU partners and 59 traders who accessed financing at BMT NU. We found that the main problem for traders is capital, traders cannot access finance from financial institutions such as banks, cooperatives, or BMTs. They prefer to use the services of loan sharks even though they are miserable. The government has created an Inclusive Financial Program which is intended for middle to lower entrepreneurs. In this Financial Inclusion Program, BMT is an institution that is used as a program that is expected to provide solutions for traders to access finance, in this case capital. The implementation of the BMT NU Financial Inclusion Program in terms of submitting funds has been good, it's just that the implementation still needs to be improved. The majority of respondents' answers regarding the implementation of the BMT NU financial inclusion program agreed. The BMT NU Jember Financial Inclusion Program reduces moneylender transactions.

**Keywords:** Financial Inclusion Program, Moneylender Practices, Jember, Indonesia



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1841-5682-2-RV

**SUSTAINABILITY REPORTING, CORPORATE GOVERNANCE MECHANISM, AND  
INTELLECTUAL CAPITAL ON  
FIRM VALUE MODERATING BY PROFITABILITY**

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**Abstrak**

*Investor memandang nilai perusahaan berdasarkan kinerja perusahaan tersebut. Investor tertarik dalam menanamkan modal atas pertimbangan nilai perusahaan yang tinggi karena perusahaan dianggap mempunyai prospek yang baik kedepannya serta mampu mensejahterakan para pemegang sahamnya. Kondisi pandemi COVID-19 menuntut Perusahaan melakukan berbagai penyesuaian agar dapat mempertahankan nilai perusahaannya. Tujuan penelitian ini menguji pengaruh dari Sustainability Reporting, Mekanisme Corporate Governance yang digunakan adalah Komisaris Independen, Dewan Direksi, Komite Audit, dan Kepemilikan Manajerial, serta Modal Intelektual dengan Profitabilitas sebagai moderasi atas Nilai Perusahaan. Objek penelitian adalah perusahaan manufaktur periode 2019-2021 yang terdaftar di BEI. Jumlah sampel yang dipakai dalam penelitian adalah 31 perusahaan manufaktur. Pengambilan sampel menggunakan teknik purposive sampling, dengan metode analisis regresi linier berganda menggunakan aplikasi SPSS. Berdasarkan hasil pengujian dengan Uji Kelayakan Model (Uji F), diperoleh Modal Intelektual, Mekanisme Corporate Governance, serta Sustainability Reporting dengan Profitabilitas sebagai moderasi layak digunakan dalam penelitian. Berdasarkan hasil Uji Hipotesis (Uji t) diketahui bahwa Modal Intelektual tidak berpengaruh terhadap Nilai Perusahaan. Komisaris Independen tidak berpengaruh terhadap Nilai Perusahaan. Dewan Direksi tidak berpengaruh terhadap nilai perusahaan. Komite Audit berpengaruh negatif terhadap Nilai Perusahaan. Kepemilikan Manajerial tidak berpengaruh terhadap Nilai Perusahaan. Sustainability Reporting berpengaruh positif terhadap Nilai Perusahaan. Profitabilitas tidak memoderasi hubungan Modal Intelektual. Profitabilitas tidak memoderasi hubungan Komisaris Independen. Profitabilitas memoderasi hubungan Dewan Direksi. Profitabilitas tidak memoderasi hubungan Komite Audit. Profitabilitas tidak memoderasi hubungan Kepemilikan Manajerial. Profitabilitas tidak memoderasi hubungan Sustainability Reporting. Kontribusi penelitian ini diharapkan dapat menjadi pengembangan untuk ilmu peran pengaruh modal intelektual, mekanisme corporate governance, dan sustainability reporting terhadap nilai perusahaan dengan profitabilitas sebagai pemoderasi. Perusahaan dapat melihat hasil penelitian sebagai masukan dan evaluasi dalam hal menganalisis faktor-faktor yang mempengaruhi nilai perusahaan, khususnya dalam situasi pandemic COVID-19.*

**Keywords:** *Nilai Perusahaan, Modal Intelektual, Mekanisme Corporate Governance, Sustainability Reporting, Profitabilitas*



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2285-6913-2-RV

**DETERMINANTS OF COMPANY SIZE, LEVERAGE, AND PROFITABILITY ON  
CARBON EMISSION DISCLOSURE  
(EMPIRICAL STUDY OF MINING COMPANIES ON THE INDONESIA STOCK  
EXCHANGE IN 2020)**

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***Abstract***

*This study aims to analyze the effect of company size, leverage, profitability on carbon emissions disclosure. This study uses mining companies listed on the Indonesian Stock Exchange during 2020. This research metode uses a quantitative-associative design with a secondary data source in he form of financial reports. Observation data as much as 31 data. The analyze technique used is multiple linear regression wth the independent variable company size, leverage, profitability and carbon emissions disclosure as the dependent variable. The result of the study show that leverage has an effect on carbon emissions dislosure. Meanwhile company size and profitability have not effect on carbon emissions disclosure.*

***Keyword*** : *ccarbon emission disclosure, company size, leverage, profitability*



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1840-5592-1-RV

## PENGARUH IMPLEMENTASI AKUNTANSI MANAJEMEN LINGKUNGAN TERHADAP KINERJA DAN KEBERLANJUTAN PERUSAHAAN

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### Abstract

*Reporting on environmental management accounting in a company is very important because it is directly related to the entity's responsibility regarding the environment and information about environmental management accounting as the basis for determining the success of the company in protecting the environment. This study aims to reveal the effect of implementing environmental management accounting on company performance and sustainability. This research method uses a quantitative method with a sample of 171 manufacturing companies listed on the Indonesia Stock Exchange. In addition, the limitation of company objects by using companies that publish sustainability reports aims to find out whether the company's performance and company sustainability are well followed by the implementation of environmental management accounting. This was done because the researcher wanted to develop previous research on the implementation of environmental accounting on company performance, while the research that the authors conducted was about environmental management accounting on company performance and company sustainability. Based on the results of this study indicate that the implementation of environmental management accounting can create corporate sustainability, but has not proven its effect on company performance.*

**Keywords:** *Environmental Management Accounting, Eco-Efficiency Company Performance, Corporate Sustainability.*



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2194-6578-1-RV

## ENVIRONMENT, SOCIAL, AND GOVERNANCE (ESG), FIRM PERFORMANCE, AND RISK MANAGEMENT IN INDONESIA

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**Abstrak:** Penelitian ini bertujuan untuk memperoleh bukti empiris terkait pengaruh ESG (Environment, Social, and Governance) terhadap kinerja perusahaan (ROA, ROE, dan Tobin's Q) dan pengaruh moderasi manajemen risiko pada hubungan ESG terhadap kinerja perusahaan. Sampel yang digunakan adalah 30 perusahaan non keuangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 10 tahun (2011-2020) sehingga diperoleh jumlah 300 observasi. Pendekatan penelitian dalam skripsi ini memanfaatkan metode kuantitatif dan sumber data sekunder yang diperoleh baik melalui laporan keuangan, laporan tahunan, dan laporan keberlanjutan. Teknik analisis yang digunakan dalam penelitian ini adalah regresi linier berganda, regresi moderasi, dan uji robustness. Hasil yang diperoleh dalam penelitian ini menunjukkan ESG berpengaruh positif dan signifikan terhadap kinerja perusahaan. Sedangkan, manajemen risiko sebagai variabel moderasi tidak mempengaruhi hubungan ESG terhadap kinerja perusahaan. Penelitian ini memberikan kontribusi praktis bahwa investor diharapkan dapat membaca kondisi, situasi, dan kualitas suatu perusahaan melalui indikator-indikator yang terkandung dalam pelaporan ESG sebagai bahan pertimbangan sebelum membuat keputusan investasi.

**Kata Kunci:** ESG, Kinerja Perusahaan, Manajemen Risiko



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1901-5772-2-RV

## INTERAKSI DARK TRIAD DAN FRAUD HEXAGON: PERSPEKTIF KECURANGAN AKADEMIK

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### **Abstract**

*The purpose of this study was to examine the moderating effect of the dark triad factor on the effect of the hexagon fraud factor on academic fraud. The approach used in this study is quantitative approach by collecting data using a questionnaire. The population of this study were university undergraduate accounting students in Madura with the criteria of active undergraduate accounting students in Madura and having or currently taking auditing II or forensic accounting courses. The sampling technique used is incidental sampling and obtained 260 respondents. The data analysis tool used in this study is SmartPLS 4. The findings of this study indicate that pressure, opportunity, capability and ego influence academic cheating behavior, while rationalization and collusion have no effect on academic cheating. Machiavellianism can moderate the effect of capability on academic cheating behavior but does not significantly strengthen the effect of opportunity on academic cheating behavior. Narcissism does not interact significantly with rationalization to influence academic cheating behavior and the interaction between psychopathy and ego does not significantly influence academic cheating behavior. Accounting lecturers at university in Madura need to ease the pressure of learning by giving a minimum grade of C+ if at least students always follow lessons and do all coursework. There is also a need for stricter examination of assignments and supervision in examinations to reduce the opportunity and capability of students to commit academic fraud.*

**Keywords:** *Academic fraud, hexagon fraud, dark triad, Madura university.*





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2096-6351-1-RV

## REFLEKSI PERILAKU ETIS MAHASISWA AKUNTANSI: HUBUNGAN ANTARA *ETHICAL SENSITIVITY, LOVE OF MONEY, DAN MORAL REASONING*

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### ***Abstract***

*The disclosure of cases of unethical behavior by the accounting profession has created a trust issue for the profession in the eyes of the public. This issue is then also a concern in the field of accounting higher education because there is an assumption that there are factors in the educational process that can instill aspects of behavior which are then carried over until they are in the professional world. So this study aims to examine the effect of ethical sensitivity, love of money, and moral reasoning on the ethical behavior of Mulawarman University accounting students. This research is a type of quantitative research that uses primary data and is measured by a Likert scale. The research sample was determined using purposive sampling method and the respondents were 199 undergraduate accounting students at Mulawarman University. The data obtained were analyzed using Structural Equation Models which were processed with the SmartPLS 3.2.9 program. The results of this study indicate that ethical sensitivity, love of money, and moral reasoning have a positive and significant effect on the ethical behavior of Mulawarman University accounting students. This research is expected to contribute to the development of an accounting education curriculum, namely to provide input on the importance of integrating ethical content into each course.*

**Keywords:** *Ethical Sensitivity, Love of Money, Moral Reasoning, Ethical Behavior.*



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2175-6548-1-RV

**KUY AH BELAJAR [AKUNTANSI]”:  
PENINGKATAN KOMPETENSI AKUNTANSI VIA *CASE-BASED LEARNING***

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***ABSTRACT***

*This study aims to determine how case-based learning can be structured to enhance students' accounting skills in Advanced Financial Accounting II at a vocational school. This study employs qualitative methods and an action research participatory methodology. Observation of participants was used to gather information about the impact of instituting case-based learning in the two classes taught by the researcher. The method of data analysis employed is thematic analysis. This study concludes that the application of case-based learning is proven to enhance accounting students' cognitive abilities. The practical contribution of this research is that campuses can use the results to be more serious about implementing the case-based learning method in accounting curricula in general and vocational tertiary education since this method has been shown to increase students' accounting competence.*

**Keywords :** *Case Based Learning, Cognitive, Financial Accounting, Vocational School, Indonesia.*



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2264-6851-1-RV

**TRANSFER PRICING DAN TAX HAVEN: MENGUAK DAMPAKNYA DALAM  
PENGHINDARAN PAJAK DAN PERAN PENTING MODERASI PEMERIKSAAN  
PAJAK**

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**Abstract:** *This study aims to provide empirical evidence about the determinants of tax avoidance with tax audit as a moderating variable in energy companies in Indonesia. The determinants of tax avoidance referred to are transfer pricing and tax havens. This research is conducted by developing two interrelated models. The first model analyzes the determinants of tax avoidance, while the second model analyzes the role of tax audit in moderating the effect of transfer pricing and tax havens on tax avoidance. The population of this research are all energy companies listed on the Indonesia Stock Exchange in 2016-2021. The sampling technique is purposive sampling which resulted in 102 observations. The results of testing the first model indicate that transfer pricing have a positive effect on tax avoidance, while tax havens have a negative effect on tax avoidance. The results of testing the second model show that the tax audit strengthens the effect of tax haven on tax avoidance, while the tax audit weakens the effect of transfer pricing on tax avoidance.*

**Keywords:** *Transfer pricing, tax haven, tax audit, tax avoidance*



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2255-6833-1-RV

## ENHANCING BUSINESS PERFORMANCE THROUGH TAX AWARENESS AND TAX KNOWLEDGE OPTIMIZATION

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### Abstract

Penelitian ini bertujuan untuk mengetahui pengaruh kesadaran pajak terhadap kinerja perusahaan. Penelitian ini juga menguji pengaruh Tax Knowledge sebagai variabel mediasi yang dapat mempengaruhi hubungan Tax Awareness dan peningkatan kinerja bisnis. Penelitian menggunakan pendekatan survei sehingga pengumpulan data dilakukan melalui penyebaran kuesioner melalui google form. Sample adalah wajib pajak orang pribadi yang memiliki usaha perseorangan. Analisis data penelitian menggunakan Partial Least Square.

Penelitian ini membuktikan bahwa tax awareness dan tax knowledge yang tinggi berdampak positif pada upaya wajib pajak dalam melaksanakan kewajiban perpajakan dengan baik sehingga meningkatkan kinerja bisnis. Hasil uji mediasi dalam penelitian ini juga membuktikan bahwa Tax Knowledge berperan sebagai mediator yang efektif. Namun, tax awareness wajib pajak menjadi faktor utama dalam penelitian ini. Peningkatan tax awareness akan mendorong wajib pajak untuk mencari pengetahuan lebih luas terkait ketentuan perpajakan dan interpretasinya sehingga berdampak pada efisiensi dan efektivitas cash flow perusahaan. Hal ini dapat mendorong perusahaan menghasilkan keputusan inovatif dengan mengoptimalkan ketentuan dan insentif pajak sehingga dapat meningkatkan pertumbuhan bisnis.

Hasil penelitian ini menegaskan bahwa tax awareness dan tax knowledge umumnya menjadi faktor yang dapat meningkatkan kepatuhan wajib pajak. Namun hasil penelitian ini memperluas dampak tax awareness dan tax knowledge pada peningkatan kinerja bisnis wajib pajak. Membangun tax awareness meningkatkan keyakinan wajib pajak bahwa hasil yang akan diperoleh berdampak pada penciptaan value bagi perusahaan. Namun demikian, integrasi tax awareness dengan kehadiran tax knowledge sebagai faktor yang saling melengkapi dan terintegrasi, tidak hanya meningkatkan kepatuhan wajib pajak melainkan juga mengacu pada peningkatan kinerja bisnis.

**Kata Kunci :** Kesadaran Pajak, Pengetahuan Pajak, Kinerja Bisnis, Tata Kelola Pajak



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2221-6744-1-RV

## ANALISIS PENGARUH *ORGANIZATIONAL CAPITAL* TERHADAP TINGKAT PENGHINDARAN PAJAK PERUSAHAAN PERTAMBANGAN YANG TERDAFTAR DI BURSA EFEK INDONESIA

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**Abstract:** *This study aims to analyze the effect of organizational capital on corporate tax avoidance. The population of this study are mining companies listed on the Indonesia Stock Exchange in the 2012-2021 periods. Using panel data regression with the common effect model, the results of the study found that organizational capital has a negative and significant effect on corporate tax payments. In other words, high organizational capital can increase corporate tax avoidance. Companies that are able to manage organizational capital properly will be able to create organizational efficiency, one of which is through tax management that the company will choose. This study confirms previous findings that organizational capital creates organizational innovation and organizational learning abilities in related to tax avoidance. This study also strengthens the previous findings that companies with high organizational capital have a greater chance of tax avoidance. The research has implications for the company's internal policy as a taxpayer to increase its organizational capital so that it can have an effective management. On the other hand, the tax authorities can make policies that support the creation of compliant taxpayers and ethical corporate tax management.*

**Keywords:** *Cash Effective Tax Ratio, Cash ETR, Organizational Capital, Tax Avoidance*



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2135-6996-1-RV

**FAKTOR-FAKTOR YANG MEMPENGARUHI AGRESIVITAS PAJAK DENGAN  
GOOD CORPORATE GOVERNANCE SEBAGAI VARIABEL MODERASI  
(PADA PERUSAHAAN MANUFAKTUR TAHUN 2019-2021)**

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**Abstrak:** *The highest tax revenue is obtained through income tax. The higher the taxable income of a company, it will affect the capture of company profits. This encourages companies to take aggressive tax actions. Aggressive tax actions taken by companies can reduce the amount of state revenue through taxes. This study aims to analyze the effect of executive character, political connections, and company size on tax aggressiveness with good corporate governance as a moderating variable. Measurement of good corporate governance using audit quality. This study uses a sample of manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2019-2021 period. The sample was selected using purposive sampling method in order to obtain a sample of 48 companies. The data analysis technique used in this study uses multiple linear regression analysis and Moderated Regression Analysis (MRA) assisted by the IBM SPSS version 26 calculator. The results of the analysis show that executive character and firm size have a significant positive effect on tax aggressiveness. Meanwhile, executive access and political connections have no significant effect on tax aggressiveness. Good corporate governance moderating variable which is projected by audit quality is able to moderate the relationship between executive character and firm size on tax aggressiveness, while audit quality is not able to moderate the relationship between executive compensation and political connections on tax aggressiveness.*

**Kata Kunci:** *tax aggressiveness, executive character, executive compensation, political connections, firm size, audit quality.*



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1852-5620-2-RV

## EVALUASI KEBIJAKAN INSENTIF PPH FINAL DITANGGUNG PEMERINTAH (DTP) BAGI WAJIB PAJAK UMKM TERDAMPAK PANDEMI COVID-19: STUDI KASUS DI KPP PRATAMA JAKARTA TANAH ABANG SATU

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**Abstract:** The low realization of the utilization of the government-borne final income tax incentive policy for MSME taxpayers during the Covid-19 pandemic requires an evaluation of the implementation of this policy. This research aims to evaluate the policy based on the principle of tax collection, The Four Maxims. The method used in this research is a mixed method that combines quantitative and qualitative approaches. Data collection through documentation, questionnaires on MSME taxpayers registered at Jakarta Tanah Abang Satu Tax Office, and interviews with tax officers. Based on the research, the results obtained that the perceptions of MSME taxpayers stated that the government-borne final income tax incentive policy complied with the principles of tax collection, The Four Maxims, with an approval level of more than 50% for each principle. However, on the other hand, the utilization rate of this incentive at Jakarta Tanah Abang Satu Tax Office is still relatively low, namely 27,95% in 2020 and 10,63% in 2021. The reason MSME taxpayers consider taking advantage of the incentives is the ability to fulfill administrative requirements and incentive benefits for MSME cash flow. In addition, the level of compliance of MSME taxpayers to fulfill the obligation to submit realization reports is not optimal. There are still obstacles to the implementation of this policy. From the taxpayer's point of view, more than knowledge and skills regarding technology, as well as the facilities they have, is required to meet the administrative requirements. Meanwhile, from the tax officer's point of view, the obstacles that occur are related to the delivery of information, attendance rates in counseling activities, and limited data in supervising incentives. However, Jakarta Tanah Abang Satu Tax Office always makes efforts to optimize the use of this incentive, including disseminating information through various channels, providing consulting services to taxpayers, and monitoring incentive data. This research provides an overview of the evaluation of the implementation of the government-borne final income tax incentive policy for MSME taxpayers which covers the entire incentive period and can complement previous research. This research also provides practical implications for the government regarding the formulation of tax policies that support the condition of MSMEs in Indonesia.

**Keywords:** Covid-19 pandemic, government-borne final income tax, MSME taxpayers, tax incentives, The Four Maxims



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1934-5882-1-RV

## **INFORMATION OVERLOAD PADA SOSIALISASI PERPAJAKAN: STUDI KEPATUHAN WAJIB PAJAK PADA KPP PRATAMA BANGKALAN**

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### **Abstract**

*The background of this research is that Bangkalan Tax Office has achieved the tax revenue target, but the level of education in Bangkalan Regency is still relatively low. The purpose of this study was to examine the effect of awareness, perceived usefulness, perceived ease of use on tax compliance with socialization as a moderating variable. The data population of this study is individual taxpayers who are registered at Bangkalan Tax Office. The sampling technique used incidental sampling and obtained 152 respondents. Data analysis used in this study uses Partial Least Square (PLS) using SmartPLS 4. The results of this study indicate that awareness affects tax compliance, while perceived usefulness, perceived ease of use does not affect tax compliance. Findings related to the moderating effect give the results of socialization capable of moderating the variables of awareness and of perceived ease of use towards tax compliance. Different findings on testing other moderating effects provide evidence that socialization does not moderate perceived usefulness of tax compliance. Socialization is able to increase awareness and ease of reporting taxes. On the other hand, socialization also has a negative impact in the form of information overload, so that taxpayers feel less benefit from online tax reporting.*

**Keywords:** *tax compliance, awareness, perceived usefulness, perceived ease of use, socialization*





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*1980-6005-1-RV*

## FACTORS THAT ENCOURAGE PROPERTY TAX PAYMENT

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**Abstrak:** Penelitian ini membahas tentang kesulitan yang dialami oleh pemerintah daerah dalam memaksimalkan pendapatan PBB sejak masa pandemi. Tujuan penelitian ini adalah mengeksplorasi faktor-faktor pendorong pembayaran PBB di Indonesia. Pengumpulan data menggunakan kuesioner kepada 157 responden di kota-kota besar di Indonesia. Pengujian analisa faktor menggunakan SPSS 23 dan dihasilkan 6 (enam) faktor baru, meliputi peran pemerintah, fasilitas pembayaran, pendidikan dan kesadaran, penegakan hukum, manajemen PBB, dan penghargaan. Penelitian ini dapat memberikan manfaat pada pemerintah daerah maupun pemerintah pusat untuk menentukan strategi yang tepat agar masyarakat bersedia membayar PBB.

**Keyword:** fasilitas pembayaran, manajemen PBB, pendidikan dan kesadaran, peran pemerintah, penghargaan.



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1986-6022-1-RV

## **PENGARUH DEWAN KOMISARIS, PROFITABILITAS, DAN LEVERAGE TERHADAP AUDIT REPORT LAG DENGAN PENGHINDARAN PAJAK SEBAGAI VARIABEL PEMODERASI**

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### **Abstrak**

Penelitian ini bertujuan untuk menguji variabel-variabel yang mempengaruhi audit report lag, yaitu dewan komisaris, profitabilitas dan leverage. Penelitian ini juga menguji peran penghindaran pajak dalam memoderasi hubungan antar variabel tersebut. Sampel penelitian ini adalah perusahaan sektor kesehatan yang terdaftar di Bursa Efek Indonesia tahun 2019-2021. Hasil pemilihan sampel menggunakan metode purposive sampling, data perusahaan terpilih berjumlah 11, sehingga total pengamatan dalam penelitian ini adalah sejumlah 33. Metode analisis data menggunakan Partial Least Square (PLS). Hasil penelitian menunjukkan variabel profitabilitas dan leverage memengaruhi audit report lag, sedangkan dewan komisaris tidak berpengaruh terhadap audit report lag. Penghindaran pajak tidak terbukti memoderasi hubungan antar variabel dewan komisaris, profitabilitas, dan leverage terhadap audit report lag. Implikasi dari penelitian ini adalah memperkuat teori agensi yang digunakan dan dapat memberikan masukan terkait regulasi dan pengawasan kepada pemerintah serta bagi perusahaan sektor kesehatan terkait dengan kinerja. Hasil penelitian ini dapat dijadikan bahan pertimbangan dan masukan bagi para pembentuk kebijakan strategis dalam menentukan kebijakan yang dilakukan untuk meningkatkan kualitas informasi laporan keuangannya.

**Kata Kunci:** Audit report lag, Dewan Komisaris, Profitabilitas, Leverage, Penghindaran Pajak



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2149-6468-1-RV

## MODERNISASI ADMINISTRASI PERPAJAKAN MELALUI PENERAPAN TAPPING BOX DALAM UPAYA OPTIMALISASI KEPATUHAN PAJAK

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### Abstract

The background is the modernization of tax administration in the form of tapping boxes. This study aims to analyze and explore the implementation of the use of tapping boxes in an effort to optimize local tax compliance and revenue in Bangkalan Regency. Descriptive qualitative research method with a case study approach. Data collection techniques are by observing, interviewing, and documenting. Test the validity of the data through source triangulation, which then analyzes the data and draws conclusions. The results of the study show that the application of tapping boxes in terms of taxpayer compliance is already optimal, but in terms of local tax revenues it is still not optimal. This is reflected in the decreased realized value of regional tax revenues (hotel and restaurant taxes) and there are still obstacles in the application of tapping boxes. The strategy adopted by Bappenda Bangkalan in dealing with these obstacles is by conducting communication and outreach, imposing sanctions on taxpayers who do not comply with the rules, and cooperating with tapping box technicians. Cooperation from the government, taxpayers and the public is needed to optimize the implementation of modernization of tax administration which is expected to increase tax compliance and tax revenues.

**Keywords:** Tapping Box, Optimization, Local Tax



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2089-6316-2-RV

**UKURAN PERUSAHAAN SEBAGAI PEMODERASI PENGARUH *FINANCIAL PERSPECTIVE* TERHADAP *TAX AVOIDANCE*  
(STUDI PERUSAHAAN INDUSTRI REKREASI DAN PARIWISATA)**

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**Abstract**

*The research aims to determine the influence of capital intensity, profitability, thin capitalization, and sales growth on tax avoidance using the company size as moderation variables. The research object is a recreation and tourism company listed on the Indonesia Stock Exchange (IDX) from 2017 to 2020. The number of sampled in this research was 68 samples selected with purposive sampling techniques. The data analysis used descriptive statistical analysis and multiple linear regression test with SPSS version 26 application. This study showed that simultaneously the variable capital intensity, profitability, thin capitalization, and sales growth have positive effect on tax avoidance. Partial thin capitalization has effect on tax avoidance, while capital intensity, profitability, and sales growth variable have no effect on tax avoidance. In addition, the result of this study based on the moderated regression analysis (MRA) test, the company size variabel can not moderate the influence of capital intensity, profitability, thin capitalization, and sales growth on the tax avoidance.*

**Keywords:** *tax avoidance, capital intensity, profitability, thin capitalization, sales growth, company size and tourism company.*



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1997-6034-1-RV

## ANALISIS PENGUNGKAPAN PAJAK DI INDONESIA: KEWAJIBAN ATAU SUKARELA?

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### Abstract

*Many countries are starting to require tax disclosure. In Indonesia, the Mandatory Disclosure Rule (MDR) has been announced but has never been implemented. Tax disclosure is expected to be an alternative change to the Mandatory Disclosure Rule (MDR). The purpose of this study is to analyze tax disclosures made by companies in Indonesia. This research was conducted using the content analysis method to classify and measure each of Mgamal's (2019) measurement items more accurately. The results showed that 12 items were fully represented by all company samples, 13 items were presented as company samples and 6 measurement items were not presented at all by company samples. It is hoped that the implementation of tax disclosure measurements carried out in this research can become a basis for compiling relevant tax disclosure items in Indonesia.*

**Kata Kunci:** *Tax Disclosure, Mandatory Disclosure Rule, Content Analysis*



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1867-5679-1-RV

## PENGARUH PROFITABILITAS, *LEVERAGE*, DAN FAKTOR LAINNYA TERHADAP *TAX AVOIDANCE* PADA MANUFAKTUR

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### *Abstract*

*This study aims to obtain empirical evidence on the effect of profitability, leverage, audit committee, size, sales growth, institutional ownership, and independent commissioners on tax avoidance. The population of this study is 173 manufacturing companies that were listed on the Indonesia Stock Exchange from 2018 to 2021. This study used a purposive sampling method in which 74 companies meet the criteria and the total sample data was 222 company data. The hypothesis testing used a multiple linear regression model. The results of this study obtained empirical evidence of profitability has a positive effect on tax avoidance because the higher the profit, the better the asset management and tax planning are done. Independent commissioners have a negative effect on tax avoidance because high levels of independent commissioners can optimize the performance control of directors. Leverage, audit committee, firm size, sales growth, and institutional ownership have no effect on tax avoidance.*

**Keywords:** *Profitability, Independent Commissioners, Institutional Ownership, Leverage, Tax Avoidance*



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1909-5798-2-RV

## THE INFLUENCE OF FIRMS' FINANCIAL RATIOS ON BOOK-TAX TRADE OFF

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**Abstrak:** *Manajemen cenderung menghadapi trade-off antara agresivitas laporan keuangan dan perpajakan dikarenakan sulit bagi manajemen untuk menjadi agresif pada kedua pelaporan. Perusahaan yang memaksimalkan keuntungannya melalui manajemen laba akan sulit untuk meminimalkan beban pajaknya, begitu pula sebaliknya. Tujuan utama dari penelitian ini adalah untuk meneliti pengaruh rasio keuangan perusahaan terhadap trade-off pelaporan akuntansi dan perpajakan. Ada lima variabel keuangan yang digunakan dalam studi ini, termasuk rasio utang, jatuh tempo utang, defisit pembiayaan, akses pendanaan pada pasar modal internal dan eksternal, serta profitabilitas. Penelitian ini menggunakan metode purposive sampling yang menghasilkan data observasi firm-year sebanyak 230 sampel yang terdaftar di Bursa Efek Indonesia (BEI) periode 2019-2021. Sampel dianalisis menggunakan model regresi logistik, karena variabel dependen dalam studi ini (EMTM) adalah variabel dummy. Temuan pada studi ini menunjukkan hubungan positif antara tingkat rasio utang, utang jangka panjang, defisit pembiayaan dan agresivitas pelaporan keuangan. Studi ini juga membuktikan bahwa akses pendanaan pada pasar modal eksternal dan profitabilitas memiliki hubungan negatif yang signifikan terhadap agresivitas pelaporan keuangan. Rekomendasi untuk penelitian mendatang adalah untuk menguji lebih lanjut variabel keuangan lain yang mempengaruhi agresivitas pelaporan, menggunakan pengukuran yang berbeda untuk variabel dependen disertai dengan model empiris baru, dan juga mempertimbangkan efek moderasi yang dapat mempengaruhi hubungan rasio keuangan terhadap trade-off pajak dan akuntansi.*

**Kata Kunci:** *Trade-off pelaporan, rasio keuangan, manajemen laba, agresivitas pajak*



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1957-5932-2-RV

## PENGARUH PANDEMI COVID-19 PADA KEPATUHAN PAJAK PELAKU BISNIS EKONOMI DIGITAL

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### *Abstract*

*Tax authority have faced one of the challenges collecting tax revenue during the Covid-19 pandemic in decreasing of the economy will potentially leads firms in financial distress. Financial distress motivated firms to engage tax avoidance. Moreover, activities in the digital economy that are growing rapidly could be a challenge to prevent tax avoidance. This study intends to investigate how the Covid-19 pandemi affects associations between businesses that engage in digital economy activities and tax evasion on Indonesian public enterprises. Using a sample of 250 firms which are listed on Indonesia Stock Exchange (BEI) in 2018-2021, we find empirical evidence that digital economy activities positively associated with effective tax rate. Nevertheless, the Covid-19 pandemic weakened this association. This study provides a reference of quantitative test on firms which conduct digital economy activity and the impact of Covid-19 pandemic particularly in Indonesia that remains scarce.*

**Keywords:** Covid-19, Tax Avoidance, Digital Economy





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2183-6545-2-RV

## **APAKAH PENGUNGKAPAN ISLAMIC CORPORATE SOCIAL RESPONSIBILITY, ISLAMIC CORPORATE GOVERNANCE, PROFITABILITAS DAN UKURAN BANK BERPENGARUH TERHADAP TAX AVOIDANCE PADA BANK UMUM SYARIAH DI INDONESIA?**

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**Abstract:** *Taxes are the main and largest source of revenue for the government, derived from the citizens, and constitute the highest percentage among other sources of income in Indonesia. Although tax revenue has increased in recent years, the increase has not been optimal as it has not yet met the government's targets. The failure to achieve these tax targets can be attributed to several factors, including the tax management practices employed by companies. This study aims to analyze the influence of Islamic Corporate Social Responsibility (ICSR) disclosure, Islamic Corporate Governance (ICG), profitability, and bank size on tax avoidance. The research sample was obtained using purposive sampling techniques based on specific criteria, resulting in a sample of 13 Sharia Commercial Banks during the period 2017-2021 with a total of 43 observations. The data analysis technique used in this study is panel data regression analysis. The research findings indicate that ICSR disclosure, the proportion of independent commissioners, and the audit committee have a positive impact on tax avoidance, whereas the Sharia Supervisory Board and bank size have a negative impact on tax avoidance. On the other hand, profitability proxied by Return on Assets (ROA) does not significantly influence tax avoidance. This study contributes to understanding the factors influencing tax avoidance in the context of Islamic finance in Indonesia. It provides insights into the importance of ICSR disclosure, ICG, and bank size in maintaining transparency and accountability in tax practices. Additionally, the finding that the Sharia Supervisory Board has a negative influence on tax avoidance underscores the importance of religious oversight in preventing aggressive tax practices. The study also enhances understanding of the limitations of profitability in influencing tax decisions. The results of this research can serve as a foundation for policymakers, regulators, and practitioners in developing effective strategies to manage tax practices in the Sharia Commercial Banking sector.*

**Keywords:** *Islamic corporate social responsibility, Islamic corporate governance, profitability, bank size, tax avoidance.*



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2040-6158-1-RV

## PERAN MODERASI PELUANG INVESTASI ANTARA KEMAMPUAN MANAJERIAL DAN AGRESIVITAS PAJAK

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**Abstract :** *This research was conducted with two objectives, namely to test whether managerial ability can affect corporate tax aggressiveness, and to examine the role of investment opportunities as a moderating variable on the effect of managerial ability and tax aggressiveness. The sample used includes 129 manufacturing companies listed on the Indonesia Stock Exchange during the 2018-2022 period. This study used regression analysis using STATA 18. Managerial ability in this study was measured using the Data Envelopment Analysis (DEA) approach, tax aggressiveness was measured by the Book Tax Differences (BTD) approach and investment opportunities were measured by market to book and capital expenditure. The results of the study found that managerial ability had a positive effect on tax aggressiveness and investment opportunities strengthened the influence between the two. This research contributes to see how investment opportunities moderate and affect managerial ability towards tax aggressiveness. This will be useful for investors where they can view company reports and can be used to show market perceptions of the value of certain shares. There is also where this research contributes so that companies that prepare financial reports can present quality reports and avoid fraud. It also affects investors so that they can read financial reports clearly and use them to show market perceptions of the value of certain shares.*

**Keywords :** *Managerial Ability, Tax Aggressiveness, Investment Opportunities*



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2223-6747-2-RV

**APAKAH ENVIRONMENTAL, SOCIAL, GOVERNANCE (ESG) MAMPU MEMEDIASI  
HUBUNGAN ANTARA FIRM PERFORMANCE DAN TAX AVOIDANCE DI  
INDONESIA?**

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**Abstract**

*This study aims to examine the effect of financial performance, tax avoidance, and ESG. The samples used in this study are publicly listed companies listed on the Indonesia Stock Exchange taken from the Refinitiv database with the observation period 2018-2022. This study examines whether ESG variables can mediate the relationship between firm performance proxied by ROA, EPS, and DER on tax avoidance. The results showed that there is only a relationship between ROA and tax avoidance mediated by ESG and there is no relationship between EPS and DER with tax avoidance mediated by ESG. This means that the value of ESG implemented by the company can only be associated with an increase in the company's profit value for the purpose of tax avoidance, while the number of shares outstanding and the amount of debt owned by the company will not make the company avoid taxes.*

**Keywords:** *Environmental Social Governance, ROE, EPS, DER, Tax Avoidance*



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2241-6795-1-RV

## THIN CAPITALIZATION, CAPITAL INTENSITY DAN CORPORATE SOCIAL RESPONSIBILITY TERHADAP PENGHINDARAN PAJAK DENGAN PEMANFAATAN TAX HAVENS COUNTRY SEBAGAI PEMODERASI

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### Abstract

*The focus of this study is the company's lack of attention and awareness of tax avoidance, which results in conflicts between companies and communities regarding the impact of company operations. This shows that there are multiple factors that influence tax avoidance. The purpose of this research is to find out how thin capitalization, capital intensity, and corporate social responsibility affect the tax avoidance, with tax havens country as a moderator. This research was conducted on 26 manufactur companies listed on the Indonesia Stock Exchange during the 2017-2021 period, using a purposive sampling technique. Data were analyzed using panel data regression using evIEWS 12.0. The results show that thin capitalization and capital intensity has a positive effect on tax avoidance. Corporate social responsibility have no effect on tax avoidance. Tax havens country has no significant influence as moderating between thin capitalization, capital intensity and corporate social responsibility on tax avoidance.*

**Keywords** : Tax Avoidance, Thin Capitalization, Capital Intensity, Corporate Social Responsibility, Tax Havens Country



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2042-6180-1-RV

## **REAL EARNINGS MANAGEMENT SINE QUA NON BOOK-TAX DIFFERENCE DALAM PENGHINDARAN PAJAK PERUSAHAAN SEKTOR TAMBANG DI INDONESIA**

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### **Abstrack**

*This study aims to prove the relationship between real earnings management (REM) which is proxied by abnormal cash flow operation, abnormal production cost, and abnormal discretionary expenses on book-tax differences (BTD) as a form of tax avoidance. This is because the previous researches have provided inconsistent results on the relationship between REM and tax avoidance. Tax avoidance tends to be proxied by ETR and tax shelter which are considered to be less relevant when associated with real earnings management. In addition, knowing coupling or decoupling is also the goal of this study. Rational Choice Theory is the theory used in this research. The sample used in this research is mining companies that meet the sample criteria and are registered on the IDX during 2018 – 2021 with a total of 43 companies. The analytical method used is panel data regression with the help of the EViews (Econometric Views) version 12. The results of the study prove that there is an effect of abnormal cash flow and abnormal discretionary expenses on book-tax differences, while abnormal production cost has no effect. Furthermore, the same results were also obtained when testing the opposite, namely BTD on REM. The reverse test gives the result that BTD affect abnormal cash flow operation and abnormal discretionary expenses, but does not affect abnormal production cost. Alignment of the reciprocal relationship between abnormal cash flow operation and abnormal discretionary expenses on BTD means that there is an coupling (sine qua non) beetwen REM and BTD. In addition, the results of this study also support the use of Rational Choice Theory in the selection of mining companies' management decisions, namely REM and BTD.*

**Keywords:** *real earnings management, book-tax differences, mining companies, coupling*



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1865-5660-2-RV

**FRAMING DAN GENDER DALAM PENGUNGKAPAN SUKARELA: STUDI  
EKSPERIMEN (PENGUSAHA PEMILIK PETERNAKAN AYAM LAYER,  
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***Abstract***

*This study aims to gain knowledge about the impact of positive or negative framing on decision-making according to gender ownership, whether feminine or masculine on voluntary disclosure. Using an experimental study with a factorial design two times two. One of the factors is framing which is divided into 2 levels, namely positive framing and negative framing. The hypothesis of this study uses Two Ways Anova. In this study, the results of a framing formed positively and negatively did not affect tax decisions on voluntary disclosure. In addition, masculine and feminine gender have no effect on tax compliance for voluntary disclosure.*

***Keywords:*** Framing, Gender, Voluntary Disclosure



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1965-5954-1-RV

## FAKTOR YANG MEMPENGARUHI PENGHINDARAN PAJAK DI INDONESIA: PERAN KINERJA ESG DAN PENGALAMAN ASING DIREKTUR

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### **Abstract**

*This study aimed to provide empirical evidence of the negative effect of ESG performance on corporate tax avoidance and whether directors with foreign experience can strengthen this relationship. Data from Thomson Reuters from 2017 to 2021 on Indonesian manufacturing companies based on ESG were used and random-effect panel fund regression was performed to test the hypotheses. The findings support our first hypothesis, that ESG performance negatively affected tax avoidance. This demonstrates that businesses with strong ESG performance are less likely to engage in corporate tax fraud. Our second hypothesis, however, was disproved because it pointed in the opposite direction. This is due to the small sample of corporate directors with foreign experience. Since there is little research connecting ESG, tax avoidance, and directors' foreign experience, this study has both academic and practical significance. The practical effect is that companies should think about choosing directors with experience working abroad so that they may contribute new culture, innovation, and approaches to enhancing ESG performance, which can reduce management risky behaviors related to tax avoidance.*

**Keywords:** Tax Avoidance, ESG Performance, Directors with Foreign Experience, Corporate Social Responsibility.



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1846-5606-2-RV

## ANALISIS PUTUSAN BANDING PENGADILAN PAJAK SENGKETA NILAI PABEAN: STUDI KASUS DI KPU BC TIPE A TANJUNG PRIOK

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**Abstract:** *This study aims to evaluate and mitigate the factors causing the low victory of the Customs and Excise Major Service Office Type A Tanjung Priok in the customs value dispute at the Tax Court. This study is qualitative with triangulation method of content analysis and interview. Data is obtained from the tax court decision on the customs value dispute for the period 2018 to 2020 with the decision granting the Appellant, then the document is analyzed to find out the reasons of the parties and the consideration of the tax court Judges. The results of the document analysis were further confirmed through interviews with representatives of officials and employees in the Objection Division of the Customs and Excise Major Service Office Type A Tanjung Priok. From this research, it is found that the factors that cause the low winnings on customs value disputes are the low effectiveness of collecting transaction evidence at the time of objection and the limitations of testing the validity of the evidence submitted by the Appellant during the appeal hearing process. The Customs and Excise Major Service Office Type A Tanjung Priok can conduct further action to mitigate the loss of the appeal hearing for the customs value dispute by for example optimizing data requests to the applicant during the objection process, coordinating with the Document Examiner Officer (PFPD) to improve the objection decision, and evaluating tax court decisions.*

**Keywords:** *Tax Dispute, Tax Court, Appeal Court, Customs Value*





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2139-6444-2-RV

## FAKTOR- FAKTOR YANG MEMPENGARUHI TIMBULNYA AGRESIVITAS PAJAK (PADA PERUSAHAAN SEKTOR PERTAMBANGANTAHUN 2019-2021)

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### Abstract

*The background of this research is due to the fact that tax revenue, especially in the tax sector, has fluctuated from 2017-2021. This fluctuation is due to several factors including corporate social responsibility, leverage, company size, and tax incentives. These four factors are suspected as several attempts of tax aggressive activity. This study aims to examine the effect of corporate social responsibility, leverage, company size, and tax incentives on tax aggressiveness. This research is a quantitative study with a population of mining companies listed on the Indonesian stock exchange during the 2019-2021 period and sampling was determined using a purposive sampling technique. The total sample in this study was 57. The data analysis used was a multiple linear regression model with SPSS version 26. The results showed that corporate social responsibility, leverage, and tax incentives had a significant positive effect on tax aggressiveness. Meanwhile, company size has no effect on tax aggressiveness.*

**Keyword:** Tax aggressiveness, Corporate Social Responsibility, Tax Incentives, Leverage, Company Size



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1810-5500-1-RV

## WITH DIFFERENCES IN THE CORPORATE TAX RATES, WILL COMPANIES PRACTICE TAX AVOIDANCE?

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### Abstrak

Penelitian ini bertujuan untuk mengetahui perbedaan praktik penghindaran pajak pada perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) sebelum dan setelah perbedaan tarif pajak. Metode yang digunakan dalam penelitian ini adalah kuantitatif. Penelitian ini menggunakan data sekunder yang berasal dari website Bursa Efek Indonesia (BEI) dengan jangka waktu 1 tahun sebelum adanya perbedaan tarif pajak dan 1 tahun setelah adanya perbedaan tarif pajak. Teknik analisis data menggunakan uji beda (paired sample t-test) dan Uji Wilcoxon signed ranks test dengan menggunakan aplikasi SPSS Versi 20. Hasil analisis menunjukkan bahwa terdapat perbedaan yang signifikan praktik penghindaran sebelum dan setelah perbedaan tarif pajak pada sektor barang konsumen primer dan sektor keuangan. Sedangkan pada sektor energi, barang baku, perindustrian, kesehatan, infrastruktur, barang konsumen non primer, properti dan real estate, teknologi serta transportasi dan logistik tidak terdapat perbedaan yang signifikan dalam praktik penghindaran pajak. Penelitian ini mampu memberikan kontribusi kepada perusahaan (Wajib Pajak Badan), masyarakat, investor, pemerintah dan peneliti selanjutnya.

**Kata Kunci:** Penghindaran Pajak, Sebelum dan Setelah Perbedaan Tarif Pajak



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2077-6286-1-RV

## MODEL KEPATUHAN PAJAK DENGAN FAKTOR KEPASTIAN HUKUM: SEBUAH STUDY EKSPERIMEN LABORATORIUM

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### *Abstrak*

Penelitian ini dilakukan untuk menguji apakah ada perbedaan tingkat kepatuhan pajak dengan penegakan hukum tinggi dan rendah. Jenis penelitian ini adalah kuantitatif dengan menggunakan desain eksperimen faktorial 2x1, yakni dengan menguji dimensi penegakan hukum pada kondisi tinggi dan rendah. Jumlah responden yang didapat dalam penelitian ini sebanyak 95 partisipan yakni mahasiswa akuntansi FEB yang sudah menempuh mata kuliah perpajakan di Universitas Muhammadiyah Gresik. Hasil eksperimen laboratorium menunjukkan bahwa kepastihan penegakan hukum mampu menjadi penjelas kepatuhan wajib pajak. Terdapat perbedaan signifikan antara tingkat kepatuhan dengan kondisi penegakan hukum tinggi dibanding dengan kondisi penegakan hukum rendah, hal ini menunjukkan bahwa wajib pajak akan merasa terbebani dengan adanya sanksi pajak yang berat dikemudian hari. Wajib pajak akan cenderung memilih patuh dengan adanya penerapan sanksi pajak yang tinggi. Semakin tinggi penegakan hukum yang berlaku atau semakin berat sanksi perpajakan yang dibuat, maka semakin tinggi tingkat kepatuhan wajib pajak. Tanpa adanya sanksi, wajib pajak akan menganggap remeh dan memilih untuk tidak melaksanakan kewajiban perpajakannya dengan benar.

**Kata Kunci:** Kepastian Hukum Tinggi Rendah; Kepatuhan Pajak



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1994-6046-1-RV

## ***THE ROLE OF PERCEIVED ORGANIZATIONAL SUPPORT TOWARDS ATTITUDE IN DEVELOPING ETHICS INTENTION***

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### **Abstrak**

*This study aims to determine the influence of perceived organizational support on the ethical intentions of tax professionals. The study also examines the impact of organizational support on the attitudes of tax professionals as a mediating variable to enhance their ethical behavior. The study utilizes a sample of individuals, both as tax consultant business owners and tax professionals working in a company. Data collection was conducted by distributing questionnaires through Google Forms. A total of 77 questionnaires were analyzed using Partial Least Squares (PLS). The findings of this study identify that perceived organizational support has a role in influencing the ethical intentions of tax professionals. Furthermore, it is proven that the attitude of tax professionals can mediate the impact of perceived organizational support on ethical intentions. In fact, the role of attitude, influenced by organizational support, has a greater influence on enhancing the ethical intentions of tax professionals compared to the absence of organizational support without the role of attitude aspect. This means that perceived organizational support has been proven to influence the attitude of tax professionals in enhancing their ethical intentions. This research is beneficial for regulators and professional associations as regulators to systematically enhance integrated organizational support within the work environment, which can influence the attitude of tax professionals.*

**Keywords:** *Perceived organizational risk, Attitude, Behavioral intention, Ethics, Tax Professional*



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1929-5884-2-RV

## THE ROLE OF THE INDEPENDENT COMMISSIONER IN MODERATING THE INFLUENCE OF INSTITUTIONAL OWNERSHIP AND GENDER DIVERSITY ON TAX AGGRESSIVITY

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**Abstrak :** Penelitian ini bertujuan untuk menguji apakah komisaris independen sebagai variabel moderasi dapat memperkuat pengaruh kepemilikan institusional, keragaman gender dan tanggung jawab sosial perusahaan terhadap agresivitas pajak. Penelitian ini menggunakan data sekunder berupa laporan keuangan dan laporan tahunan yang diperoleh dari website BEI. Populasi dalam penelitian ini adalah Perusahaan Manufaktur Sektor Industri dan Barang Konsumsi periode 2017-2021. Penelitian ini menyatakan bahwa kepemilikan institusional dan keragaman gender tidak berpengaruh terhadap agresivitas pajak. Selain itu, komisaris independen dapat memoderasi variabel kepemilikan institusional dan tanggung jawab sosial perusahaan terhadap agresivitas pajak, namun komisaris independen tidak dapat memoderasi variabel keragaman gender terhadap agresivitas pajak. Pemerintah diharapkan lebih tegas dalam membuat peraturan perpajakan agar tidak ada lagi perusahaan yang melakukan tindakan penggelapan pajak. Kepemilikan institusional dan keragaman gender pada agresivitas pajak dengan variabel komisaris independen sebagai variabel pemoderasi merupakan hal baru dalam penelitian ini.

**Kata Kunci :** Komisaris Independen; Kepemilikan Institusional; Gender Diversity; Agresivitas Pajak



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1853-5622-2-RV

## EVALUASI *COMPLIANCE RISK MANAGEMENT* (CRM) DALAM KEGIATAN PENGAWASAN DI KPP PRATAMA GIANYAR

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**Abstract:** *The low number of Daftar Sasaran Prioritas Penggalian Potensi (DSP3) which derives from Compliance Risk Management (CRM) (8.47% of the DSP3) at Gianyar Tax Service Office motivates this study to evaluate the use of CRM. This study aims to describe the results of the evaluation of the use of CxRM Fungsi Pemeriksaan dan Pengawasan (CRM Rikwas) in supervision activities (starting from the planning, implementation, and follow-up stages) at Gianyar Tax Service Office. Evaluation is measured by the criteria of effectiveness at the planning stage of supervision and adequacy at the stage of implementation and follow-up stage of supervision. This study is a case study with an evaluation scenario. The research method used is a qualitative method and descriptive analysis. Data was collected by documentation, interviews with the Account Representative (AR) and the Head of the Supervision Section, and questionnaire to the AR. The results of the evaluation with the effectiveness criteria showed that CRM Rikwas was effective in the planning stage of supervision. While the results of the evaluation with the adequacy criteria indicate that the CRM Rikwas is not adequate in assisting the supervision activities (implementation and follow-up stages) because there are several indications of non-compliance which are not in accordance with the actual situation. From these results, the researcher recommends that AR at the Gianyar Tax Service Office has to review the non-conforming indicators first and recommends the DGT to follow up those findings.*

**Keywords:** *Compliance Risk Management, risk matrix, taxpayer compliance, supervision activities*



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2062-6228-1-RV

## PREDIKSI SOLUSI TEKNOLOGI BLOCKCHAIN UNTUK MASALAH AKUNTANSI DI SUPPLY CHAIN FINANCE MENGGUNAKAN PENDEKATAN ANP-BOCR

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### Abstrak

*Penerapan praktis proses akuntansi dalam supply chain finance (SCF) mengalami kendala utama masalah Know Your Customer (KYC), standar akuntansi, penerbitan, kliring dan penyelesaian perdagangan. Makalah ini bertujuan untuk mengeksplorasi bagaimana potensi solusi teknologi blockchain untuk mengatasi hambatan proses akuntansi dalam keuangan rantai pasokan sesuai teori akuntansi. Pendekatan metode Delphi dengan Analytic Network Process – Benefit Opportunity Cost Risk (ANP-BOCR) digunakan untuk mengetahui potensi solusi blockchain terhadap masalah ini. Temuan kami menunjukkan bahwa teknologi blockchain berpotensi menawarkan solusi untuk memecahkan masalah akuntansi, akuntabilitas, dan jaminan di SCF. Validitas, verifikasi, kontrak pintar, otomatisasi, dan data abadi pada transaksi perdagangan dapat mengatasi hambatan tersebut. Kebutuhan tenaga ahli blockchain dapat menjadi benefit dan opportunities, namun dapat juga menjadi risiko dalam adopsi blockchain. Kecepatan jaringan internet juga menjadi syarat penting adopsi. Hasil penelitian ini juga mengindikasikan blockchain dapat mendukung teori keagenan dan pemangku kepentingan potensi peran teknologi blockchain. Implikasi praktis penelitian ini memberikan gambaran peran teknologi blockchain di SCF yang mengarah pada perubahan peran profesi akuntansi di masa depan. Profesi akuntansi berubah ke tingkat yang lebih strategis dalam proses bisnis sebagai pengambil keputusan strategik.*

**Kata Kunci:** *auditing, accounting profession, blockchain, supply chain finance, accounting, accountability, assurance*



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2217-6728-2-RV

## PENGARUH KONSISTENSI INFORMASI DAN RISIKOKECURANGAN TERHADAP REAKSI AUDITOR

*Jenis Sesi Paper: Full paper*

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Auditors are responsible for planning and conducting audits to obtain reasonable assurance that the financial statements are free from material misstatement, whether caused by errors or fraud. Financial reporting fraud is fraud committed by management in the form of material misstatements that can harm its users. Fraud can be financial and non-financial. One of the factors is inconsistency in financial measures and non-financial measures (NFM). In addition, the risk of fraud can be identified based on the high or low risk in the company. For these conditions, as in the heuristic systematic model theory to see how the reaction caused by the auditor's judgment in processing or processing information and fraud theory regarding the process of causing fraud. This research is an experimental study that aims to understand the effect of information consistency and fraud risk on auditor reactions. This experimental research uses a 2x2 factorial design. The influence of COVID 19, making research conducted through google form. With the data obtained processed using Univariate ANOVA. Based on the test results, it is found that auditors will tend to react more when information on financial measures and non-financial measures is consistent than inconsistent information. Because the auditor will detect the possibility of fraud made by the most important part of the company. In addition, auditors will tend to react more to a company identified as committing fraud with a high risk level than low. Because the auditor must make an appropriate assessment in identifying the risk of fraud for the company to ensure that the information is fair, reliable and not misleading.

**Keywords:** information consistency, fraud risk, auditor reaction





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2212-6681-2-RV

## PENGARUH *FRAUD HEXAGON* TERHADAP KECURANGAN LAPORAN KEUANGAN DENGAN KOMITE AUDIT SEBAGAI PEMODERASI

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### ABSTRACT

*Incidents of fraudulent financial statements have a serious impact on state finances. Thus, this study intends to prove the effect of hexagon fraud on fraudulent financial statements, as well as the role of the audit committee in moderating this effect. This study uses logistic regression with data on all manufacturing companies in Indonesia that are listed on the Indonesia Stock Exchange in 2017–2021. Sources of research data come from annual reports and audited financial reports. The results of the study show that fraudulent financial statements will increase if there is collusion and arrogance. On the other hand, financial statement fraud is not influenced by pressure, capability, opportunity and rationalization. The audit committee is unable to weaken the influence of pressure, capability, opportunity and arrogance on fraudulent financial reporting. However, the audit committee actually strengthened the effect of collusion and rationalization on fraudulent financial statements. The results of this study partially contribute to the development of the situational action theory literature and the fraud hexagon conceptual framework. This research also has implications that hexagon fraud analysis can be used to minimize the occurrence of fraudulent financial statements that may be useful for investors, companies, and public accountants.*

**Keywords:** *Fraud Hexagon, Financial Report Fraud, Audit Committee*



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2250-6820-2-RV

## SPIRITUAL INTELLIGENCE AS A MODERATION BETWEEN PROFESSIONAL ETHICS AND PROFESSIONALISM OF PUBLIC ACCOUNTANTS

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### Abstract:

*This study aims to examine the effect of the application of professional ethics on the professionalism of public accountants with spiritual intelligence as a moderating variable. The research method used is a causal quantitative method. And the research variables consist of professional ethics as an independent variable, professionalism of public accountants as the dependent variable and spiritual intelligence as a moderating variable. The population in this study were public accountants who worked at Public Accountant Firms (KAP) in the Malang area which included partners, managers, supervisors, senior auditors and junior auditors. The sampling technique used was purposive sampling. The data used are primary data obtained through questionnaires and measured with a 5-point Likert Scale. The analysis technique used is Moderate Regression Analysis (MRA). The results of the study show that partially the application of professional ethics and spiritual intelligence has an effect on increasing the professionalism of public accountants, and simultaneously spiritual intelligence as a moderating variable strengthens the influence of the application of professional ethics on the professionalism of public accountants. The contribution of researchers in this study is expected to be able to provide information and understanding regarding the influence of the application of professional ethics on the professionalism of public accountants with spiritual intelligence as a moderating variable.*

**Keywords:** *Professional Ethics, Professionalism, Spiritual Intelligence, Public Accountant*



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## KONSEP AKUNTANSI TRIPLE ENTRY BERBASIS BLOCKCHAIN DI INDONESIA

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**Abstract:** The business world, especially accounting and financial reporting, is experiencing disruptions due to a new technology called blockchain. By using blockchain technology in business, important information within the company becomes well integrated. However, in Indonesia, the development of blockchain both in concept and practice is still very slow. This paper aims to examine the blockchain-based triple entry accounting concept that exists and is developing in Indonesia using a literature review. As a result, Indonesia can apply blockchain-based triple entry accounting to increase transparency, reduce the level of fraud, and increase tax convenience. So, this paper provides regulation implications so that the government develops standardization of the application of blockchain technology.

**Keywords:** Blockchain-based accounting, Blockchain technology, Triple entry accounting.



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2144-6448-4-RV

## PENGARUH TENUR AUDITOR EKSTERNAL TERHADAP KUALITAS LAPORAN KEUANGAN PERBANKAN INDONESIA DENGAN KEAHLIAN KOMITE AUDIT SEBAGAI VARIABEL MODERASI

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### Abstrak

This study examines the effect of auditor tenure on the quality of banking financial statements in Indonesia with audit committee expertise as a moderating variable. The quality of banking financial reports in Indonesia is measured by the correlation between low pre-managed earnings and the discretion of loan impairment losses. This study uses data from 2012 to 2019. Using the robust fixed effect model method, this study shows that the longer the tenure, the lower the quality of financial reports. This can be mitigated by having an audit committee that controls accounting and/or auditing. Supervision carried out by audit committees that master accounting and/or auditing to management and the interaction of audit committees that master accounting and/or auditing with KAP can mitigate earnings management practices in companies. This study provides recommendations for increasing auditor independence, namely by strengthening the accounting and/or auditing expertise of the audit committee.

**Keywords:** Bank, earnings management, audit committee, quality of financial statements, auditor tenure.



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2279-6900-1-RV

## PENGARUH PROFESIONALISME DAN KOMPETENSI AUDITOR TERHADAP KUALITAS AUDIT DENGAN PENGALAMAN KERJA SEBAGAI VARIABEL MODERASI

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### *Abstract*

*The auditor profession is a profession that is highly trusted by the community. The rise of negative scandals that occurred at the Public Accounting Firm (KAP) caused a crisis of public confidence in the quality of the audits produced. To restore this trust, the auditor needs to improve the quality of his audit, so that the auditor needs a professional attitude, competence and work experience to ensure audit quality. This study aims to reveal the influence of auditor professionalism and competence on audit quality moderated by work experience. The population in this study consisted of 83 auditors at 15 Public Accounting Firms (KAP) in the Greater Malang area, the sampling technique used purposive sampling technique. This study uses a quantitative approach with primary data types and research instruments in the form of distributing questionnaires. The analysis technique used is a Structural Equation Model technique based on Partial Least Square (SEM-PLS). The results showed that professionalism had a significant positive effect on audit quality, competence had no significant effect on audit quality and work experience was not able to moderate the influence between professionalism and auditor competence on audit quality in the Public Accounting Firm (KAP) in the Greater Malang area. The results of this study are expected to be an evaluation material for auditors to improve their audit quality in audited reports.*

**Keywords:** *Professionalism, Competence, Audit Quality, Experience*



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2275-6891-1-RV

## **PENGARUH UKURAN PERUSAHAAN DAN PROFITABILITAS TERHADAP AUDIT REPORT LAG DIMODERASI DENGAN REPUTASI KANTOR AKUNTAN PUBLIK**

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### ***Abstract***

*Audit report lag is the time it takes for a company to issue financial statements signed by a public accountant since closing the books. The purpose of this study was to empirically test and analyze the partial effect of company size and profitability on audit report lag and test the reputation of a public accounting firm (KAP) in moderating the effect of company size and profitability on audit report lag. This research was conducted on non-primary consumer goods sector companies listed on the Indonesia Stock Exchange (IDX). This type of research is explanatory research with a quantitative approach. Explanatory research is research that aims to explain the position of the variables studied and the relationship between one variable and another. The population in this study are non-primary consumer goods sector companies listed on the Indonesia Stock Exchange in 2018-2020. The research sample was carried out using purposive sampling technique so that a sample of 28 companies was obtained. Secondary data used in the form of financial reports company. The data analysis technique used is descriptive statistical analysis, linear regression analysis and moderation test with the residual method. The results of the study show that partially company size and profitability have a significant negative effect on Audit report lag, Reputation of the Public Accounting Firm (KAP) is not able to strengthen the effect of company size on Audit report lag, and Reputation of the Public Accounting Firm (KAP) is able to strengthen the effect of profitability on Audit report lag.*

**Keywords:** *Audit, Company Size, Profitability, KAP*



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2018-6113-2-RV

## **PENGARUH KOMPLEKSITAS OPERASI DAN EFEKTIVITAS KOMITE AUDIT TERHADAP AUDIT DELAY DENGAN FAMILY DIRECTORS SEBAGAI VARIABEL MODERASI**

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### **Abstrak**

*Penelitian ini bertujuan untuk menguji pengaruh variabel independen yaitu kompleksitas operasi dan efektivitas komite audit terhadap audit delay disertai adanya family directors sebagai variabel moderasi. Penelitian ini menggunakan perusahaan-perusahaan Sektor Barang Konsumen yang terdaftar di Bursa Efek Indonesia selaku populasi dalam penelitian, dan menghasilkan 576 sampel yang berasal dari 144 perusahaan selama 4 tahun masa pengamatan yaitu 2018-2021. Teknik analisis yang digunakan ialah analisis regresi data panel dengan bantuan software STATA versi 17 untuk menguji data. Hasil penelitian mengindikasikan bahwa efektivitas komite audit berpengaruh positif terhadap audit delay sedangkan kompleksitas operasi tidak berpengaruh terhadap audit delay. Namun, hasil penelitian juga menunjukkan bahwa family directors memperkuat pengaruh kompleksitas operasi terhadap audit delay dan family directors memperlemah pengaruh efektivitas komite audit terhadap audit delay.*

**Keywords:** *Audit Delay, Family Directors, Kompleksitas Operasi, Efektivitas Komite Audit*



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1912-5880-2-RV

## ANALISIS PENGENDALIAN INTERNAL DALAM UPAYA MENCEGAH ADANYA ACCOUNTING FRAUD TENDENCY (STUDI KASUS MASJID ROUDHOTUL MUCHLISIN)

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### Abstract

*This study aims to describe the Internal Control System of the Roudhotul Muchlisin Mosque, especially its handling in preventing fraud cases, especially those that cause feelings of mismatch of compensation (Accounting Fraud Tendency). Fraudulent acts of course can occur anywhere, regardless of the scope of the Non-Profit Organization, this allegation correlates with the existence of several cases of fraud as perpetrated by the State Civil Apparatus by embezzling money at the Great Mosque of West Sumatra. This was later supported by a study which stated that the financial records of the Roudhooltul Muchlisin mosque were not in accordance with the standards for recording the finances of non-profit organizations.*

*Based on the description above, there are two focus issues raised in this research. First, how is the internal control carried out by the Roudhotul Muchlisin mosque manager in preventing the occurrence of accounting fraud tendencies? Second, how is the fraud happen?*

*The problem identification process was carried out using descriptive qualitative research with the primary data source in the form of observations and interviews in the field using a purposive technique, while the secondary data source used previous research journals regarding the standards of Non-Profit Organizations and other readings that correlated with the research title. The data sources were obtained by means of observation, interviews and documentation. The data obtained were then analyzed descriptively qualitatively and tested for validity by source triangulation and technical triangulation.*

*The conclusions from the research are: 1) there are several points that are not in accordance with theory or previous research, there are operating and measurement points that do not use objective indicators as well as excess mosque cash as proof of the lack of activated service programs. as well as in reporting and analysis there are discrepancies in financial records based on ISAK 35 as well as no reporting to government auditors and no internal audit team. 2) the existence of fraud is evidence of a gap in the internal control system. Then nothing represents a discrepancy between the signals received by employees and the performance provided. 3) the existence of fraud that has occurred shows that any fraud committed by personal is closely related to the tendency of accounting fraud.(TAMBAHAN)*

**Keywords:** Accounting Fraud Tendency, Internal Control Management, Non-profit Organizations





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1914-5810-1-RV

## MODEL MANAJEMEN LABA DI INDONESIA

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### **Abstract**

*This study aims to construct a model of earnings management consisting of: audit quality and audit committee as independent variables, professional commitment as moderating variables and earnings management as the dependent variable. The population of this study includes: first, the financial reports of manufacturing companies on the IDX in 2022 totaling 193 companies. Second, there are 193 public accountants who audit the company's financial statements. Then, the number of samples was determined by the Ferdinand formula (2018), then taken by random sampling to obtain 130 data each. Primary data in the form of audit quality and professional commitment variables were obtained by sending questionnaires to public accountants as respondents via the Google form. Secondary data in the form of the company's financial statements and the audit committee were collected by accessing idx.co.id. After the data is collected, it is then analyzed with Partial Least Square. Before being analyzed, first tested: validity, reliability, linearity, and goodness of fit. The hypothesis was tested by t-test. The results prove that the earnings management model is constructed by: first, audit quality and audit committee as independent variables capable of reducing earnings management practices. Second, professional commitment as a moderator can strengthen the negative relationship between audit quality and audit committees and earnings management.*

**Keywords:** *audit quality, audit committee, professional commitment, earnings management*



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1981-5998-1-RV

## PERSONAL VALUES, ETHICAL ORIENTATION, AND ETHICAL BEHAVIOR IN ACCOUNTING STUDENTS AS PROSPECTIVE PROFESSIONAL ACCOUNTANTS

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### *Abstract*

*Accounting students as future accountants have an important role for companies in preparing financial statements. The financial statements that are subsequently prepared will be used by stakeholders to make various business decisions. Considering the importance of the role of accounting students as prospective future accountants for companies in the company's financial statements, it is essential for aspiring them to possess integrity, professionalism, high knowledge, high ethics, and a strong dedication to the accounting field. This study investigates whether personal values which are the values inherent in individuals and ethical orientation have an influence on the ethical behavior of accounting students. The sample of this study consists of 110 accounting students in Indonesia. The sampling technique used purposive sampling method. To test the hypotheses, partial least squares analysis using smartPLS was employed in this study. The results indicate that personal values and ethical orientation have a positive influence on ethical behavior. The personal values held by each student tend to prevent unethical behavior. Similarly, ethical orientation tends to discourage individuals from engaging in unethical behavior. Therefore, openness to change, self-enhancement, conservation, and self-transcendence should be encouraged among accounting students to enhance their ethical behavior in the future. Additionally, ethical education is necessary to enable students to work with an ethical orientation foundation in every decision, particularly for accountants in preparing financial statements.*

**Keywords:** *Ethical Behavior, Personal Values, Ethical Orientation, Professional Accountant, Financial Statements.*



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2004-6067-2-RV

## ANALISIS PENGARUH RISIKO PERSEPSIAN, MANFAAT PERSEPSIAN, DAN KEMUDAHAN PENGGUNAAN PERSEPSIAN TERHADAP PENGGUNAAN KREDIT ONLINE (PAYLATER) PADA E-COMMERCE DI INDONESIA

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### ***Abstract***

*This study examines the influence of perceived risk, perceived benefits, and perceived ease of use by customers that affect the use of paylater in e-commerce applications in Indonesia. This research is motivated by research findings from Gartner, Inc which states that digital wallets such as paylater will have a very large impact in the next two years, and there will be an increase in the use of paylater. Paylater is also a service that can replace the Bank's role in credit. This research contributes, namely additional information to companies developing electronic payments (paylater) in considering user views of the paylater payment method in e-commerce applications in making future improvements. The data collection method used is an online survey method with a snowball sampling technique which is included in non-probability sampling by distributing questionnaires to paylater user respondents who have used paylater at least once. The adopted model uses the Technology Acceptance Model (TAM) with a multivariate analysis method using Structural Equation Modeling Partial Least Square (SEM-PLS) with modifications to add perceived risk to it. This study found that perceived usefulness and perceived ease of use positively affect paylater usage; perceived ease of use has a positive effect on perceived usefulness; perceived risk negatively affects perceived usefulness; and perceived risk has a negative effect on paylater usage. The results of this study concluded that all hypotheses were supported.*

**Keywords:** *Perceived risk, perceived benefits, perceived ease of use, use of Paylater, Paylater*



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1989-6013-2-RV

## PENGARUH MASA PERIKATAN AUDIT, BEBAN KERJA, DAN UKURAN PERUSAHAAN KLIEN TERHADAP KUALITAS AUDIT

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**Abstract:** *This study seeks to find empirical evidence regarding the effect of audit tenure, auditor's audit capacity stress, and client company size on audit quality. The population in this study are financial sector companies listed on the Indonesia Stock Exchange in 2019-2021, namely 95 companies. The sample selection method used was a purposive sampling method with a total of 85 companies that met the criteria. The approach used in this research is descriptive-quantitative. The data analysis technique applied is logistic regression analysis. This study succeeds in finding evidence that client company size positively affects audit quality. However, this study failed to find any effect of audit tenure and workload on audit quality. This research is expected to be able to contribute that the bigger the company, the auditor's services for evaluating financial statements are increasingly needed. The audit tenure and high audit capacity stress will not reduce the independence and objectivity of an auditor so the financial statements still have good quality and can be used by users of financial statements.*

**Keywords:** *audit tenure, audit capacity stress, client company size, audit quality, financial sector companies*



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2105-6370-1-RV

## STUDENTS UNDERSTANDING OF THE WHISTLEBLOWING SYSTEM AND THEIR PERSPECTIVE ON DISCLOSING FRAUD

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### Abstract

This study aims to provide an explanation of students' understanding and perspectives on disclosing fraud which refers to the level of student understanding of the Whistleblowing system, their perspective on the Whistleblowing system, the attitude of students when they encounter fraud when they later become auditors, and students' expectations of disclosing fraud. This study uses a qualitative research approach. The research informants were 4 students and 1 internal auditor professional. Based on the results of the analysis, it was concluded that there are two types of errors in accounting, errors (errors) and accounting or financial fraud (fraud). Therefore, students' understanding of the whistleblowing system will be very necessary to help management reveal fraud, when they later choose to work as internal auditors. A professional auditor is required to have high integrity in work, to be thorough in inspection and to be aware of possible violations, because in a company the role of internal audit is very important, if done correctly then fraud will be detected from the start and can prevent greater fraud.

**Keywords-** *Understanding, Whistleblowing system, Perspective, Students, Disclosure of Fraud*



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2243-6798-2-RV

## DAMPAK PANDEMI COVID 19 TERHADAP KUALITAS AUDIT

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**Abstract:** The aim of this study is to investigate the impact of audit fees, going concern, audit procedures, human capital, and auditor salaries on audit quality during the Covid-19 pandemic. The population used in the study consists of all public accountants who are members of IAPI. A purposive sampling technique is employed to select the sample, which is surveyed using online questionnaires. Multiple linear regression is used to analyze the research data. The findings of the study indicate that audit fees, going concern, and auditor salaries have no significant effect on audit quality, while audit procedures and human capital have a positive and significant effect on audit quality.

**Keywords:** Covid 19, audit fees, going concern, audit procedures, human capital, auditor salaries and audit quality.



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