

PROSIDING ABSTRAK

THE REVOLUTION OF ACCOUNTING IN THE VUCA ERA

Volatility, Uncertainty, Complexity, Ambiguity

KONFERENSI ILMIAH AKUNTANSI IX 2022

CO-HOST



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**ABSTRAK PROSIDING
KONFERENSI ILMIAH AKUNTANSI IX 2022
Fakultas Ekonomi dan Bisnis
Universitas Pelita Harapan
Tangerang, 23 – 24 Maret 2022**

Penyusun:

Panitia Konferensi Ilmiah Akuntansi IX

Editor:

Yokie Radnan, S.E., M.M.

Steering Committee:

Dra. Wijaya Triwacananingrum, Ak., M.A., CA., CMA., CSP

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Reviewer:

Dr. Antonius Herusetya, Ak., M.M., CA.

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Ni Made Crivanty Mayayogini

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LAPORAN KETUA PANITIA PELAKSANA KONFERENSI ILMIAH AKUNTANSI IX

Assalamua'alaikum Waramatullahi Wabarakaatuh, Salam sejahtera, Om Swastyastu,
Namó Buddhaya, Salam Kebajikan

- Yth. Bapak Dr. (Hon) Jonathan L. Parapak, M.Eng.Sc.,
Selaku Rektor Universitas Pelita Harapan beserta jajarannya
- Yth. Bapak. Prof. Dr. Mardiasmo, MBA., Akt,
selaku Ketua Dewan Pengurus Nasional Ikatan Akuntan Indonesia (IAI)
- Yth.Ibu Prof. Dr. Dian Agustia, M.Si, Ak., CA., CMA.
Selaku Ketua IAI KAPd beserta jajarannya
- Yth. Bapak Syamsudin, SE, Msi.,Ak., CA
Selaku Ketua IAI Wilayah DKI Jakarta beserta jajarannya
- Yth. Ibu Dr. Wiwi Idawati, S.E., M.Si., Ak., CA., ACPA.
Selaku Koordinator Forum Dosen Akuntansi PT DKI Jakarta IAI KAPd
- Yth. Ibu Gracia Shinta Ugut, PhD
Selaku Dekan Fakultas Ekonomi dan Bisnis UPH beserta jajarannya
- Yth. Bapak Ibu pimpinan universitas Co-host
- Yang terhormat Bapak Ibu Pembicara:
 1. Bpk Dr. Adi Budiarmo, FCPA
 2. Bpk. Prof. Dr. Mardiasmo, MBA., Akt.
 1. Bpk. Hiramshyah Thaib
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- Yth. Bapak Ibu Reviewer
 - Yth. Bapak Ibu Panitia KIA IX
 - Dan seluruh Peserta KIA IX yang terkasih.

Puji syukur kepada Tuhan, dengan tetap berpegang pada protokol kesehatan, kita diperkenankan bertemu baik secara langsung maupun daring pada acara KIA IX ini. Acara KIA IX ini akan dilangsungkan selama dua hari, yaitu pada hari ini dan besok, tanggal 23-24 Maret 2022 .

Tema dari KIA IX ini adalah *The Revolution of Accounting in the VUCA Era* à Tema ini diharapkan dapat memberikan kontribusi secara konkrit mengenai identifikasi pengetahuan dan keterampilan bidang akuntansi yang dibutuhkan dalam era VUCA untuk dapat diakomodasi dalam pendidikan akuntansi dan dapat menghasilkan respon strategis agar akuntansi tetap eksis serta menghasilkan lulusan yang lebih siap pakai dalam memasuki dunia industri.

Konferensi ini merupakan acara rutin tahunan dari IAI KAPd, dan kali ini UPH ditunjuk sebagai penyelenggara KIA IX, untuk itu kami mengucapkan terima kasih atas kesempatan yang diberikan. Kami mempersiapkan acara KIA IX ini dalam waktu kurang lebih 4 bulan, waktu yang sangat ketat untuk mempersiapkan acara sebesar ini. Namun demikian puji syukur kepada Tuhan, kami dapat mewujudkan acara ini.

Hal ini tidak terlepas dari peran, dan kerja keras yang tidak mengenal waktu, dari tim panitia internal dan eksternal. Serta peran besar dari tim UPH lainnya sehingga fasilitas-fasilitas dapat kita gunakan pada acara KIA IX ini. Kata-kata terima kasih tidaklah cukup untuk membalas ketulusan dan keikhlasan Bapak Ibu semua dalam merealisasikan KIA IX ini.

Pada KIA IX ini, terdapat 27 universitas bergabung bersama yang terdiri dari 1 host dan 26 co-host, dimana didalamnya ada 4 co-host yang baru bergabung pada KIA IX ini. Untuk itu, sebagai host, kami mengucapkan terima kasih atas partisipasi para co-host. Kami menyadari peran yang sangat besar dari co-host sehingga acara ini dapat terselenggarakan.

Acara KIA IX ini juga merupakan wadah bagi peneliti-peneliti khususnya dalam bidang akuntansi untuk saling berbagi ilmu dan mengikuti perkembangan keilmuan melalui seminar-seminar yang akan kita ikuti hari ini dan juga diskusi panel yang akan diselenggarakan besok.

Pada KIA IX ini, terkumpul sebanyak 216 paper dan sebanyak 180 paper yang akan dipresentasikan, sehingga diharapkan kesempatan ini dapat memberikan pencerahan bagi kita semua dalam penelitian bidang akuntansi.

Pada kesempatan ini, kami memberikan apresiasi yang sangat tinggi untuk 41 aliansi jurnal akuntansi IAI KAPd yang telah mendukung acara KIA IX ini, sehingga akan menjadi wadah publikasi paper-paper terpilih.

Pada kesempatan ini, tidak lupa kami mengucapkan terima kasih atas dukungan dari pihak-pihak sponsorship dan media-media partnership yang turut menyukseskan dan mempublikasikan kegiatan KIA IX ini.

Khusus buat anak-anakku para mahasiswa yang terlibat dalam kepanitiaan maupun sebagai peserta, terima kasih sudah bersama-sama kami untuk merajut pengalaman yang luar biasa ini, yakinlah hal ini akan menjadi bekal kalian nantinya.

Akhir kata, tak ada gading yang tak retak untuk itu mohon dimaafkan dan selamat berkonferensi.

Tuhan memberkati kita semua. Wassalamua'alaikum Waramatullahi Wabarakaatuh

Tangerang, 23 Maret 2022

Ketua Panitia



Dra. Wijaya Triwacananingrum,
Ak., M.A., CA., CMA., CSP

SAMBUTAN
KOORDINATOR FORUM DOSEN AKUNTANSI PERGURUAN TINGGI
WILAYAH DKI JAKARTA

Bismillahirrahmannirrahim,
Assalammualaikum Wr. Wb,

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

Pertama- tama Kami Pengurus Forum Dosen Akuntansi Wilayah DKI Jakarta mengucapkan terima kasih dan penghargaan yang sebesar- besarnya kepada:

1. Rektor dan seluruh Civitas Akademika Universitas Pelita Harapan
2. Rektor dan seluruh Civitas Akademika Perguruan Tinggi Wilayah DKI Jakarta maupun di luar Wilayah DKI Jakarta
3. Pengurus Kompartemen Akuntan Pendidik Ikatan Akuntan Indonesia Periode 2020 – 2022.
4. Pengurus Ikatan Akuntan Indonesia Wilayah DKI JAKARTA Periode 2020 - 2024
5. Narasumber yang sudah bersedia meluangkan waktu untuk berbagi pengetahuan dan pengalaman yang berguna pada peserta konferensi.
6. Seluruh Co- Host dan Sponsrship yang telah mendukung terselenggaranya Konferensi Ilmiah Akuntansi IX.
7. Serta Seluruh peserta yang berbahagia.

Konferensi Ilmiah Akuntansi merupakan kegiatan rutin yang dilaksanakan oleh Forum Dosen

Akuntansi Perguruan Tinggi DKI Jakarta dibawah arahan Kompartemen Akuntan Pendidik Ikatan Akuntan Indonesia (IAI KAPd). Pada Konferensi kali ini mengangkat tema “Revolutionary Accounting in VUCA Era”. Konsep VUCA secara akurat menggambarkan fenomena Revolusi Industri 4.0 yang tengah terjadi di bawah trend kemajuan globalisasi ekonomi, meluasnya penggunaan teknologi canggih, kecerdasan buatan, mega data, inovasi berkelanjutan dari model bisnis serta semakin meningkat dan beragamnya aktivitas ekonomi organisasional yang dihadapi oleh industri. Disrupsi telah terjadi pada berbagai aspek kehidupan dan kelimuan; dan tentu saja akuntansi tidak ketinggalan. Tantangan bagi profesi akuntan semakin besar dengan disrupsi pada berbagai aspek bisnis seperti Penggunaan Robotics and data analytics (big data). Dengan demikian profesi akuntan harus meningkatkan kompetensinya dalam menghadapi hal ini dengan membekali pengetahuan terkait data analysis, information technology development, dan leadership skills, harus dapat dikembangkan.

Fenomena yang terjadi saat ini di hampir seluruh Perguruan Tinggi adalah menurunnya minat calon mahasiswa untuk kuliah di program studi akuntansi, sehingga dalam menyikapi hal ini yang harus dilakukan bagi dunia pendidikan terhadap kurikulum saat ini dengan melakukan inovasi untuk menciptakan kurikulum berbasis teknologi dan data *analytics* yang dipersiapkan untuk memberikan jaminan penuh kepada pengguna (mahasiswa) dan memberikan pernyataan yang memenuhi syarat.

Dengan demikian Konferensi Ilmiah Akuntansi Ke IX diharapkan dapat menjadi wadah bagi berbagai pihak untuk memberikan sumbangan pemikiran melalui artikel ilmiah yang dapat mengupas tantangan dan peluang profesi akuntansi pada era VUCA. Pada saat yang berbahagia ini telah hadir ditengah – tengah kita para pakar dibidang akuntansi baik praktisi dan akademisi sebagai narasumber yang akan berbagi pengetahuan dan pengalaman terkait peran profesi akuntan kedepannya.

Akhir kata saya ucapkan terima kasih dan semoga peserta konferensi ilmiah akuntansi mendapatkan manfaat yang besar dari kegiatan ini dan tak lupa kami menyampaikan permohonan

maaf jika ada suatu hal yang tidak berkenan dalam penyelenggaraan konferensi ilmiah akuntansi ke IX.

Wasalammualikum Wr.Wb

Jakarta, 23 Maret 2022

Koordinator Forum Dosen Akuntansi Perguruan
Tinggi DKI Jakarta – IAI KAPd



IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK

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

SAMBUTAN

KETUA IKATAN AKUNTAN INDONESIA WILAYAH DKI JAKARTA

Assalamualaikum Wr.Wb.

Selamat pagi dan salam sejahtera bagi kita semua

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

Para hadirin yang saya hormati,

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

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

Para hadirin yang saya hormati,

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

Kita menyadari sekarang ini selain memasuki era disruptif, dimana banyak terjadi perubahan - perubahan akibat adanya kemajuan teknologi yang meningkat dengan pesat. Selain itu kita juga memasuki era VUCA yang merupakan singkatan dari Volatility, Uncertainty, Complexity, dan Ambiguity.

Era VUCA menggambarkan situasi bisnis yang mengarah ketidakpastian dan berubah, banyak terlihat profesi lama bertumbuhan akan tetapi muncul juga profesi baru. Akuntan perlu memiliki strategi, diantaranya penguasaan soft skills baik interpersonal skills maupun intra- personal skill, business understanding skills, dan technical skills agar mampu menjawab tantangan yang hadapi agar mampu memberikan analisis dan pengambilan keputusan bisnis.

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

Wassalamualaikum Wr.Wb

Jakarta, 23 Maret 2022

Ketua IAI Wilayah DKI Jakarta



**Syamsudin, S.E, M.Si., Ak., CFE.,
CSFA., CA.**

SAMBUTAN

REKTOR UNIVERSITAS PELITA HARAPAN

Assalamualaikum Wr. Wb. dan Salam sejahtera untuk kita semua.

Selamat menghadiri Konferensi Ilmiah Akuntansi, suatu konferensi yang bergengsi, yang Saya harap benar-benar akan mengungkap berbagai cara untuk menghadapi masa depan dari sudut pandang akuntansi.

Kita harus mengetahui bahwa kita sedang mengalami disrupsi-disrupsi yang luar biasa disebabkan oleh pandemi Covid-19, juga disrupsi oleh karena perkembangan teknologi, dan kita bersyukur bahwa dengan disrupsi ini terjadi juga transformasi di berbagai bidang. Transformasi pendidikan, lebih banyak *online*, transformasi bidang ekonomi, dan juga pasti akuntansi akan mengalami perubahan-perubahan. Oleh karena itu, mengadakan Konferensi Ilmiah Akuntansi ini sangat penting. Untuk berupaya melihat ke depan bagaimana para ahli akuntansi menghadapi masa depan yang akan lain daripada yang lain.

Saya sendiri heran dalam suatu presentasi, Saya melihat bahwa salah satu pekerjaan yang akan hilang di masa depan adalah akuntansi yang akan di ambil alih oleh komputer/sistem teknologi. Saya yakin ini tidak akan terjadi dalam waktu yang singkat, walaupun akan terjadi. Tetapi ini sesungguhnya mengingatkan kita bahwa memang di bidang apapun selain akuntansi, kita harus melihat ke depan tidak melihat ke belakang, karena ke depan ini akan merupakan dunia baru. Orang mengatakan *metaverse* dan sebagainya, tetapi yang paling penting adalah bagaimana kita memahami perubahan itu dan mempersiapkan diri untuk masa depan. Oleh karena itulah, Saya menyambut baik diadakannya Konferensi Ilmiah Akuntansi ini, dengan suatu harapan tidak saja melihat dari sudut pandang keilmiahan akuntansi tetapi juga mudah-mudahan akan mengungkap perkiraan saudara-saudara para ahli untuk melihat ke depan di bidang akuntansi, di bidang manajemen perusahaan, dan di bidang pendidikan dan sebagainya. Itu pasti akan terjadi, karena kita sudah alami selama 2 tahun ini selama pandemi.

Dua tahun yang lalu, kita tidak pernah memperkirakan bahwa pendidikan akan bisa 100% *online*, ternyata *online* tiba-tiba terjadi. Sekarang kita mengatakan melihat ke depan apa yang kita lakukan? *Hybrid*, itu katanya yang akan terjadi dalam bidang pendidikan. Saya yakin bahwa akan banyak *online education* yang kita akan saksikan. Sama dengan di bidang bisnis, dimana Saya juga memiliki latar belakang bisnis. Perubahan itu akan terjadi begitu cepat. Oleh karena itu, dari sudut pandang akuntansi Saya berharap konferensi ini tidak saja melihat ke belakang, dan Saya harap kita belajar dari pengalaman masa lalu. Saya mengajak untuk melihat ke depan, sehingga memperkirakan apa yang akan terjadi di dunia akuntansi. Dengan demikian, secara ilmiah maupun

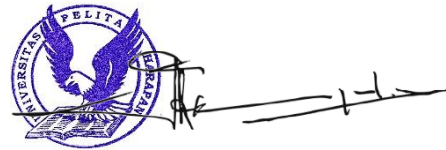
praktis, keberadaan para akuntan yang katanya “akan hilang”, mudah-mudahan tidak terjadi, melainkan akan eksis dengan satu suasana yang baru, dengan ilmu yang baru, dengan profesi yang baru, dan semuanya ikut berkiprah di dalam terus memajukan dunia ekonomi pada waktu yang akan datang.

Saya berdoa kiranya Konferensi Ilmiah Akuntansi diberkati Tuhan dan betul-betul menghadirkan hal-hal yang diperlukan untuk menantang masa depan. Selamat berkonferensi ilmiah akuntansi.

Terima kasih.

Karawaci, 23 Maret 2022

Rektor Universitas Pelita Harapan



Dr. (Hon.) Jonathan L. Parapak, M.Eng.Sc.

SAMBUTAN

VP 1 - CHIEF ACADEMIC OFFICER (PROVOST) UNIVERSITAS PELITA HARAPAN

Distinguished guests, Ladies and Gentlemen.

Today is the closing of the annual accounting conference with the theme “The Revolution of Accounting in the VUCA Era.” This event has been held for the last two days in a hybrid format. Thank you for being present onsite at UPH following health protocols and enjoying the environment of the UPH campus. Thank you for also actively participating in the online environment.

During the conference, the participants have had an opportunity to explore and learn more about volatility, uncertainty, complexity, and ambiguity and their impact on the accounting field. This VUCA concept accurately describes what is currently happening with the Industrial Revolution 4.0 and the advancing economic globalization; the ongoing widespread use of advanced technology, artificial intelligence, and mega data; and the continual innovation of business and trading models.

Over the last two days, participants have had the opportunity to actively participate in seminars from both industry experts and academic speakers, as well as presentations of scientific papers in panel discussions. It is hoped that this event will have a positive impact on the accounting knowledge and skills in the VUCA era. We are anticipating that this type of conference will be held again in the future to maintain and continue the knowledge and skills that have been obtained these last two days. This will assist in maintaining the engagement of accountants from the various universities throughout all of Indonesia.

As we close, I would like to thank the UPH internal committee and the external committee Ikatan Akuntan Indonesia, and the DKI Jakarta Accounting Lecturer Forum. I would also like to thank all of you, the participants, for coming to this event. And finally, I would like to thank God, may

He be glorified by all that was said and done throughout this seminar.

Terima Kasih

Karawaci, 24 Maret 2022

VP 1 – Chief Academic Officer (Provost),

Universitas Pelita Harapan



Christine L. Sommers, PhD, RN, CNE

SAMBUTAN

DEKAN FAKULTAS ILMU EKONOMI DAN BISNIS UNIVERSITAS PELITA HARAPAN

Salam sejahtera untuk kita semua.

Puji syukur kepada Tuhan Yang Maha Esa, karena berkat dan anugerahnya, sehingga Konferensi Ilmiah Akuntansi (KIA) IX yang dilaksanakan di Universitas Pelita Harapan tahun 2022 ini dapat terlaksana dengan baik. Saya yakin, acara yang diselenggarakan selama 2 hari ini memberikan pengalaman bagi kita semua untuk saling berinteraksi antar pengajar dalam ilmu akuntansi.

Tantangan yang dihadapi oleh profesi akuntansi saat ini merupakan suatu tantangan yang luar biasa, karena terdapat banyak sekali perubahan yang akan terjadi, dan mungkin akan turut memengaruhi anak didik kita, khususnya yang ada di era digital ini. Sekarang kita bisa melihat bahwa banyak dari kantor-kantor, perusahaan-perusahaan, sudah kembali beroperasi normal dan banyak juga diantaranya yang mengejar ketertinggalan terhadap berbagai macam isu yang dihadapi karena pandemi kemarin, termasuk juga masalah-masalah yang berhubungan dengan penggunaan teknologi. Adanya kesempatan untuk melakukan hal-hal yang bersifat dinamis, termasuk pemahaman tentang bagaimana perubahan di dalam lingkungan ini, bisa memengaruhi langkah karir mereka dimasa yang akan datang. Hal ini juga menjadi satu tantangan yang luar biasa bagi setiap anak didik kita. Untuk itu, sebagai pendidik kita juga harus selalu memperbaharui diri kita terhadap berbagai perkembangan yang terjadi.

Pada kesempatan ini, Saya juga ingin berbagi tentang bagaimana perkembangan *digital transformation* di Indonesia dengan menggunakan *blockchain technology* atau yang disebut dengan *distributed ledger technology*. Pada suatu kesempatan, Saya mendapatkan cerita dari alumni yang bekerja membantu perusahaan-perusahaan besar di Indonesia untuk melakukan hal tersebut. Hal ini bukan hanya untuk perbankan, melainkan dilakukan juga oleh perusahaan-perusahaan non-perbankan. Saat ini, perusahaan-perusahaan tersebut sedang menunggu tahapan akhir proses pengesahan secara legal. Jadi, ini bukan hanya sekedar *bitcoin*, bukan pula *digital currency*, melainkan bagaimana data-data yang ada, termasuk data-data keuangan akan dapat dimasukkan ke dalam system yang nantinya memberikan *cyber security* yang jauh lebih baik dan terdesentralisasi.

Ini realitas yang benar-benar ada di hadapan kita. Mungkin saat ini kita merasa kewalahan dengan berbagai macam percepatan yang terjadi di berbagai sektor, namun hal ini sangat normal karena dalam suatu perubahan, kita membutuhkan waktu juga untuk bisa beradaptasi. Misalnya banyak keputusan yang dibuat terkait model-model pelaporan yang ada di dunia dan termasuk di Indonesia 10 atau 20 tahun yang lalu, mungkin juga akan berubah. Setiap aspek dari VUCA akan memiliki dampak bagaimana kita melihat peraturan-peraturan yang sudah ada baik itu di

dalam PSAK maupun didalam *International Financial Reporting Standard (IFRS)* itu akan juga dipengaruhi oleh berbagai macam hal-hal yang seperti ini.

Konferensi ini diharapkan bisa memberikan sedikit gambaran tentang apa yang menjadi tantangan utama yang dihadapi oleh profesi akuntan dan dapat menjadi salah satu upaya kita untuk mengerti masa depan. Seperti ungkapan “kita tidak bisa menyetir mobil hanya dengan melihat kaca spion yang mengarah ke belakang”, yang artinya kita harus melihat “badai” yang ada di depan, yang merupakan tantangan kita yang sebenarnya. Untuk itu, kita harus bisa melakukan apa yang kita sebut *step up the plate*. Kita harus bisa meningkatkan diri dengan harapan bahwa kita dapat menjadi bagian perkembangan itu.

Melalui kesempatan ini, sebagai Dekan Fakultas Ekonomi dan Bisnis, Universitas Pelita Harapan, Saya juga mengucapkan banyak terimakasih kepada Ikatan Akuntan Indonesia (IAI), para partner, *co-host*, pembicara serta seluruh panitia Konferensi Ilmiah Akuntansi IX yang diketuai oleh Ibu Wijaya Triwacananingrum, yang telah bekerjasama untuk menjadikan konferensi ini suatu momen yang tidak terlupakan. Kami berharap, dengan adanya inspirasi melalui konferensi ini, kita semua dapat maju dengan suatu gagasan yang baru. Sebagaimana terdapat 216 artikel yang telah dikirim dan di *review* oleh panitia, 191 artikel yang lolos, dan diantaranya ada 10 artikel terbaik.

Untuk itu, sekali lagi dengan mengucapkan puji syukur pada Tuhan Yang Maha Esa, kita bersyukur bisa melakukan konferensi ini dengan baik, dan sekiranya ada kekurangan dari pihak panitia dan penyelenggara Universitas Pelita Harapan, mohon dimaafkan, supaya dapat menjadi pembelajaran bagi kami untuk bisa melakukan hal yang serupa dimasa yang akan datang sdengan lebih baik. Sekali lagi terimakasih dan semoga tali silaturahmi yang kita sudah miliki dengan berbagai universitas yang turut menjadi *co-host* dapat terus berlanjut.

Terima kasih.

Karawaci, 24 Maret 2022

Dekan Fakultas Ekonomi dan Bisnis

Universitas Pelita Harapan



Dra. Gracia Shinta S. Ugut, MBA., Ph.D

SAMBUTAN
KETUA IKATAN AKUNTAN INDONESIA KOMPARTEMEN
AKUNTAN PENDIDIK

Bismillahirrahmanirrahim,
Assalamu'alaikum Warahmatullah Wabarakatuh.

Alhamdulillah, puji syukur kami panjatkan Kehadirat Allah SWT yang telah memberikan Rahmat Hidayah-Nya, sehingga Konferensi Ilmiah Akuntansi (KIA) IX Tahun 2022 di Universitas Pelita Harapan (UPH) dapat terlaksana dengan sukses dengan tema “ The Revolution of Accounting in The VUCA ERA ”.

KIA IX tahun 2022 merupakan salah satu kegiatan Ikatan Akuntan Indonesia Kompartemen Akuntan Pendidik (IAI–KAPd) Forum Dosen Akuntansi Perguruan Tinggi DKI Jakarta (FDAPT DKI Jakarta) yang berkoordinasi dan bekerjasama dengan Ikatan Akuntan Indonesia (IAI) Wilayah DKI Jakarta dengan tuan rumah Universitas Pelita Harapan (UPH).

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

Selamat dan sukses kepada FDAPT DKI Jakarta dan UPH atas pelaksanaan Konferensi Ilmiah Akuntansi IX, dengan tema “The Revolution of Accounting in The VUCA ERA”. Jumlah Co-Host yang mendukung pelaksanaan KIA IX tahun 2022 sebanyak 28 Perguruan Tinggi.

Terima kasih kami sampaikan kepada semua pihak yang telah membantu terlaksananya konferensi ini. Kami mengapresiasi reviewer, pemakalah, peserta dan panitia yang luar biasa yang telah

bekerja keras dalam penyelenggaraan KIA IX ini sehingga acara konferensi ini terlaksana dengan baik. Semoga pelaksanaan KIA IX 2022, bermanfaat dan mampu berkontribusi dalam membangun budaya meneliti dan publikasi pada Perguruan Tinggi di Indonesia.

Salam dan sukses selalu

Wabillahitaufik Walhidayah,

Wassalamu'alaikum Warahmatullah Wabarakatuh.

Jakarta, 23 Maret 2022

Ketua IAI-KAPd,



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

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SUSUNAN PANITIA KIA IX - 2022

JABATAN	NAMA	
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	Dinda Alviona Putri, S.Tr.Kom. Maureen Valencia Arthajaya, S.T.	
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SUSUNAN REVIEWER

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	Dr. Mulyadi Noto Soetardjo, M.Com., Ak., CA, CPA
	Dr. Golrida Karyawati, SE., M.Si., Ak., CSRS

SUSUNAN ACARA
KONFERENSI ILMIAH AKUNTANSI IX
RABU – KAMIS, 23-24 MARET, 2022
UNIVERSITAS PELITA HARAPAN

RABU, 23 MARET 2022	
WAKTU	ACARA
07.30 – 08.30	ONSITE: Registrasi dan Antigen ONLINE: <i>Virtual meeting Zoom</i> dibuka dan verifikasi peserta
08.30 – 08.35	Pembukaan Acara <ul style="list-style-type: none"> ● MC: Danet Arya Patria, S.E., M.B.A
08.35 – 08.38	Doa Pembuka <ul style="list-style-type: none"> ● Dr. Ronald, S.T., M.M., CSMA., CDM., PMA. – Executive Director UPH Surabaya Campus
08.38 – 08.40	Lagu Indonesia Raya
08.40 – 08.44	Penayangan Panitia Video KIA IX
08.44 – 08.54	Laporan Ketua Panitia Umum KIA IX: <ul style="list-style-type: none"> ● Dra. Wijaya Triwacananingrum, MA., Ak., CA., CMA., CSP.
08.54 – 08.59	Sambutan Koordinator Forum Dosen Akuntansi Perguruan Tinggi DKI Jakarta: <ul style="list-style-type: none"> ● Dr. Wiwi Idawati, S.E., M.Si., Ak., CA., ACPA
08.59 – 09.04	Sambutan Ketua IAI Wilayah DKI -- diwakili oleh Sekretaris IAI Wilayah Jakarta <ul style="list-style-type: none"> ● Dr. Rina Yuliasuty Asmara MM, Ak, CA, CSRS
09.04 – 09.09	Sambutan Rektor Universitas Pelita Harapan <ul style="list-style-type: none"> ● Dr. (Hon) Jonathan L. Parapak, M.Eng.Sc.
09.09 – 09.14	Sambutan Ketua IAI Kompartemen Akuntan Pendidik <ul style="list-style-type: none"> ● Prof. Dian Agustia, SE., M.Si., Ak., CMA., CA.
09.14 – 09.19	Pentas Tari Tradisional: UKM UPH

09.30 – 10.00	<p><i>Keynote Speech 1</i></p> <ul style="list-style-type: none"> ● Dr. Adi Budiarmo – Kepala Pusat Kebijakan Sektor Keuangan Badan Kebijakan Fiskal Kementerian Keuangan Republik Indonesia.
10.00 – 10.30	<p><i>Keynote Speech 2</i></p> <ul style="list-style-type: none"> ● Prof. Dr. Mardiasmo, MBA., Akt. – Ketua Dewan Pengurus Nasional Ikatan Akuntan Indonesia (IAI)
10.30 - 12.00	<p>Seminar 1: <i>The Revolution of Accounting in the VUCA Era – Sesi Praktisi</i></p> <p>Pembicara:</p> <ol style="list-style-type: none"> 1. Hiramsyah Thaib – CEO of PT Gobel International 2. Irwan Djaja – CEO of KPMG Siddharta Advisory <p>Moderator:</p> <ul style="list-style-type: none"> ● Dra. Gracia Shinta S. Ugut, MBA., Ph.D. – Dekan Fakultas Ekonomi dan Bisnis, Universitas Pelita Harapan. <p>Sesi tanya jawab dipandu oleh moderator Penyerahan Apresiasi secara simbolis berupa e-certificate & dokumentasi / foto</p>
12.00 - 13.00	ISHOMA

13.00 - 14.30	<p>Seminar 2: <i>The Revolution of Accounting in the VUCA Era – Sesi Akademisi</i></p> <ol style="list-style-type: none"> Prof. Siddharta Utama, PhD – Guru Besar FEB Universitas Indonesia Prof. Dr. Dian Agustia, SE., M.Si., Ak., CMA., CA – Guru Besar FEB Universitas Airlangga. <p>Moderator:</p> <ul style="list-style-type: none"> Dr. Harnovinsah, S.E., Ak., CA. SIPSAS., CMA., CSRS. -- Forum Dosen Akuntansi Perguruan Tinggi (FORDA) Jakarta. <p>Sesi tanya jawab dipandu oleh moderator) Penyerahan Apresiasi secara simbolis berupa e-certificate & dokumentasi / foto</p>
14.30 – 14.36	Special Performance: “Thankful” by UPH CHOIR
14.36 - 16.06	<p>Seminar 3: <i>Quantitative & Qualitative Method in Accounting Research</i></p> <p>Pembicara:</p> <ol style="list-style-type: none"> Prof. Eko Ganis Sukoharsono, S.E., M.Com., CSRS, CSRA, PhD. – Guru Besar FEB Universitas Brawijaya. Prof. Wiwik Utami, S.E., M.Si., Ak., CA. – Guru Besar FEB Universitas Mercu Buana. <p>Moderator: Dr. Temy Setiawan, S.E., M.Ak., M.Th., Ak., CA., CIBA. -- Forum Dosen Akuntansi Perguruan Tinggi (FORDA) Jakarta.</p> <p>Sesi tanya jawab dipandu oleh moderator) Penyerahan Apresiasi secara simbolis berupa e-certificate & dokumentasi / foto</p>
16.06-16.21	<p>Video Campus Tour UPH Video Panitia KIA 9 Info Acara Hari kedua + Penayangan Jadwal</p>

16.21 - 16.37	Penandatanganan MoU, MoA dan IA
16.37 - 16.42	Foto Bersama
16.42 – 16.45	Doa Penutup: <ul style="list-style-type: none"> • Arifin, SE, MM ,MBA, CBV, CMA, CSMA -- Executive Director UPH Medan Campus
16.45 - 17.00	Penutupan KIA IX

KAMIS, 24 MARET 2022	
WAKTU	ACARA
07.30 - 08.15	ONLINE: <i>Virtual meeting Zoom</i> dibuka dan verifikasi peserta
08.15 - 10.15	Sesi Paralel -1
	Room Breakout 1
	Room Breakout 2
	Room Breakout 3
	Room Breakout 4
	Room Breakout 5
	Room Breakout 6
	Room Breakout 7
	Room Breakout 8
	Room Breakout 9
	Room Breakout 10
	Room Breakout 11
Room Breakout 12	
10.15 - 10.30	<i>Break</i>

10.30 - 12.30	Sesi Paralel – 2
	Room Breakout 1
	Room Breakout 2
	Room Breakout 3
	Room Breakout 4
	Room Breakout 5
	Room Breakout 6
	Room Breakout 7
	Room Breakout 8
	Room Breakout 9
	Room Breakout 10
	Room Breakout 11
Room Breakout 12	
12.30-13.30	ISHOMA
13.30 – 13.33	Video Campus Tour UPH
13.33 – 13.35	Video Panitia KIA IX
13.35 – 14.05	Sambutan dan Presentasi Host KIA X – <ul style="list-style-type: none"> • Universitas Muhamadiyah Jakarta
14.05 - 14.35	Pengumuman Best Paper

14.35 – 14.55	<p>Penutupan KIA IX</p> <ul style="list-style-type: none"> • Christine L. Sommers, Ph.D, RN, CNE – Wakil Rektor Bidang Akademik, Universitas Pelita Harapan. <p>Penerjemah:</p> <ul style="list-style-type: none"> • Jaquelinda Sandra Sembel, S.Pd., S.E., M.M. • Dra. Gracia Shinta S. Ugut, MBA., PhD – Dekan Fakultas Ekonomi dan Bisnis, Universitas Pelita Harapan.
14.55 – 14.57	Foto Bersama
14.57 – 15.00	<p>Doa Penutup:</p> <ul style="list-style-type: none"> • Liza Handoko, SE., M.M. -- Wakil Dekan Fakultas Ekonomi dan Bisnis, Universitas Pelita Harapan.
15.00	Penutupan KIA IX Hari Kedua

I. PRESENTASI PAPER

Room 1					
Hari/Tanggal: Kamis, 24 Maret 2022					
Moderator: Dr. Ari Purwanti - Universitas Dian Nusantara					
PIC: Ni Made Crivanty Mayayogini					
Paralel Session 1	Kode Paper	Title	Penulis	Universitas	Zoom Link
08.15-08.30	AKMK001	PENGARUH BUDGETARY PARTICIPATION, INFORMATION ASYMMETRY, ORGANIZATIONAL CITIZENSHIP BEHAVIOR, JOB RELEVANT INFORMATION TERHADAP KINERJA DI ERA VUCA (VOLATILITY, UNCERTAINTY, COMPLEXITY, DAN AMBIGUITY) (STUDI KASUS BAGIAN STAF, KARYAWAN PERUSAHAAN DI KOTA MEDAN)	Hantono	Universitas Pelita Harapan Medan	https://bit.ly/KIA9_24MAR2022
08.30-08.45	AKMK002	DETERMINAN KINERJA MANAJERIAL	Anggun Alifia Fatmah Dahlia Tri Angraeni	Universitas Muhammadiyah Jakarta (UMJ)	
08.45-09.00	AKMK004	ANALISIS KEMAMPUAN GOOD CORPORATE GOVERNANCE DAN PROFITABILITAS DALAM MENGURANGI PRAKTIK INCOME SMOOTHING (Studi Kasus Perusahaan Manufaktur Periode 2018-2020)	Rizki Ramadhan Putra Yasa Dr. Lailah Fujianti, S.E., M.Si., Ak., CA.	Universitas Pancasila	
09.00-09.15	AKMK005	ANALISIS TARGET COSTING SEBAGAI PENGENDALI BIAYA PRODUKSI UNTUK MENINGKATKAN LABA DENGAN METODE ACTIVITY BASED COSTING (STUDI KASUS PADA ETHOS COFFEE)	Nahdah Mufrihah Lely Dahlia	Universitas Trilogi	
09.15-09.30	AKMK006	PENGARUH BRAND AMBASSADOR DAN KEPERCAYAAN TERHADAP KEPUTUSAN PEMBELIAN KONSUMEN PRODUK FASHION DI ERA DIGITAL	Dede Suleman Yohanes Totok Suyoto Teguh Prasetyo	Universitas Pembangunan Jaya	
09.30-09.45	AKMK007	INVESTIGATING ONLINE PURCHASE INTENTION IN THE PERSPECTIVE OF TECHNOLOGY ACCEPTANCE MODEL: EMPIRICAL FINDING BASED ON EVIDENCE IN SOUTH TANGERANG	Yohanes Totok Suyoto Refina Sari Wiratami	Universitas Pembangunan Jaya	
09.45-10.00	AKMK008	PENGARUH STRUKTUR MODAL, KEBIJAKAN DIVIDEN, DAN INTELLECTUAL CAPITAL TERHADAP NILAI PERUSAHAAN SEBELUM DAN SESUDAH PANDEMI COVID-19	Meika Priscilia Fitriyah Nurhidayah	Universitas Pembangunan Jaya	
10.00-10.15					

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Room 2					
Paralel Session 1	Hari/Tanggal: Kamis, 24 Maret 2022				
	Moderator: Dr. Harnovinsah, Ak., M.Si., CA. - Universitas Mercubuana				
	PIC: Jessica Devina Pernadi				
	Kode Paper	Title	Penulis	Universitas	Zoom Link
08.15-08.30	AKMK010	KORELASI SISTEM INFORMASI AKUNTANSI MANAJEMEN DAN KINERJA KARYAWAN DALAM MENINGKATKAN PELANGGAN PERUSAHAAN DI MASA PANDEMI COVID-19	Nunuk Novianti	Universitas BIna Insani	https://bit.ly/_KIA9_24MAR_ET
08.30-08.45	AKMK012	BUDAYA ORGANISASI DAN PENGENDALIAN PERILAKU UNTUK MENCEGAH KECURANGAN LAPORAN KEUANGAN (STUDI KASUS PADA BUMN MANUFAKTUR DI INDONESIA)	Tasya Amaraesty Agustin Fadjarenie	Universitas Mercu Buana	
08.45-09.00	AKMK013	PRAKTEK MANAJEMEN LINGKUNGAN (ENVIRONMENTAL MANAGEMENT PRACTICE) DAN KINERJA KEUANGAN	Salsabila Rizki Yudanto Nova Novita	STIE Indonesia Banking School	
09.00-09.15	AKMK014	GAYA KEPEMIMPINAN TRANSFORMATIONAL DALAM MEMBANGUN REPUTASI DAN KINERJA KEUANGAN PERUSAHAAN	Devie Alexandrio Felix Adrian	Universitas Kristen Petra	
09.15-09.30	AKMK016	PENGARUH PROFITABILITAS, LEVERAGE, DAN BIAYA LINGKUNGAN TERHADAP KINERJA LINGKUNGAN	Imanuel Wihandoko Adam Zakaria Ety Gurendrawati	Universitas Negeri Jakarta	
09.30-09.45	AKMK017	INNOVATIVE CAPACITY, HUMAN VALUE ADDED, DAN CORPORATE PERFORMANCE	Fairuz Salsabila Nova Novita	STIE Indonesia Banking School	
09.45-10.00	AKMK009	PENGARUH PROFITABILITAS, STRUKTUR MODAL, LIKUIDITAS DAN KEPUTUSAN INVESTASI TERHADAP NILAI PERUSAHAAN (Studi Empiris pada Perusahaan Manufaktur di BEI 2015-2019)	Farhan Ady Pratama	Universitas Pembangunan Jaya	
10.00-10.15					

Room 3					
Paralel Session 1	Hari/Tanggal: Kamis, 24 Maret 2022				
	Moderator: Dr. Oktavia, S.E., M.S.Ak. - Universitas Kristen Krida Wacana				
	PIC: Paskalis Krisna Putra Novaldi Adilla				
	Kode Paper	Title	Penulis	Universitas	Zoom Link
08.15-08.30 AKPA001	EFEKTIVITAS KELAS TUTOR MATA KULIAH AKUNTANSI SECARA OFFLINE DAN ONLINE BAGI MAHASISWA NON-AKUNTANSI	Luh Putri Tersiani Ketut Redita Gusti Ayu Saras Pagar Dewi	Universitas Prasetya Mulya	https://bit.ly/ KIA9_24MAR ET	
08.30-08.45 AKPM002	EX DIVIDEND DATE: ABNORMAL RETURN DAN TRADING VOLUME ACTIVITY	Nelli Novyarni Ranti Handanti	STEI Jakarta		
08.45-09.00 AKPM003	PENGARUH RISIKO KREDIT, EFISIENSI OPERASIONAL, DAN STRUKTUR MODAL TERHADAP PROFITABILITAS	Partogian Sormin Jason	Universitas Pelita Harapan		
09.00-09.15 AKPM004	DETERMINAN YANG MENGERAKAN NILAI PERUSAHAAN PADA IDX 30 DAN FBM KLCI 2018-2019	Felicia Laiyadi Temy Setiawan	Universitas Bunda Mulia		
09.15-09.30 AKPM005	FAKTOR-FAKTOR YANG MEMENGARUHI FIRM VALUE DENGAN FIRM PERFORMANCE SEBAGAI VARIABEL MEDIASI	Henryanto Wijaya Eugenia Steviana Erica Setiono	Universitas Tarumanagara		
09.30-09.45 AKPM009	PERAN KEPEMILIKAN MANAJERIAL DALAM MEMODERASI TINGKAT UTANG, UKURAN PERUSAHAAN DAN PERSISTENSI LABA	Dade Nurdiniah Chita Oktapriana	Universitas Bina Insani		
09.45-10.00 AKPM007	PENGARUH BUSINESS RISK, CEO DUALITY, DAN GOOD CORPORATE GOVERNANCE TERHADAP DIVIDEND POLICY	Tony Sudirgo Nurainun Bangun Yuniarwati	Universitas Tarumanagara		
10.00-10.15 AKPM011	FAKTOR-FAKTOR YANG MEMENGARUHI INTEGRITAS LAPORAN KEUANGAN	Adiva Putri Izdihar Arwina Karmudiandri	STIE Trisakti		

Room 4					
Hari/Tanggal: Kamis, 24 Maret 2022					
Moderator: Prof. Dr. Ali Muktiyanto, S.E., M.Si., CRA., CRP., CRMP., CertIPSAS - Universitas Terbuka					
PIC: Daphne Abelica Patricia					
Paralel Session 1	Kode Paper	Title	Penulis	Universitas	Zoom Link
08.15-08.30	AKPM006	PENGARUH INTENSITAS MODAL, INTENSITAS PERSEDIAAN, PROFITABILITAS DAN STRUKTUR KEPEMILIKAN TERHADAP PENGHINDARAN PAJAK PADA PERUSAHAAN MANUFAKTUR	Fiskawati Subagyo	Universitas Kristen Krida Wacana (UKRIDA)	https://bit.ly/ KIA9_24MAR ET
08.30-08.45	AKPM008	PENGARUH LEVERAGE, LIKUIDITAS, DAN AKTIVITAS TERHADAP NILAI PERUSAHAAN DENGAN PROFITABILITAS SEBAGAI VARIABEL MEDIASI	Cynthia Wijaya Fredella Colline	Universitas Kristen Krida Wacana (UKRIDA)	
08.45-09.00	AKPM012	FINANCIAL CONSTRAINTS ON MSMEs IN COVID-19 SITUATION	Arin Ayu Erza Dianita Uci Tri Ayunda Kenny Fernando	Universitas Sampoerna	
09.00-09.15	AKPM013	PENGARUH VOLATILITAS PENJUALAN, SIKLUS OPERASI, TINGKAT UTANG DAN BOOK TAX DIFFERENCES TERHADAP PERSISTENSI LABA	Rifda Luthfiana Ni Putu Eka Widiastuti	Universitas Pembangunan Nasional Veteran Jakarta	
09.15-09.30	AKPM014	IMPLEMENTASI PENERAPAN PSAK 72 ATAS PENGAKUAN PENDAPATAN KONTRAK PADA PERUSAHAAN JASA KONSTRUKSI	Amelia Dwi Rizki Endah Prawesti Ningrum Nita Komala Dewi	Universitas Bhayangkara Jakarta Raya	
09.30-09.45	AKPM015	ANALISIS RASIO LIKUIDITAS DAN RASIO PROFITABILITAS UNTUK MENILAI KINERJA KEUANGAN PERUSAHAAN	Jason Foedirman Christine Dwi Karya Susilawati S.E., M.Si., Ak., CA.	Universitas Kristen Maranatha	
09.45-10.00	AKPM017	PENGARUH DER, ROA, ROE, NPM, DAN RISIKO SISTEMATIS PADA HARGA SAHAM PERUSAHAAN	Nia Damayanti Ety Gurendrawati Santi Susanti	Universitas Negeri Jakarta (UNJ)	
10.00-10.15	AKPM020	APAKAH PASAR BEREAKSI TERHADAP KETERLAMBATAN PELAPORAN AUDITOR PADA ERA COVID-19 DI INDONESIA?	Antonius Herusetya Jesslyn Yen	Universitas Pelita Harapan	

Room 5					
Hari/Tanggal: Kamis, 24 Maret 2022					
Moderator: Dr. Wiwi Idawati, Se., M.Si., Ak., CA., ACPA - Sekolah Tinggi Ilmu Ekonomi Indonesia Banking School					
PIC: Annisya					
	Kode Paper	Title	Penulis	Universitas	Zoom Link
08.15-08.30	AKPM022	ANALISIS DAMPAK IMPLEMENTASI PSAK 72 TERHADAP KINERJA KEUANGAN PADA PERUSAHAAN MANUFAKTUR DI INDONESIA	Theresya Indah Rahmat Rafrini Amyulianthy Mira Munira	Universitas Pancasila	https://bit.ly/ KIA9_24MAR ET
08.30-08.45	AKPM023	FAKTOR-FAKTOR YANG MEMPENGARUHI STRUKTUR MODAL (STUDI PERUSAHAAN MANUFAKTUR DI INDONESIA DAN SINGAPORE PERIODE 2018-2020)	Venny Octavia Meiliana Jaunanda	Universitas Pelita Harapan	
08.45-09.00	AKPM024	PENGARUH PROFITABILITAS, LIKUIDITAS, DAN UKURAN PERUSAHAAN TERHADAP NILAI PERUSAHAAN DENGAN STRUKTUR MODAL SEBAGAI VARIABEL INTERVENING	Sonya Dwi Listyani Yetty Murni Kurnia Heriansyah	Universitas Pancasila	
09.00-09.15	AKPM025	PENGARUH ARUS KAS OPERASI, LABA AKUNTANSI, DAN OPINI AUDIT TERHADAP RETURN SAHAM	Maya Julio Budiningsih Mayasari Devvy Noveliza	INSTITUT BISNIS DAN INFORMATIKA KOSGORO 1957	
09.15-09.30	AKPM026	ANOTHER PERSPECTIVE OF FUNDAMENTAL ANALYSIS ON THE STOCK RETURNS IN THE UNCERTAINTY CAUSED BY PANDEMIC COVID-19	Eduard Ary Binsar Naibaho Ardo Ryan Dwitanto Bahtiar Usman	Universitas Pelita Harapan	
09.30-09.45	AKPM029	ALTMAN Z-SCORE: FAKTOR YANG MEMENGARUHI TINGKAT FINANCIAL DISTRESS PADA PERUSAHAAN	Valery Rafsa Mughnanda Silvy Christina	STIE Trisakti	
09.45-10.00	AKPM030	FAKTOR-FAKTOR YANG MEMPENGARUHI PERINGKAT OBLIGASI PADA PERUSAHAAN NON KEUANGAN	Vivian Virginia Gloria Ledya Akmal SB S.E, M.M	Universitas Multimedia Nusantara	
10.00-10.15	CGFA010	PENGARUH MEKANISME CORPORATE GOVERNANCE TERHADAP KINERJA KEUANGAN DENGAN KUALITAS LABA SEBAGAI VARIABEL INTERVENING	Nur Aprilyanti Indah Masri Rafrini Amyulianthy	Universitas Pancasila	

Room 6					
Hari/Tanggal: Kamis, 24 Maret 2022					
Moderator: Dr. Binsar Simanjuntak, Ak., MBA - Maksi FEB Universitas Trisakti					
PIC: Stella Stevania					
Paralel Session 1	Kode Paper	Title	Penulis	Universitas	Zoom Link
08.15-08.30	AKPM032	PENGARUH ECONOMIC VALUE ADDED DAN KINERJA KEUANGAN TERHADAP NILAI PERUSAHAAN DENGAN STRUKTUR MODAL SEBAGAI VARIABEL MODERASI (STUDI PADA PERUSAHAAN SUB SEKTOR TRANSPORTASI YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2015 - 2019)	Franco Baresi Hoban Dr. Lin Oktris, M. Si., CMA	Universitas Mercu Buana	https://bit.ly/ KIA9_24MAR ET
08.30-08.45	AKPM033	UKURAN DEWAN DIREKSI, PENGALAMAN CEO, TENURE CEO, UMUR PERUSAHAAN, PROFITABILITY TERHADAP MANAJEMEN LABA RIIL	Michelle Sonda Paulina Sutrisno	STIE Trisakti	
08.45-09.00	AKPM034	ANALISIS PENGARUH PENERAPAN GREEN ACCOUNTING TERHADAP KINERJA PERUSAHAAN MANUFAKTUR DALAM BURSA EFEK INDONESIA	Dr. Sparta Meliska Nur Reska	Indonesia Banking School	
09.00-09.15	AKPM035	RASIO KEUANGAN DALAM PENENTUAN NILAI PERUSAHAAN PADA INDUSTRI BARANG KONSUMSI PERIODE 2017 -2020	Patricia Diana Karina Harjanto Maria Stefani Osesoga	Universitas Multimedia Nusantara	
09.15-09.30	AKPM036	ANALISIS "FINANCIAL DISTRESS" MENGGUNAKAN RASIO KEUANGAN PADA PERUSAHAAN TRANSPORTASI YANG TERDAFTAR DI BURSA EFEK INDONESIA PADA PERIODE 2016-2020	Widjanarko Dhiya Nabila	INSTITUT BISNIS DAN INFORMATIKA KOSGORO 1957	
09.30-09.45	AKPM038	PENGARUH PENYISIHAN KERUGIAN PENURUNAN NILAI TERHADAP PENGHINDARAN PAJAK DENGAN ADOPTSI PSAK 71 SEBAGAI VARIABEL MODERATING	Muhammad Nazaruddin Uun Sunarsih	Sekolah Tinggi Ilmu Ekonomi Indonesia Jakarta	
09.45-10.00	AKPM069	ANALISIS KOMPARASI KINERJA KEUANGAN SEBELUM DAN SELAMA PANDEMI COVID-19 PADA PERUSAHAAN SUB SEKTOR PERIKLANAN DAN MEDIA YANG TERDAFTAR DI BEI	Siti Almurni Siti Ayu Nurmala Dewi	Sekolah Tinggi Ilmu Ekonomi Indonesia Jakarta	
10.00-10.15					

Room 6					
Hari/Tanggal: Kamis, 24 Maret 2022					
Moderator: Dr. Binsar Simanjuntak, Ak., MBA - Maksi FEB Universitas Trisakti					
PIC: Stella Stevania					
Paralel Session 1	Kode Paper	Title	Penulis	Universitas	Zoom Link
08.15-08.30	AKPM032	PENGARUH ECONOMIC VALUE ADDED DAN KINERJA KEUANGAN TERHADAP NILAI PERUSAHAAN DENGAN STRUKTUR MODAL SEBAGAI VARIABEL MODERASI (STUDI PADA PERUSAHAAN SUB SEKTOR TRANSPORTASI YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2015 - 2019)	Franco Baresi Hoban Dr. Lin Oktris, M. Si., CMA	Universitas Mercu Buana	https://bit.ly/ KIA9_24MAR ET
08.30-08.45	AKPM033	UKURAN DEWAN DIREKSI, PENGALAMAN CEO, TENURE CEO, UMUR PERUSAHAAN, PROFITABILITY TERHADAP MANAJEMEN LABA RIIL	Michelle Sonda Paulina Sutrisno	STIE Trisakti	
08.45-09.00	AKPM034	ANALISIS PENGARUH PENERAPAN GREEN ACCOUNTING TERHADAP KINERJA PERUSAHAAN MANUFAKTUR DALAM BURSA EFEK INDONESIA	Dr. Sparta Meliska Nur Reska	Indonesia Banking School	
09.00-09.15	AKPM035	RASIO KEUANGAN DALAM PENENTUAN NILAI PERUSAHAAN PADA INDUSTRI BARANG KONSUMSI PERIODE 2017 -2020	Patricia Diana Karina Harjanto Maria Stefani Osesoga	Universitas Multimedia Nusantara	
09.15-09.30	AKPM036	ANALISIS "FINANCIAL DISTRESS" MENGGUNAKAN RASIO KEUANGAN PADA PERUSAHAAN TRANSPORTASI YANG TERDAFTAR DI BURSA EFEK INDONESIA PADA PERIODE 2016-2020	Widjanarko Dhiya Nabila	INSTITUT BISNIS DAN INFORMATIKA KOSGORO 1957	
09.30-09.45	AKPM038	PENGARUH PENYISIHAN KERUGIAN PENURUNAN NILAI TERHADAP PENGHINDARAN PAJAK DENGAN ADOPTSI PSAK 71 SEBAGAI VARIABEL MODERATING	Muhammad Nazaruddin Uun Sunarsih	Sekolah Tinggi Ilmu Ekonomi Indonesia Jakarta	
09.45-10.00	AKPM069	ANALISIS KOMPARASI KINERJA KEUANGAN SEBELUM DAN SELAMA PANDEMI COVID-19 PADA PERUSAHAAN SUB SEKTOR PERIKLAMAN DAN MEDIA YANG TERDAFTAR DI BEI	Siti Almurni Siti Ayu Nurmala Dewi	Sekolah Tinggi Ilmu Ekonomi Indonesia Jakarta	
10.00-10.15					

Room 8					
Hari/Tanggal: Kamis, 24 Maret 2022					
Moderator: Dr. Ni Putu Eka Widiastuti, S.E., M.Si., CSRS - Universitas Pembangunan Nasional Veteran Jakarta					
PIC: Sharlin Wijayanti					
Paralel Session 1	Kode Paper	Title	Penulis	Universitas	Zoom Link
08.15-08.30	AKPM051	PENGARUH SALES GROWTH, KEPEMILIKAN INSTITUSIONAL DAN UKURAN PERUSAHAAN TERHADAP STRUKTUR MODAL PADA PERUSAHAAN PROPERTY DAN REAL ESTATE YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2017 – 2020	Bella Cynthia Lesmana Wongso Wendy Salim Saputra	Universitas Bunda Mulia	https://bit.ly/ KIA9_24MAR ET
08.30-08.45	AKPM052	FAKTOR-FAKTOR YANG MEMENGARUHI INITIAL PUBLIC OFFERING OVERSUBSCRIPTION DI BURSA EFEK INDONESIA	Nur Rizki Oktifiani Sri Zulaihati Dwi Handarini	Universitas Negeri Jakarta	
08.45-09.00	AKPM054	FAKTOR-FAKTOR YANG MEMPENGARUHI FIRM VALUE PADA PERUSAHAAN NON KEUANGAN DI INDONESIA	Sandi Debora	Trisakti School of Management	
09.00-09.15	AKPM055	MENGUKUR KINERJA BANK UMUM KONVENSIONAL YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2017-2020	Shanti Lysandra Dinda Anissa Maulidia Eka Sudarmaji	FEB Universitas Pancasila	
09.15-09.30	AKPM056	PENGARUH TINGKAT KESEHATAN BANK MENGGUNAKAN METODE RGEC (RISK PROFILE, GOOD CORPORATE GOVERNANCE, EARNINGS, CAPITAL) TERHADAP PERTUMBUHAN LABA STUDI PERBANKAN YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2018-2020	Yeni Rahmawati Septi Wulandari Chairina	Universitas Muhammadiyah Jakarta	
09.30-09.45	AKPM058	PENGARUH SALES GROWTH DAN FINANCIAL LEVERAGE TERHADAP KINERJA KEUANGAN DENGAN UKURAN PERUSAHAAN SEBAGAI VARIABEL MODERASI	Almadhea Damayanti Sila Ninin Wisnantiasri	Universitas Pembangunan Jaya	
09.45-10.00	AKPM059	EFEK MEDIASI LEVERAGE DAN MODERASI PROFILE PADA FAKTOR DETERMINAN PENGUNGKAPAN SOSIAL PERUSAHAAN NON KEUANGAN	Rudolf Lumbantobing Deni Iskandar	Universitas Kristen Krida Wacana	
10.00-10.15					

Room 9					
Hari/Tanggal: Kamis, 24 Maret 2022					
Moderator: Dr. Lies Zulfiati, S.E., M.Si., AK., CA - Sekolah Tinggi Ilmu Ekonomi Indonesia Jakarta					
PIC: Ranisa					
Paralel Session 1	Kode Paper	Title	Penulis	Universitas	Zoom Link
08.15-08.30	AKPM060	PENGARUH PROFITABILITAS, LIKUIDITAS, UKURAN PERUSAHAAN DAN KEBIJAKAN UTANG TERHADAP NILAI PERUSAHAAN	Rimi Gusliana Mais Aviana Eka Wahyuningsih	Sekolah Tinggi Ilmu Ekonomi Indonesia	https://bit.ly/ KIA9_24MAR ET
08.30-08.45	AKPM061	INFLUENCE OF CURRENT RATIO, FIRM SIZE, AND ROE ON STOCK PRICE IN CONSUMER GOOD INDUSTRIES	Winnie Wijaya Yenni Martok	Universitas Pelita Harapan	
08.45-09.00	AKPM062	PENGARUH MOTIVASI, PENGETAHUAN DAN PERSEPSI RISIKO TERHADAP MINAT INVESTASI MAHASISWA	Annisya Putri Eka Sudarmaji, S.E., M.M., M.Com Widyaningsih Azizah, S.E., M.Sc., Ak., C.A	Universitas Pancasila	
09.00-09.15	AKPM063	PENGARUH VARIABEL FUNDAMENTAL DAN TEKNIKAL TERHADAP HARGA SAHAM PERUSAHAAN PROPERTY DAN REAL ESTATE YANG TERDAFTAR DI BURSA EFEK INDONESIA	Winda Amalia Kenny Ardillah	Institut Teknologi dan Bisnis Kalbis	
09.15-09.30	AKPM065	PENGARUH KONSERVATISME AKUNTANSI DAN MANAJEMEN LABA AKRUAL TERHADAP NILAI PERUSAHAAN DENGAN CORPORATE GOVERNANCE SEBAGAI VARIABEL MODERASI	Hanivianda Hamson Florenca Irena Lawita Budi Kurniawan	Kalbis Institute	
09.30-09.45	AKPM066	PENGARUH PROFITABILITAS, STRUKTUR MODAL, LIKUIDITAS DAN KEPUTUSAN INVESTASI TERHADAP NILAI PERUSAHAAN (STUDI EMPIRIS PADA PERUSAHAAN MANUFAKTUR DI BEI 2015-2019)	Astuti Yuli Setyani Ignatius Wahyu Candra Atitus	Universitas Kristen Duta Wacana	
09.45-10.00	AKPM067	PENGARUH UKURAN PERUSAHAAN, SOLVABILITAS, PERINGKAT OBLIGASI, DAN CORPORATE GOVERNANCE TERHADAP YIELD OBLIGASI KORPORASI	Natasya Noviana Etty Gurendrawati Dwi Handarini	Universitas Negeri Jakarta	
10.00-10.15					

Room 10					
Paralel Session 1	Hari/Tanggal: Kamis, 24 Maret 2022				
	Moderator: Dr. M. Irfan Tarmizi, S.E., Ak., M.B.A., CA - Universitas Muhammadiyah Jakarta				
	PIC: Jason				
	Kode Paper	Title	Penulis	Universitas	Zoom Link
08.15-08.30	SPEP002	PENGARUH PROFITABILITAS, LEVERAGE, DAN UKURAN PERUSAHAAN TERHADAP OPINI AUDIT GOING CONCERN (PADA PERUSAHAAN MANUFAKTUR SUB SEKTOR BARANG KONSUMSI DAN INDUSTRI DASAR & KIMIA YANG BERADA DI BURSA EFEK INDONESIA PERIODE 2017- 2019)	Handi Dr. Lambok D. R. Tampubolon, S.E., M.Si.	Universitas Kristen Krida Wacana (UKRIDA)	https://bit.ly/ KIA9_24MAR ET
08.30-08.45	AKPM070	PENGARUH KINERJA KEUANGAN, GOOD CORPORATE GOVERNANCE, DAN KEBIJAKAN DIVIDEN TERHADAP NILAI PERUSAHAAN	Pramitha Utari Lediana Sufina	STIE Indonesia Banking School	
08.45-09.00	AKPM071	Pengaruh PENGARUH FINANCIAL SUSTAINABILITY, KEBIJAKAN DIVIDEN, KEPUTUSAN INVESTASI DAN PROFITABILITAS TERHADAP NILAI PERUSAHAAN PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA PADA TAHUN 2015-2019	Tita Nurvita	Institut Bisnis Nusantara	
09.00-09.15	AKPM072	FAKTOR-FAKTOR YANG MEMPENGARUHI CASH HOLDING PADA SUB SEKTOR INDUSTRI BARANG KONSUMSI	Rosmita Rasyid, Dra, MM, AK, CA Kevin Aldri	Universitas Tarumanagara	
09.15-09.30	AKPM073	PERAN PEMODERASI HARGA KOMODITAS ATAS PENGARUH PENDAPATAN, LABA BERSIH DAN LABA KOTOR TERHADAP HARGA SAHAM	Renato Sitompul	Kalbis Institute	
09.30-09.45	AKPM074	PERAN PEMODERASI KEPEMILIKAN INSTITUSIONAL ATAS PENGARUH PERENCANAAN PAJAK, UKURAN PERUSAHAAN DAN ARUS KAS OPERASI TERHADAP BIAYA HUTANG	Renato Sitompul	Kalbis Institute	
09.45-10.00	SPEP001	THE IMPACT OF AUDIT FEE AND AUDIT QUALITY TOWARDS EARNINGS' MANAGEMENT : DATA RETRIEVE FROM S&P CAPITAL IQ.	Tanggor Sihombing Windy Veronica	Universitas Pelita Harapan	
10.00-10.15	APJK044	MANAJEMEN LABA, PRAKTIK CG, LEVERAGE SERTA PROFITABILITAS PENGARUHNYA TERHADAP AGRESIVITAS PAJAK DENGAN KUALITAS AUDIT SEBAGAI PEMODERASI	Satrio Gandasari Marbun Maria Felicitas Christiningrum	Institut Bisnis Nusantara	

Room 11					
Hari/Tanggal: Kamis, 24 Maret 2022					
Moderator: Prof. Dr. Intiyas Utami, SE.,M.Si.,Ak., CA.,CMA.,QIA, CfrA - Universitas Kristen Satya Wacana					
PIC: Nicholas Chow					
Paralel Session 1	Kode Paper	Title	Penulis	Universitas	Zoom Link
08.15- 08.30	SPEP004	FACTORS AFFECTING THE PERFORMANCE OF ACCOUNTING INFORMATION SYSTEMS IN GOVERNMENT AGENCIES	Jihan Abigail Ika Prayanthi	Deloitte Indonesia Universitas Klabat	https://bit.ly/ KIA9_24MAR ET
08.30- 08.45	SPEP005	PENGARUH KECANGGIHAN TEKNOLOGI INFORMASI, PARTISIPASI MANAJEMEN, DAN KOMPETENSI PENGGUNA SISTEM TERHADAP EFEKTIVITAS SISTEM INFORMASI AKUNTANSI	Rika Aulia Yundalestari Litdia	Universitas Muhammadiyah Jakarta (UMJ)	
08.45- 09.00	SPEP006	LOGIKA AKUNTANSI SEBAGAI TANTANGAN DALAM IMPLEMENTASI SISTEM ODOO ERP: STUDI KASUS DI PT BERDIKARI (PERSERO)	Faris Rifqi Syarindra Unggul Purwohedhi, M.Si, Ph.D Dwi Handarini, S.Pd, M.Ak.	Universitas Negeri Jakarta (UNJ)	
09.00- 09.15	SPEP007	PENGARUH KUALITAS AUDITOR, OPINI AUDITOR, DAN PROFITABILITAS TERHADAP AUDIT REPORT LAG	Gabriella Valentine Muhammad Arief Effendi	STIE Trisakti	
09.15- 09.30	SPEP008	THE EFFECT OF TOP MANAGEMENT COMMITMENT, EMPLOYEE PERCEPTION OF ORGANIZATION SIZE, USER TRAINING, AND USER EDUCATION BACKGROUND ON ACCOUNTING INFORMATION SYSTEM PERFORMANCE AT PT XYZ	Rheza Putra Wijaya Andrey Hasiholan Pulungan Sri Maharsi	Universitas Sampoerna	
09.30- 09.45	SPEP009	PENGARUH AUDIT FEE, AUDIT TENURE DAN UKURAN KANTOR AKUNTAN PUBLIK TERHADAP KUALITAS AUDIT (PERUSAHAAN MANUFAKTUR DI BURSA EFEK INDONESIA TAHUN 2017 – 2019)	Viga Fatmadevi Nelyumna	Universitas Pancasila	
09.45- 10.00	SPEP010	PENGARUH PERTIMBANGAN PASAR KERJA, PELATIHAN PROFESIONAL, PENGAKUAN PROFESIONAL, LINGKUNGAN KERJA, DAN NILAI-NILAI SOSIAL TERHADAP MINAT MAHASISWA MENJADI AKUNTAN PUBLIK DENGAN MOTIVASI EKONOMI SEBAGAI VARIABEL INTERVENING	Chandra Karunia Ika Suci Septemberrizal	Universitas Muhammadiyah Jakarta (UMJ)	
10.00- 10.15					

Room 12					
Hari/Tanggal: Kamis, 24 Maret 2022					
Moderator: Dr. Indah Masri, SE., MSAk., Ak., CA - Universitas Pancasila					
PIC: Raveline Irene Gosang					
Paralel Session 1	Kode Paper	Title	Penulis	Universitas	Zoom Link
08.15-08.30	APJK021	DETERMINAN PENERIMAAN PAJAK (STUDI EMPIRIS PADA KANTOR PELAYANAN PAJAK PRATAMA JAKARTA PESANGGRAHAN)	Rina Ayu Agustin Rinaldo, S.E., M.Akun.	Universitas Muhammadiyah Jakarta (UMJ)	https://bit.ly/KIA9_24MAR-ET
08.30-08.45	APJK022	PENGARUH SIZE, LEVERAGE DAN SALES GROWTH TERHADAP TAX AVOIDANCE DENGAN KEPEMILIKAN INSTITUSIONAL SEBAGAI PEMODERASI	Jasmine Rafinka Dara Agustine Dwianika	Universitas Pembangunan Jaya	
08.45-09.00	APJK024	PENGARUH KETERBUKAAN INFORMASI PUBLIK, NILAI EKSPOR, DAN KONSUMSI MASYARAKAT TERHADAP PENERIMAAN PAJAK	Algania Kurniawan Deni Iskandar	Universitas Kristen Krida Wacana	
09.00-09.15	APJK025	PENGARUH CORPORATE GOVERNANCE, FINANCIAL RATIO, DAN CORPORATE SOCIAL RESPONSIBILITY TERHADAP PENGHINDARAN PAJAK	Ravincka Soraya Novyanti Hutasoit Fanny Anggraeni	STIE Trisakti	
09.15-09.30	APJK026	FAKTOR – FAKTOR YANG MEMPENGARUHI PELAPORAN PAJAK UMKM	Hendi Prihanto Prisila Damayanty	Universitas Prof.Dr.Moestopo (Beragama) IBI KOSGORO 1957	
09.30-09.45	APJK027	PENGARUH PROFITABILITAS, CAPITAL INTENSITY, DAN INVENTORY INTENSITY TERHADAP PENGHINDARAN PAJAK	Mikhael Kristian Natalael Kanatalo Devica Pratiwi	Universitas Bunda Mulia	
09.45-10.00	APJK030	PENGARUH TAX PLANNING, LEVERAGE, FIRM SIZE TERHADAP FIRM VALUE PADA PERUSAHAAN LQ45	Adrian Gradient Kezia Josephine	Universitas Bunda Mulia	
10.00-10.15					

Room 1					
Paralel Session 2	Hari/Tanggal: Kamis, 24 Maret 2022				
	Moderator: Rafrini Amyulianthy., SE., MSAk., PhD., CA., CMA., AseanCPA - Universitas Pancasila				
	PIC: Ni Made Crivanty Mayayogini				
	Kode Paper	Title	Penulis	Universitas	Zoom Link
10.30-10.45	SPEP014	KUALITAS AUDITOR NON-SPELIALISASI INDUSTRI DAN NON-BIG FOUR PADA ERA PANDEMI COVID-19: KOMPLEKSITAS KLIEN SEBAGAI PEMODERASI	Antonius Herusetya Michelle Thalia	Universitas Pelita Harapan	https://bit.ly/ KIA9_24MAR ET
10.45-11.00	SPEP020	DETERMINAN PENERIMAAN OPINI AUDIT GOING CONCERN PADA PERUSAHAAN MANUFATUR DI INDONESIA	Anindya Larassati Kenny Ardillah	Institut Teknologi dan Bisnis Kalbis	
11.00-11.15	SPEP022	DETERMINAN OPINI AUDIT GOING CONCERN PADA PERUSAHAAN MANUFATUR DI BURSA EFEK INDONESIA	Zara Tania Rahmadi Indra Setiawan Muhammad Aria Wahyudi	STIE Galileo Institute Bisnis dan Informatika Kosgoro 1957 Institut bisnis dan Informatika Kwik Kian Gie	
11.15-11.30	SPEP023	DAMPAK DIGITAL TECHNOSTRESS DAN DIGITAL TECHNOLOGY SELF-EFFICACY TERHADAP NIAT PENGGUNAAN FINTECH PADA KONSUMEN GENERASI Z DI INDONESIA	Santi Putriani Rika Apriani	Universitas Bina Insani	
11.30-11.45	SPEP024	PENGARUH ETIKA, PROFESIONAL, DAN KEPATUHAN AKUNTAN TERHADAP PRODUKTIFITAS KINERJA AKUNTAN DENGAN MASA PANDEMI COVID-19 SEBAGAI VARIABEL MODERASI	Steven Yulianto Budi urniawan Floencia Irena Lawita	Kalbis Institute	
11.45-12.00	SPEP025	PENGARUH STRES KERJA AUDITOR DAN PENDAPATAN KAP TERHADAP KUALITAS AUDIT	Lianda Remimarch Pieritsz Christine Novita Dewi	Universitas Kristen Duta Wacana	
12.00-12.15	SPEP027	PENGARUH DIGITALISASI AUDIT (SURVEI PADA KAP BIG FOUR DAN NON BIG FOUR DI INDONESIA)	Yuliana Chintya Dewi Santoso Christine Novita Dewi	Universitas Kristen Duta Wacana	
12.15-12.30					

Room 2					
Hari/Tanggal: Kamis, 24 Maret 2022					
Moderator: Dr. Ni Putu Eka Widiastuti, S.E., M.Si., CSRS - Universitas Pembangunan Nasional Veteran Jakarta					
PIC: Jessica Devina Pernadi					
Paralel Session 2	Kode Paper	Title	Penulis	Universitas	Zoom Link
10.30-10.45	APJK001	PROSEDUR PPH FINAL MENURUT PER 26/PJ/2018 PADA KPP PRATAMA CIBITUNG	Ratu Nurhalizah Iren Meita	Universitas Bina Insani	https://bit.ly/ KIA9_24MAR ET
10.45-11.00	APJK002	ANALISIS PENGARUH PERBEDAAN PERMANEN, PERBEDAAN TEMPORER DAN VOLATILITAS PENJUALAN TERHADAP PERSISTENSI LABA PADA PERUSAHAAN-PERUSAHAAN DENGAN STRATEGI BISNIS YANG BERBEDA	Vanessa Crystal Junartaputri Mulyadi Noto Soetardjo	Universitas Pelita Harapan	
11.00-11.15	APJK003	PENGARUH DIVERSITAS GENDER PADA DEWAN DAN KUALITAS AUDIT TERHADAP PRAKTIK PENGHINDARAN PAJAK	Stella Aurellia Elfina Astrella Sambuaga	Universitas Pelita Harapan	
11.15-11.30	APJK004	PENGARUH EFEKTIVITAS E-SAMSAT, PAJAK PROGRESIF, DAN PEMUTIHAN PAJAK TERHADAP KESADARAN DALAM MEMBAYAR PAJAK KENDARAAN BERMOTOR DI JAKARTA BARAT	Sonia Julyanti Sari Diana Frederica	Universitas Kristen Krida Wacana	
11.30-11.45	APJK006	PENGARUH CASH HOLDING, SALES GROWTH, PROFITABILITAS, DAN PAJAK PENGHASILAN TERHADAP INCOME SMOOTHING PADA PERUSAHAAN FARMASI & KOSMETIK RUMAH TANGGA YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2016-2020	Krisnawati Tarigan Malvin Nugraha Winata	Universitas Kristen Krida Wacana	
11.45-12.00	APJK008	PENGARUH LITERASI PAJAK, MODERNISASI SISTEM ADMINISTRASI, INSENTIF PAJAK DAN MORAL PAJAK TERHADAP KEPATUHAN WAJIB PAJAK UMKM	Dwi Rahmawati Dr. Dyarini, S.E, M.Si	Universitas Muhammadiyah Jakarta	
12.00-12.15	APJK009	THE EFFECT OF TAX RATE AND TAXATION FAIRNESS TOWARDS TAX EVASION IN INDONEISA AND MALAYSIA	Gregorius Joel Dayenu Panggabean Stefany Fritzca Kuen Arnaldo Purba	Universitas Sampoerna	
12.15-12.30					

Room 3					
Hari/Tanggal: Kamis, 24 Maret 2022					
Moderator: Dr. Eva Herianti, S.E.Ak., M.Ak., CA - Universitas Muhammadiyah Jakarta					
PIC: Paskalis Krisna Putra Novaldi Adilla					
Paralel Session 2	Kode Paper	Title	Penulis	Universitas	Zoom Link
10.30-10.45	APJK010	FAKTOR-FAKTOR YANG MEMENGARUHI TAX AVOIDANCE PADA PERUSAHAAN MANUFAKTUR DI BURSA EFEK INDONESIA	Nicky Arianty Annisa Kanti	STIE Trisakti	https://bit.ly/ KIA9_24MAR ET
10.45-11.00	APJK013	PENGARUH EARNINGS MANAGEMENT DAN CAPITAL INTENSITY TERHADAP TAX AVOIDANCE DIMODERASI SALES GROWTH	Ahmad Rifaldi Ratna Hindria Dyah Pita Sari	Universitas Pembangunan Nasional Veteran Jakarta	
11.00-11.15	APJK015	DO BUSINESS CHARACTERISTIC AND ECONOMIC FACTORS AFFECT EFFECTIVE TAX RATE? AN EVIDENCE FROM COMPANIES IN SOUTHEAST ASIA	Erma Mei Safa Annisa Adelia Mahardika Andrey Hasiholan Pulungan	Universitas Sampoerna	
11.15-11.30	APJK016	ANALISIS PENGARUH TRANSFER PRICING, THIN CAPITALIZATION, DAN TAX HEAVEN UTILIZATION PADA PENGHINDARAN PAJAK PERUSAHAAN MULTINASIONAL	Rizky Nurdiansyah Masripah	Universitas Pembangunan Nasional Veteran Jakarta	
11.30-11.45	APJK017	TAX AVOIDANCE DAN AUDIT REPORT LAG DI INDONESIA: TIPE AUDITOR INDEPENDEN SEBAGAI VARIABEL MODERASI	Theresia Cika Tanti Octa Paramita Clara Masripah	Universitas Pembangunan Nasional Veteran Jakarta	
11.45-12.00	APJK018	PERAN UKURAN PERUSAHAAN SEBAGAI PEMODERASI TRANSFER PRICING, PROFITABILITAS, DAN GENDER DIVERSITY TERHADAP AGRESIVITAS PAJAK	Huda Aulia Rahman Lucia Ari Diyani	Universitas Bina Insani	
12.00-12.15	APJK019	INSENTIF PAJAK PMK 86/2020, NORMA SUBJEKTIF, MODERNISASI SISTEM PERPAJAKAN DAN KEPATUHAN WAJIB PAJAK UMKM	Gabrielle Merry Yobelia Septian Bayu Kristanto	Universitas Kristen Krida Wacana	
12.15-12.30	APJK020	PERAN UKURAN PERUSAHAAN SEBAGAI PEMODERASI TRANSFER PRICING, PROFITABILITAS, DAN GENDER DIVERSITY TERHADAP AGRESIVITAS PAJAK	Louis Yoson Primsa Tarigan Angela Ong	Universitas Pelita Harapan Medan	

Room 4					
Paralel Session 2	Hari/Tanggal: Kamis, 24 Maret 2022				
	Moderator: Dr. Ludovicus Sensi W, CA, CPA - KAP Mirawati Sensi Idris (MSId) member of Moore Global International				
	PIC: Daphne Abelica Patricia				
	Kode Paper	Title	Penulis 1	Universitas	Zoom Link
10.30-10.45	SPEP011	PENGARUH PROFITABILITAS, LIKUIDITAS DAN UMUR PERUSAHAAN TERHADAP OPINI AUDIT GOING CONCERN	Murti Endah Sari Oktaviyanti	Institut Bisnis dan Informatika Kosgoro 1957	https://bit.ly/ KIA9_24MAR ET
10.45-11.00	SPEP012	PENGARUH TENURE AUDIT, ROTASI AUDIT DAN REPUTASI KAP TERHADAP KUALITAS AUDIT (STUDI PADA PERUSAHAAN MANUFAKTUR SEKTOR MAKANAN & MINUMAN YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2018-2020)	Sola Gratia Asie Binti Santy Setiawan	Universitas Kristen Maranatha	
11.00-11.15	SPEP013	ANALISIS FRAUDULENT FINANCIAL REPORTING MELALUI FRAUD HEXAGON THEORY	Audhira Syafa Azzahra Lailah Fujianti Widyaningsih Azizah	Universitas Pancasila	
11.15-11.30	SPEP019	PENGARUH SOLVABILITAS, PROFITABILITAS, UKURAN PERUSAHAAN DAN UKURAN KAP TERHADAP AUDIT DELAY	Muhammad Faisal Arifin Amelia Oktrivina Widyaningsih Azizah	Universitas Pancasila	
11.30-11.45	SPEP015	PENGARUH REPUTASI AUDITOR, OPINI AUDITOR, UKURAN PERUSAHAAN, DAN PROFITABILITAS TERHADAP AUDIT DELAY	Ismi Astrilia Barokah Sparta	Indonesia Banking School	
11.45-12.00	SPEP016	FAKTOR-FAKTOR YANG MEMPENGARUHI VOLUNTARY AUDITOR SWITCHING	Princess Brenda Vanessa Tambayong Chermian Eforis	Universitas Multimedia Nusantara	
12.00-12.15	SPEP017	PENGARUH AUDIT DELAY, AUDITOR SWITCHING DAN AUDIT TENURE TERHADAP KUALITAS AUDIT	Aradhana Rakha Irma Paramita Sofia	Universitas Pembangunan Jaya	
12.15-12.30	SPEP018	DETERMINAN KUALITAS AUDIT PADA PERUSAHAAN YANG MELAKUKAN INITIAL PUBLIC OFFERING (IPO)	Dinda Tania M. Irfan Tarmizi Muhammad Adrian	Universitas Muhammadiyah Jakarta	

Room 5					
Hari/Tanggal: Kamis, 24 Maret 2022					
Moderator: Dr. Ayatulloh Michael Musyaffi, S.E., Ak., M.Ak - Universitas Negeri Jakarta					
PIC: Annisya					
Paralel Session 2	Kode Paper	Title	Penulis	Universitas	Zoom Link
10.30-10.45	APJK032	ANALISIS PENGARUH RETURN ON ASSETS, UKURAN PERUSAHAAN, UKURAN MODAL TERHADAP TAX PLANNING	Michelle Kristian Halim Putera	Universitas Tarumanagara	https://bit.ly/ KIA9_24MAR ET
10.45-11.00	APJK033	PENGARUH KESADARAN WAJIB PAJAK, SANKSI PAJAK, KUALITAS PELAYANAN PAJAK, DAN TINGKAT PENDIDIKAN TERHADAP MOTIVASI WAJIB PAJAK UNTUK MEMENUHI KEWAJIBANNYA	Gorajodi Erling Suryanggala Nuramalia Hasanah Indah Muliasari	Universitas Negeri Jakarta	
11.00-11.15	APJK034	PENGARUH TAX PLANNING TERHADAP FIRM VALUE DENGAN CORPORATE GOVERNANCE SEBAGAI VARIABEL MODERASI	Patricia Caitlin Kezia Josephine	Universitas Bunda Mulia	
11.15-11.30	APJK035	MEMPREDIKSI INTENSI KEPATUHAN PAJAK GENERASI MUDA	Rossalina Christanti Kezia Audrey Sazkhya Sinaga	Universitas Kristen Duta Wacana	
11.30-11.45	APJK036	PENGARUH PROFITABILITY, FIRM SIZE, DAN LEVERAGE TERHADAP TAX MANAGEMENT PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BEI	Sylvia Laurencia Veny	Universitas Bunda Mulia	
11.45-12.00	APJK037	PENGARUH PEMBERIAN SANKSI PAJAK DAN KEAKTIFAN PENAGIHAN PAJAK DENGAN SURAT PAKSA TERHADAP PENERIMAAN PAJAK	Nurhafifah Elia Rossa	Universitas Bhayangkara Jakarta Raya	
12.00-12.15	APJK038	DAMPAK INSENTIF PAJAK UMKM DIMASA PANDEMI COVID-19 (SEBUAH STUDI FENOMENOLOGI)	Celine Danaris Gracia Febrian Kwarto	Universitas Mercu Buana	
12.15-12.30	APJK039	PENGARUH KEAHLIAN PAJAK DIREKTUR, PROFESI KONSULTAN PAJAK DAN FREKUENSI RAPAT DEWAN KOMISARIS TERHADAP PENGHINDARAN PAJAK	Muhammad Naufal Shidqii Dhiya Ulhaq Agustin Fadjarenie	Universitas Mercu Buana	

Room 6					
Hari/Tanggal: Kamis, 24 Maret 2022					
Moderator: Dr. Lies Zulfiati, S.E., M.Si., AK., CA - Sekolah Tinggi Ilmu Ekonomi Indonesia Jakarta					
PIC: Stella Stevania					
	Kode Paper	Title	Penulis	Universitas	Zoom Link
10.30-10.45	APJK040	PENGARUH PROFITABILITAS, SOLVABILITAS, PERTUMBUHAN PENJUALAN DAN INTENSITAS MODAL TERHADAP TAX AVOIDANCE	Theresia Puspa Dewi Sipayung Tiwi Herninta	Institut Bisnis Nusantara	https://bit.ly/ KIA9_24MAR ET
10.45-11.00	APJK041	PENGARUH PROFITABILITAS, KEBIJAKAN UTANG DAN UKURAN PERUSAHAAN TERHADAP PENGHINDARAN PAJAK	RUDI HARIANTO	Universitas Pembangunan Jaya	
11.00-11.15	APJK042	INFLUENCE OF PROFITABILITY, LIQUIDITY, AND COMPANY SIZE ON TAX AVOIDANCE AT CONSUMER NON CYCLICAL COMPANIES	Giovani Melina	Universitas Pelita Harapan Kampus Medan	
11.15-11.30	APJK043	PENGARUH MANAJEMEN LABA, PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY, DAN KEPEMILIKAN INSTITUSIONAL TERHADAP PENGHINDARAN PAJAK	Alessandro Samuel Daniel Florenca Irena Lawita	Kalbiss Institute	
11.30-11.45	APJK044	MANAJEMEN LABA, PRAKTIK CG, LEVERAGE SERTA PROFITABILITAS PENGARUHNYA TERHADAP AGRESIVITAS PAJAK DENGAN KUALITAS AUDIT SEBAGAI PEMODERASI	Satrio Gandasari Marbun Maria Felicitas Christiningrum	Institut Bisnis Nusantara	
11.45-12.00	APJK045	INFLUENCE OF TAX AVOIDANCE, SALES GROWTH, AND PROFITABILITY TOWARD LEVERAGE IN FOOD AND BEVERAGES INDUSTRIES	Angelica Octavia Ciptawan	Universitas Pelita Harapan	
12.00-12.15	APJK046	PENGARUH RELATED PARTY TRANSACTION DAN MULTINATIONALITY TERHADAP PENGHINDARAN PAJAK	Zulha Nandita Ekawati Jati Wibawaningsih	Universitas Pembangunan Nasional Veteran Jakarta	
12.15-12.30	APJK047	PENGARUH POLITICAL CONNECTION, CORPORATE SOCIAL RESPONSIBILITY, DAN CORPORATE GOVERNANCE TERHADAP TAX AVOIDANCE	Nadira Dhea Priyanty Ekawati Jati Wibawaningsih	Universitas Pembangunan Nasional Veteran Jakarta	

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Room 7					
Hari/Tanggal: Kamis, 24 Maret 2022					
Moderator: Dr. Tanggor Sihombing, BA, MBA - Universitas Pelita Harapan					
PIC: David Lie					
Paralel Session 2	Kode Paper	Title	Penulis	Universitas	Zoom Link
10.30-10.45	APJK048	PEMILIHAN METODE AKUNTANSI R&D DAN PENGHEMATAN PAJAK: STUDI EMPIRIS DI INDONESIA PADA COVID-19 ERA VUCA	Marcellina Vera Puspitasari Christine Novita Dewi Dielanova Wynni Yuanita	Universitas Kristen Duta Wacana	https://bit.ly/ KIA9_24MAR ET
10.45-11.00	APJK051	KORELASI PEMAHAMAN, SANKI DAN KESADARAN PAJAK TERHADAP KEPATUHAN WAJIB PAJAK UMKM	Winda Eprilia Silalahi Putriana Kristanti	Universitas Kristen Duta Wacana	
11.00-11.15	APJK052	PENGARUH BOOK-TAX CONFORMITY TERHADAP PERSISTENSI LABA DAN PERSISTENSI AKRUAL DIMODERASI OLEH TARIF PAJAK	Nabilla Apriliani Putri Indah Masri Ameilia Damayanti	Universitas Pancasila	
11.15-11.30	APJK053	PERAN PEMODERASI TRANSFER PRICINFG ATAS PENGARUH KONEKSI POLITIK, MEKANISME BONUS DAN KEPEMILIKAN PUBLIK TERHADAP TAX AVOIDANCE	Renato Sitompul	Kalbis Institute	
11.30-11.45	APJK054	PERAN PEMODERASI KUALITAS AUDIT ATAS PENGARUH PERENCANAAN PAJAK DAN PAJAK TANGGUHAN TERHADAP MANAJEMEN LABA	Renato Sitompul	Kalbis Institute	
11.45-12.00	AKSR001	MUHASABAH TINDAKAN TIDAK ETIK KONSULTAN PAJAK	Darman Hadi Prayitno M Nur A Birton	Universitas Muhammadiyah Jakarta	
12.00-12.15	CSRS018	PERAN PEMODERASI CORPORATE REPUTATION ATAS PENGARUH ENVIRONMENTAL ACCOUNTING DAN CSR TERHADAP CORPORATE PERFORMANCE	Renato Sitompul	Kalbis Institute	
12.15-12.30					

Room 8					
Hari/Tanggal: Kamis, 24 Maret 2022					
Moderator: Dr. MF Christiningrum, Ak,CA - Institut Bisnis Nusantara					
PIC: Sherlin Wijayanti					
Paralel Session 2	Kode Paper	Title	Penulis	Universitas	Zoom Link
10.30-10.45	CGFA001	THE IMPACT OF TRUST ON THE RELATIONS BETWEEN ETHICAL LEADERSHIP AND INTERNAL WHISTLEBLOWING INTENTION	Andriati Fitrianingrum Nadya Nurul Imani Ni Made Ayu Diah Pradnya Dewi	Universitas Bunda Mulia	https://bit.ly/ KIA9_24MARET
10.45-11.00	CGFA002	PENGARUH CORPORATE GOVERNANCE DAN FAKTOR LAINNYA TERHADAP MANAJEMEN LABA	Virta Puspita Novia Wijaya	STIE Trisakti	
11.00-11.15	CGFA003	TATA KELOLA PERUSAHAAN DALAM MENGURANGI KECURANGAN LAPORAN KEUANGAN (SYSTEMATIC LITERATURE REVIEW DENGAN METODE META SINTESIS)	Andreas Tanjaya Febrian Kwarto	Universitas Mercu Buana	
11.15-11.30	CGFA004	PENGARUH CORPORATE GOVERNANCE TERHADAP HUMAN CAPITAL DISCLOSURE	Totti Andrea Leonardo Kezia Josephine	Universitas Bunda Mulia	
11.30-11.45	CGFA005	PENGARUH UKURAN PERUSAHAAN, OPINI AUDIT DAN KEPEMILIKAN PUBLIK TERHADAP AUDIT DELAY	Feline Chiquita Budi Kurniawan Florenca Irena Lawita	Kalbis Institute	
11.45-12.00	AKPM031	FAKTOR DETERMINAN NILAI PERUSAHAAN PADA INDUSTRI DASAR DAN KIMIA DI BURSA EFEK INDONESIA	Ali Muhammad Yusuf Martadinata Ratnawati Kurnia	Universitas Multimedia Nusantara	
12.00-12.15	CGFA012	PENGARUH STRUKTUR KEPEMILIKAN TERHADAP NILAI PERUSAHAAN SEKTOR PERBANKAN YANG TERDAFTAR DI BURSA EFEK INDONESIA	Siti Paras Ubuddiyah Kenny Ardillah	Institut Teknologi dan Bisnis Kalbis	
12.15-12.30	CGFA009	TINGKAT AKURASI PELAPORAN OPINI GOING CONCERN PADA PERUSAHAAN MANUFATUR TAHUN 2010 – 2018	Velo Pebriyatno Christine Novita Dewi	Universitas Kristen Duta Wacana	

Room 9					
Hari/Tanggal: Kamis, 24 Maret 2022					
Moderator: Dr. Istianingsih, SE.,M.S.Ak. - Universitas Bhayangkara Jakarta Raya					
PIC: Ranisa					
Paralel Session 2	Kode Paper	Title	Penulis	Universitas	Zoom Link
10.30-10.45	CGFA006	PENGARUH PENERAPAN GOOD CORPORATE GOVERNANCE, PROFITABILITAS, DAN LEVERAGE TERHADAP EARNING MANIPULATION DENGAN MODERASI KUALITAS AUDIT	F Agung Himawan D	Institut Bisnis Nusantara	https://bit.ly/ KIA9_24MAR ET
10.45-11.00	CGFA007	PENGARUH MEKANISME GOOD CORPORATE GOVERNANCE, AUDIT TENURE DAN KUALITAS AUDIT TERHADAP MANAJEMEN LABA	Gusti Putu Rai Widjaya Ferdinandus Agung Himawan	Institut Bisnis Nusantara	
11.00-11.15	CSRS001	PENGARUH CORPORATE SOCIAL RESPONSIBILITY (CSR) TERHADAP TAX AVOIDANCE PERUSAHAAN	Wijaya Triwacananingrum Karina Yasmine Olivia	Universitas Pelita Harapan	
11.15-11.30	CSRS002	PENGARUH PENGUNGKAPAN SDG PADA LAPORAN KEBERLANJUTAN TERHADAP NILAI PERUSAHAAN DI ASEAN	Faris Windiarti Devana Alya Purnomo Putri Andrey Hasiholan Pulungan	Politeknik Bina Madani	
11.30-11.45	CSRS003	CARBON EMISSION DISCLOSURE: KINERJA LINGKUNGAN, CARBON PERFORMANCE DAN BOARD DIVERSITY	Sadira Ashia Priliana Husnah Nur Laela Ermaya	Universitas Pembangunan Nasional Veteran Jakarta	
11.45-12.00	CSRS004	PERFORMANCE, AWARD, INSTITUTIONAL OWNERSHIP, MEDIA COVERAGE: DAMPAK TERHADAP ENVIRONMENTAL DISCLOSURE DI INDONESIA	Adita Mutiara Annisa Husnah Nur Laela Ermaya	Universitas Pembangunan Nasional Veteran Jakarta	
12.00-12.15	CSRS005	THE INFLUENCE OF CORPORATE GOVERNANCE STRUCTURE AND SOCIAL MEDIA ON SUSTAINABILITY REPORTING OF PUBLIC COMPANIES IN INDONESIA	Laily Rahmadini Kenny Fernando	Universitas Sampoerna	
12.15-12.30	CSRS007	APAKAH PENGUNGKAPAN CSR MAMPU MENGURANGI TINGKAT FINANCIAL DISTRESS? ANALISIS PADA PERIODE PANDEMI COVID 19	Reyhan Theodorus Astrid Rudyanto	STIE Trisakti	

Room 10					
Paralel Session 2	Hari/Tanggal: Kamis, 24 Maret 2022				
	Moderator: Dr. Rinaningsih, S.E. AK., CA - Universitas Prasetiya Mulya				
	PIC: Jason				
	Kode Paper	Title	Penulis	Universitas	Zoom Link
10.30-10.45	CSRS006	PENGARUH TATA KELOLA KEUANGAN DAN TATA KELOLA PERUSAHAAN TERHADAP PENGUNGKAPAN EMISI KARBON	Mega Manta Oktarina Erna Setiany	Universitas Mercu Buana	https://bit.ly/ KIA9_24MAR ET
10.45-11.00	CSRS008	PENGARUH UNSUR-UNSUR GOOD CORPORATE GOVERNANCE TERHADAP PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY DENGAN INDIKATOR GRI-G4	Winardi Devica Pratiwi	Universitas Bunda Mulia	
11.00-11.15	CSRS009	PENGARUH PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY TERHADAP RESPON INVESTOR	Febria Valentina Herlina Lusmeida	Universitas Pelita Harapan	
11.15-11.30	CSRS010	PENGARUH PROFITABILITAS, FIRM SIZE DAN AKTIVITAS PERUSAHAAN TERHADAP PENGUNGKAPAN SUSTAINABILITY REPORT	Nurmelia Safitri Ferdinandus Agung Himawan	Institut Bisnis Dan Informatika Kosgoro 1957	
11.30-11.45	CSRS011	PENGARUH IMPLEMENTASI GREEN ACCOUNTING DAN KINERJA CSR TERHADAP NILAI PERUSAHAAN DENGAN GCG SEBAGAI PEMODERASI	Chita Oktapriana Dade Nurdiniah Lucia Ari Diyani	Universitas Bina Insani	
11.45-12.00	CSRS012	PENGARUH BIAYA LINGKUNGAN, PENGUNGKAPAN LINGKUNGAN, AUDIT LINGKUNGAN TERHADAP KINERJA LAPORAN KEUANGAN	Alifita Brilliandy Irma Paramita Sofia	Universitas Pembangunan Jaya	
12.00-12.15	CSRS013	PENGARUH FINANCIAL PERFORMANCE TERHADAP FIRM VALUE DENGAN CORPORATE SOCIAL RESPONSIBILITY SEBAGAI VARIABEL INTERVENING	Jesslin Intan Christie Ririn Breliastiti	Universitas Bunda Mulia	
12.15-12.30	CSRS014	RELATIONSHIP BETWEEN CORPORATE GOVERNANCE AND CORPORATE SOCIAL RESPONSIBILITY TO FIRM VALUE WITH FIRM SIZE AS A MODERATING VARIABLE (EMPIRICAL STUDY FROM MANUFACTURING COMPANIES IN IDX)	Dina febri Utami, S.E., Dr. Nengzih, S.E., M.Si, Ak	Universitas Mercu Buana	

Room 11					
Paralel Session 2	Hari/Tanggal: Kamis, 24 Maret 2022				
	Moderator: Dr. Rimi Gusliana Mais, SE.,M.Si.,CSRS.,CSRA - Sekolah Tinggi Ilmu Ekonomi Indonesia Jakarta				
	PIC: Nicholas Chow				
	Kode Paper	Title	Penulis	Universitas	Zoom Link
10.30-10.45	AKSR003	ANALISIS PERBANDINGAN KINERJA BANK UMUM SYARIAH INDONESIA DAN BANK UMUM SYARIAH MALAYSIA DENGAN MENGGUNAKAN METODE MAQASHID SYARIAH INDEX	Dahlifah Muhammad Ridwan Fahri	Sekolah Tinggi Ilmu Ekonomi Indonesia	https://bit.ly/ KIA9_24MAR ET
10.45-11.00	AKSR004	PENGARUH PENDAPATAN MUDHARABAH DAN PENDAPATAN MUSYARAKAH TERHADAP LABA BERSIH PADA PT. BANK BCA SYARIAH	Ferisanti Nurul Fadhillah Farid	Bina Insani University	
11.00-11.15	ASP002	DETERMINAN AKUNTABILITAS KINERJA PADA BADAN PERTANAHAN NASIONAL KABUPATEN REMBANG	Yulia Trisnawati Siti Hartinah	Universitas Muhammadiyah Jakarta	
11.15-11.30	ASP004	PENGARUH DAU, DAK, DAN LUAS WILAYAH TERHADAP BELANJA MODAL DENGAN PERTUMBUHAN EKONOMI SEBAGAI MODERASI DI PULAU JAWA TAHUN 2017-2019	Nur Ariska Indra Pahala Santi Susanti	Universitas Negeri Jakarta	
11.30-11.45	CSRS015	PENGARUH SUSTAINABLE REPORT TERHADAP CORPORATE FINANCE PERFORMANCE	Heidy Triza Aina Dikdik Saleh Sadikim	STIE Indonesia Banking School	
11.45-12.00	ASP001	THE IMPACTS OF LIBERALISATION ON UNIVERSAL SERVICE OBLIGATION AND COMPANY'S PERFORMANCE	Andriati Fitriningrum Andrey Hasiholan Pulungan Putu Darusidhi	Universitas Bunda Mulia	
12.00-12.15					
12.15-12.30					

Room 12					
Paralel Session 2	Hari/Tanggal: Kamis, 24 Maret 2022				
	Moderator: Dr. Agustine Dwianika, SE., M.Ak., CMA., CIBA. - Universitas Pembangunan Jaya				
	PIC: Raveline Irene Gosang				
	Kode Paper	Title	Penulis	Universitas	Zoom Link
10.30-10.45	SPEP028	OPINI AUDIT TERHADAP KEBERLANGSUNGAN PERUSAHAAN	Wiwi Idawati Aditya Wardhana Orima Alfanda	Indonesia Banking School	https://bit.ly/ KIA9_24MAR ET
10.45-11.00	TKA002	APAKAH PROFITABILITAS DAN PERTUMBUHAN PERUSAHAAN BERPENGARUH TERHADAP NILAI PERUSAHAAN?	Vincent Yohanes	STIE Trisakti	
11.00-11.15	AKPM075	ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI KUALITAS LAPORAN KEUANGAN BADAN PENGAWAS OBAT DAN MAKANAN	Dewi Arun Sari Murtanto	Universitas Trisakti	
11.15-11.30	CSRS019	FAKTOR DETERMINAN PEMENUHAN PRINSIP ISI DAN KUALITAS LAPORAN KEBERLANJUTAN DI PERBANKAN INDONESIA	Yuana Jatu Nilawati Sofie	Universitas Trisakti	
11.30-11.45	CGFA013	PENGARUH KARAKTERISTIK CORPORATE GOVERNANCE, UKURAN PERUSAHAAN DAN KINERJA KEUANGAN TERHADAP RESTATEMENT LAPORAN KEUANGAN	Yuri Mustika Emuldo Windhy Puspitasari	Universitas Trisakti	
11.45-12.00	SPEP029	PENGARUH PERILAKU PROFESIONAL AUDITOR, KOMPENSASI AUDITOR DAN SIKAP SKEPTIS AUDITOR TERHADAP KUALITAS AUDIT PADA KAP DI JAKARTA PUSAT	Nursanita Faruzdaq	Sekolah Tinggi Ilmu Ekonomi Indonesia Jakarta	
12.00-12.15	AKPM076	LIQUIDITY EXCESS AND PROFITABILITY: HOW THE LIQUIDITY INFLUENCING PROFITABILITY BEFORE AND IN PANDEMIC COVID 19? (BANKING INDUSTRIES EMPIRICAL)	Lucky Nugroho Hari Setiyawati Ahmad Badawi	Universitas Mercu Buana	
12.15-12.30	CSRS017	PERAN ISLAMIC SOCIAL REPORTING SEBAGAI VARIABLE PEMEDIASI DALAM PENGARUH GOOD CORPORATE GOVERNANCE TERHADAP KEBERLANJUTAN KEUANGAN: KASUS PADA BANK SYARIAH INDONESIA	Siti Almurni Siti Ayu Nurmala Dewi	Sekolah Tinggi Ilmu Ekonomi Indonesia Jakarta	

KIA9_AKMK_002

DETERMINAN KINERJA MANAJERIAL

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Abstract

The VUCA era present challenges and opportunities in the company's managerial performance. The purpose of this study was to determine the effect of participatory budgeting, clarity of budget targets, and organizational commitment on managerial performance with locus of control as a moderating variable. This study uses a survey method with a questionnaire as the instrument. Respondents in this study were senior managers, managers and supervisors who worked at PT Tiki Jalur Nugraha Ekakurir in DKI Jakarta. The sampling process used a nonprobability sampling technique with purposive sampling method and using the Lemeshow formula which resulted in 67 respondents. The data analysis technique used is moderated regression analysis using SPSS Version 23. The results of this study indicate that participatory budgeting, clarity of budget targets and organizational commitment partially have a positive and significant effect on managerial performance. And locus of control can strengthen participatory budgeting and organizational commitment to managerial performance significantly. However, locus of control strengthen the clarity of budget targets on managerial performance not significantly.

Keywords: Budgetary, Goals, Comitment, Locus Of Control, Managerial Performance



KIA9_AKMK_004

**ANALISIS KEMAMPUAN *GOOD CORPORATE GOVERNANCE* DAN
PROFITABILITAS DALAM MENGURANGI PRAKTIK *INCOME SMOOTHING*
(Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia
Tahun 2018-2020)**

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Abstract

Income smoothing is the most common pattern used in earnings management to smooth or fluctuate profit levels so that they tend to be stable and are considered normal for a company. Profit stability is an attraction for investors because the company's performance is considered good and has promising business continuity. This study aims to determine how much good corporate governance and profitability are able to reduce income smoothing practices in manufacturing companies listed on the Indonesia Stock Exchange in 2018-2020. Agency theory as the basis of this research. Good corporate governance consists of the size of the board of commissioners, independent board of commissioners, institutional ownership, managerial ownership, and audit committee. Return on assets as a proxy for profitability. The sampling technique in this study used purposive sampling so that 102 samples were selected. This study tested the hypothesis by using logistic regression analysis. The results of this study indicate that the independent board of commissioners has a negative effect and the audit committee has a negative effect on the practice of income smoothing

Keywords: *Income Smoothing, Earnings Management, Good Corporate Governance, Profitability, Agency Theory.*

KIA9_AKMK_008

PENGARUH STRUKTUR MODAL, KEBIJAKAN DIVIDEN, DAN *INTELLECTUAL CAPITAL* TERHADAP NILAI PERUSAHAAN

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Abstract

This study was conducted to determine the effect of capital structure on firm value, the effect of dividend policy on firm value, the effect of intellectual capital on firm value and the effect of capital structure, dividend policy and intellectual capital simultaneously on firm value. This study also conducted a different test before and after the Covid-19 pandemic on companies in the food and beverage sub-sector listed on Indonesia Stock Exchange in 2017- 2020. This study uses secondary data, with financial statements and annual reports from companies that were obtained from the website of the Indonesia Stock Exchange and the company concerned. Based on the results of study, capital structure has a significant effect on firm value, dividend policy has a significant effect on firm value, intellectual capital has no effect on firm value, capital structure, dividend policy and intellectual capital simultaneously affect firm value and there's no difference between capital structure, dividend policy, intellectual capital and firm value before and after the Covid-19 pandemic.

Keyword: *Capital Structure, Dividend Policy, Intellectual Capital, Firm Value*

KIA9_AKMK_010

KORELASI SISTEM INFORMASI AKUNTANSI MANAJEMEN DAN KINERJA KARYAWAN DALAM MENINGKATAN PELANGGAN PERUSAHAAN DI MASA PANDEMI COVID-19

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Abstract

This research aim has the objective to determine correlation of management accounting information system and employee performance to increasing customer of company in pandemic Covid-19. Suspected of management accounting information system and employee performance have a significant impact to increasing customer of company in pandemic Covid-19. The data required in this study is primary data in the form of respondents assessment of management accounting information system, employee performance and increasing customer. Data analysis techniques used by Multiple Linear Regression Test, t Test, F Test, Coefficient of Determination Test. The results of this study indicate: (1) management accounting information system a positively and significantly effect on increasing customer of company; and (2) employee performance a positively and significantly effect on increasing customer of company.

Keywords: Management Accounting Information System, Employee Performance, Increasing Customer, Covid-19

KIA9_AKMK_011

PENGARUH PENERAPAN *TOTAL QUALITY MANAGEMENT* (TQM), SISTEM PENGUKURAN KINERJA, DAN KOMITMEN ORGANISASI TERHADAP KINERJA MANAJERIAL

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Abstract

This research is a quantitative research related to total quality management (TQM), performance measurement system, and organizational commitment and their influence on managerial performance. This study involved 39 managers from 27 shipping service company offices spread across Bekasi City as a sample. The sample selection in this study was carried out in a saturated manner. Hypothesis testing in this study uses path analysis by looking at the direct and indirect effects of each independent variable on the dependent variable using the SmartPLS tool, with a significance level of 5% (0.05). The results of the test obtained (1) there is no significant effect on TQM on managerial performance, (2) there is no significant effect on the performance measurement system on managerial performance, and (3) there is a positive and significant effect on organizational commitment to managerial performance. This research helps companies evaluate the implementation of TQM and performance measurement systems that have been implemented by looking at the effect of manager commitment to the organization or company.

Keywords: managerial performance, total quality management, performance measurement system, organizational commitment

KIA9_AKMK_013

PRAKTEK MANAJEMEN LINGKUNGAN (*ENVIRONMENTAL MANAGEMENT PRACTICE*) DAN KINERJA KEUANGAN

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Abstract

Environmental management practices, if appropriately utilized, can help companies achieve good performance. Currently, ecological agendas must be carried out by every element of society, including business people. This research examines the extent of environmental management practices in manufacturing, mining and agricultural companies and examines their impact on financial performance. Environmental management practices are measured using content analysis related to disclosure of energy management, water management, waste management, raw material management, emissions to air, water and soil, and biodiversity management. The results showed that energy, water, raw materials, and emissions management did not affect financial performance. Furthermore, waste management positively affects financial performance, while biodiversity management negatively affects financial performance. This research found low levels of disclosure for all elements of environmental management practices. This finding is evidence that environmentally friendly business practices are not yet widespread in the sample companies, so more encouragement is needed not only from regulations but also from accounting standards. For green business practices, the data is properly recorded, it can be monetized and summarized in financial reports. The existence of two incentives from the government and accounting standards are expected to accelerate the implementation of green business in Indonesia.

Keywords: *Environmental management practices, energy, water, waste, raw materials, emissions, biodiversity management, profitability.*

KIA9_AKMK_014

GAYA KEPEMIMPINAN TRANSFORMATIONAL DALAM MEMBANGUN REPUTASI DAN KINERJA KEUANGAN PERUSAHAAN

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Abstract

This study aims to determine the effect of the transformational leadership style on the reputation and financial performance of the company. The survey was conducted using a questionnaire by collecting data on 30 manufacturing companies listed on the Indonesia Stock Exchange. The data is processed using a structural equation model. The results of this study indicate that the transformational leadership style can improve the company's reputation which in turn improves the company's financial performance. Company reputation can act as a mediation in the relationship between transformational leadership and financial performance. Intellectual stimulation is the most powerful indicator of transformational leadership style.

Keywords: Transformational Leadership, Corporate Reputation, Financial Performance

KIA9_AKMK_016

PENGARUH PROFITABILITAS, *LEVERAGE*, DAN BIAYA LINGKUNGAN TERHADAP KINERJA LINGKUNGAN

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Abstract

This study aims to determine the effect of profitability, leverage, and environmental costs on environmental performance. Profitability is proxied by return on assets, leverage is proxied by debt on equity ratio. The research population is non-financial companies listed on the Indonesia Stock Exchange (IDX) and PROPER in the 2017-2020 period. The technique for determining the sample used purposive sampling method and obtained a sample of 13 companies with total observations were 52. Data analysis for hypothesis testing in this study used panel data regression analysis with Eviews 8 software. Based on the results of the study, profitability, leverage, environmental costs have a negative and significant effect on environmental performance.

Keywords : Profitability, Leverage, Environmental Costs, Environmental Performance.

KIA9_AKMK_017

INNOVATIVE CAPACITY, HUMAN VALUE ADDED, DAN CORPORATE PERFORMANCE

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Abstract

This study aims to determine the ability of innovation and human value added in public manufacturing companies. This research also examines the impact of the innovative capacity and human value added on corporate performance. Innovative capacity uses two measurements, namely equipment per employee and new products. Human value added is measured using profit per employee, while company performance is measured by profitability. The research results on the innovative capacity variable show mixed effects on performance. Meanwhile, human value added shows a positive influence on performance. This finding shows that activities to increase employee value added need to be maintained and continuously supported by the company.

Keywords: Innovative Capacity, Human Value Added, Corporate Performance, Profitability

ABSTRAK PAPER AKUNTANSI UNTUK NIRLABA (AKNL)

KIA9_AKNL_001

PENGARUH HARGA POKOK PENJUALAN, BIAYA OPERASIONAL, DAN VOLUME PENJUALAN TERHADAP LABA PADA PT. BREINDO JAYA TEHNIK

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Abstract

The purpose of a business is to earn a profit that functions for the survival of the company, and researching the factors that affect profit is very important so that the profit achieved is in accordance with the predetermined target. The purpose of this study was to determine the effect of cost of goods sold, operating costs, and sales volume on profit. The sample used for this study was 84 financial statements during the 2014-2020 period, the data obtained were then analyzed with the SPSS Version 20 application. The research method used was qualitative, and statistical testing used simple linear regression analysis, multiple linear regression analysis. The results of this study indicate that partially, the cost of goods sold has an effect on profit, operating costs have an effect on profit, and sales volume has an effect on profit. Simultaneously the cost of goods sold, operating costs, and sales volume have an effect on profit.

Keywords: Cost of goods sold, Operating costs, Sales volume, Profit

ABSTRAK PAPER AKUNTANSI YANG BERHUBUNGAN DENGAN PENDIDIKAN AKUNTANSI (AKPA)

KIA9_AKPA_001

EFEKTIVITAS KELAS TUTOR MATA KULIAH AKUNTANSI SECARA *OFFLINE* DAN *ONLINE* BAGI MAHASISWA NON-AKUNTANSI

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Abstract

This study aims to determine the effectiveness of accounting tutor classes for non-accounting students, both offline and online. Previous research found that peer tutors are effective and can increase interest in learning one of the accounting cycles and improve student learning outcomes. However, there has been no further research on the effectiveness of offline and online accounting tutor classes for non-accounting students. This research is a descriptive quantitative study that uses a survey in a questionnaire to collect data. Then, the data collected is compared using the independent sample t-test. In addition, the researcher also conducted interviews with several students using a purposive sampling technique to find out the reasons for joining tutors outside the university. This study found that offline and online accounting tutor classes were equally effective. Offline and online accounting tutors are considered necessary for students because they can increase student grades and understanding of accounting. Students consider the need for accounting tutors and are enthusiastic about participating in accounting classes. The tutor's ability to explain the material also affects the effectiveness and enthusiasm of students in taking accounting tutor classes. However, some students still use tutor classes outside the tutors provided by the university (private tutors). This study provides information to various parties regarding the effectiveness of accounting tutor classes for non-accounting students both offline and online to improve the quality of accounting tutors.

Keywords: *effectiveness, accounting tutor, online learning*

ABSTRAK PAPER

AKUNTANSI KEUANGAN DAN PASAR MODAL (AKPM)

KIA9_AKPM_003

**PENGARUH RISIKO KREDIT, EFISIENSI OPERASIONAL, DAN STRUKTUR MODAL TERHADAP PROFITABILITAS
(STUDI EMPIRIS PADA INDUSTRI PERBANKAN YANG TERDAFTAR DI BEI)**

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Abstract

One indicator of the company's progress is the level of profitability. This study aims to determine the effect of credit risk, operational efficiency, and capital structure on profitability. This research was conducted using a quantitative approach to banks listed on the Indonesia Stock Exchange in 2016-2020. Purposive sampling method was used in this study to take samples, where the number of observations used was 210, namely 42 banks with a research year of 5 years. This study was analyzed using multiple regression models and processed with Stata 15 software. The results of this study indicate that credit risk has a negative effect on profitability. In addition to credit risk, operational efficiency also has a negative effect on profitability. Meanwhile, capital structure does not have a positive effect on profitability. The practical implication of this research is that bank management can reduce the potential for bad loans or defaults so that profitability does not decrease because of the allocation to anticipate credit risk. Regarding operational efficiency, the bank can reduce expenses that are less needed or less related to the operational activities of the bank to increase profitability. In the capital structure, although it must meet the minimum CAR requirement of 8%, the CAR value owned by the bank must be managed properly so that it is not too high.

Keywords: Credit Risk, Operational Efficiency, Capital Structure, Profitability

KIA9_AKPM_007

PENGARUH *BUSINESS RISK*, *CEO DUALITY*, DAN *GOOD CORPORATE GOVERNANCE* TERHADAP *DIVIDEND POLICY*

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Abstract

The purpose of this study is to determine the effect of business risk, CEO duality, and Good Corporate Governance on dividend policy. This study use manufacturing companies that listed on Indonesia Stock Exchange on 2018 – 2020 as population. The sample used on this study is 34 companies from 193 manufacturing companies that listed in Indonesia Stock Exchange as of 2020. The sampling method used in this study was purposive sampling. The result of this study stated that business risk, and CEO duality didn't have significant effect on dividend policy. But board size had a significant effect on dividend policy. This data analysis using program Eviews 12.

Keyword: *business risk, CEO duality, Good Corporate Governance, dividend policy*

KIA9_AKPM_009

PERAN KEPEMILIKAN MANAJERIAL DALAM MEMODERASI TINGKAT UTANG, UKURAN PERUSAHAAN DAN PERSISTENSI LABA

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Abstract

This study aims to analyze the role of managerial ownership in moderating leverage, firm size, and earnings persistence. The research was conducted by manufacturing companies listed on the Indonesia Stock Exchange. The sample selection used purposive sampling criteria, while the data analysis used in this study was multiple regression analysis and moderated regression analysis. Before analyzing the data, first perform the classical assumption test, after the data is declared to meet the test criteria, then a hypothesis test is carried out consisting of multiple regression analysis, coefficient of determination test, simultaneous significance test, partial significance test and moderated regression analysis test. The results showed that leverage had a positive effect on earnings persistence, firm size had no effect on persistence, and managerial ownership was unable to moderate or weaken the effect of leverage and firm size on earnings persistence.

Keywords: *Leverage, Firm Size, Profit Persistence, Managerial Ownership*

KIA9_AKPM_013

FAKTOR-FAKTOR PENENTU PERSISTENSI LABA PADA PERUSAHAAN MANUFAKTUR

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Abstract

This study aims to examine and analyze the influence of sales volatility, operating cycle, debt level and book tax differences on earnings persistence in manufacturing companies listed on the Indonesia Stock Exchange (IDX) period 2017-2019. The sample in this study was selected through a purposive sampling method and collected 186 data samples. The data analysis technique used is multiple linear regression of panel data, classical assumption test, and hypothesis testing with a significance level of 5% (0.05). The results of this test state that temporary book tax differences have negative effect on earnings persistence. sales volatility, operation cycle, debt level, and permanent book tax differences has no effect on earnings persistence in manufacturing companies listed in Indonesia Stock Exchange period 2017- 2019.

Keywords: *Earnings Persistence, Sales Volatility, Operating Cycle, Debt Level, Book Tax Differences*

KIA9_AKPM_017

PENGARUH FAKTOR-FAKTOR FUNDAMENTAL DAN RISIKO SISTEMATIS PADA HARGA SAHAM PERUSAHAAN

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Abstract

This study aims to analyze the effect of Debt to Equity Ratio (DER), Return on Assets (ROA), Return on Equity (ROE), Net Profit Margin (NPM), and systematic risk of companies that are members of the LQ45 Index listed on the IDX for the 2017 – 2019 period. This study uses secondary data in the form of annual reports and company financial statements, with quantitative research methods. The technique used in the selection of the sample is purposive sampling, where from 62 companies that are members of the LQ45 Index, 30 companies are obtained that meet the sample criteria. Data analysis using descriptive statistical analysis, estimation model selection test, classical assumption test, panel data regression analysis, and hypothesis testing. The results of this study indicate that Return on Equity and systematic risk has a significant effect on stock prices and Debt to Equity Ratio, Return on Assets, and Net Profit Margin has no significant effect on stock prices.

Keywords: Debt to Equity Ratio, Stock Price, Net Profit Margin, Systematic Risk, Return on Asset

KIA9_AKPM_020

APAKAH PASAR BEREAKSI TERHADAP KETERLAMBATAN PELAPORAN AUDITOR PADA ERA COVID-19 DI INDONESIA?

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Abstract

This study examines the market reaction to auditor reporting delays during 2018-2020, specifically in the 2020 COVID-19 period. The earnings response coefficient measures the market reaction. The study population is all companies listed on the Indonesia Stock Exchange during the 2018-2020 observation period, except for the financial industry. The study uses a purposive sampling technique with data from the company's financial statements taken by non-probabilistic sampling. Using 977 firm-year observations and multiple linear regression models, our study found no evidence of a market reaction to the audit report lag. However, our study found evidence that during the COVID-19 period in 2020, the market reacted more positively to the audit report lag. Therefore, the results of this study suspect that the market does tolerate the conditions during the 2020 pandemic COVID-19, where auditors need more effort and longer time to issue independent audit reports.

Keywords: *audit report lag, audit report timeliness, earnings response coefficient, cumulative abnormal return, COVID-19*

KIA9_AKPM_022

ANALISIS DAMPAK IMPLEMENTASI PSAK 72 TERHADAP KINERJA KEUANGAN PADA PERUSAHAAN MANUFAKTURDI INDONESIA

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Abstract

This study aims to determine how the impact of the implementation of PSAK 72 on the financial performance of manufacturing companies. This research was conducted on manufacturing companies in the industrial sector because it was considered as one of the sectors that was significantly affected by the change from PSAK 23 to PSAK 72. The variables used in this study were PSAK 72, Current Ratio, Debt to Asset Ratio, Net Profit Margin, and Price to Earning Ratio. The analysis of this research uses quantitative descriptive analysis techniques with the help of SPSS analysis tools and purposive sampling techniques in industrial sector manufacturing companies listed on the Indonesia Stock Exchange. The research sample companies are 92 companies with an observation period of 2019 – 2020. The results show that the implementation of PSAK 72 has a significant impact on the financial performance of manufacturing companies in the industrial sector and PSAK 72 presents financial statements that are more transparent so that it has a positive impact on investor decision making. as well as companies.

Keywords: PSAK 72, Manufacturing Companies, Revenue Recognition, Company Performance.

KIA9_AKPM_023

FAKTOR-FAKTOR YANG MEMPENGARUHI STRUKTUR MODAL (STUDI PERUSAHAAN MANUFAKTUR DI INDONESIA DAN SINGAPORE PERIODE 2018-2020)

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Abstract

This study discusses Determinants of Capital Structure: Manufactured Firms listed in Indonesian and Singapore 2018-2020. Variable independent used in the study include Tangibility, Profitability, Non-Debt Tax Shield, Debt-Tax Shield and Liquidity. Variabel dependent used in the study is Capital Structure proxied by Debt to Equity Ratio(DER) and the variable control in the study include Size and Interest Rate. This research uses manufacturing companies listed on the Bursa Efek Indonesia(IDX) and Singapore Stock Exchange(SGX) during the 2018-2020 period and data obtained from S&P Capital IQ. The result obtained from Indonesian are (1)Tangibility and Non-Debt Tax Shield have negative effect and significant effect on Capital Structure. (2)Return on Asset and Current Ratio have negative effect and no significant effect on Capital Structure. (3)Debt Tax Shield has a positive effect and no significant effect on Capital Structure. And also, the result from Singapore are (1)Tangibility and Current Ratio have negative effect and significant effect on Capital Structure. (2)Return on Asset and Debt Tax Shield have negative effect and no significant effect on Capital Structure. (3)Non-Debt Tax Shield has a positive effect and significant effect on Capital Structure.

Keywords: Tangibility, Profitability, Non-Debt Tax Shield, Debt-Tax Shield, Liquidity, Capital Structure, Size, dan Interest Rate.

KIA9_AKPM_024

“PENGARUH PROFITABILITAS, LIKUIDITAS, DAN UKURAN PERUSAHAAN TERHADAP NILAI PERUSAHAAN DENGAN STRUKTUR MODAL SEBAGAI VARIABEL INTERVENING”

Studi Empiris pada Perusahaan LQ45 Sektor Infrastruktur dan Properti yang Terdaftar di Bursa Efek Indonesia Tahun 2016-2020

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Abstract

This study aims to analyze and test empirical evidence of the effect of Profitability, Liquidity, Firm Size on Firm Value; the effect of Profitability, Liquidity, Company Size on Capital Structure; Effect of Capital Structure on Firm Value, and Capital Structure is able to mediate the effect of Profitability, Liquidity, Firm Size on Firm Value. The population of this study is all companies listed on the Indonesia Stock Exchange in 2016 – 2020. The sample determination includes companies listed on LQ45 Infrastructure and Property Sub-sector. The analytical method used is the associative method, with classical assumption testing and path analysis. The results of proving the hypothesis on firm value indicate that profitability, liquidity, and capital structure have an insignificant effect, firm size has a significant effect on firm value, profitability, and capital structure has an insignificant effect on capital structure; Liquidity affects the Capital Structure; Capital Structure is able to mediate Profitability and Firm Size to Firm Value, and Capital Structure is not able to mediate Liquidity to Firm Value.

Keywords: Profitability, Liquidity, Company Size, Capital Structure; Firm Value

KIA9_AKPM_026

ANOTHER PERSPECTIVE OF FUNDAMENTAL ANALYSIS ON THE STOCK RETURNS IN THE UNCERTAINTY CAUSED BY PANDEMIC COVID-19

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Abstract

This study aims to assess the reaction due to uncertainty caused by pandemic covid-19 in the events analysis based on the spectrum of events and its impact to the cumulative abnormal returns as the consequences of fundamentals such current ratio, debt service coverage ratio, compound annual growth of sales and price-to-book value. Our study uses secondary data from S&P Global Market Intelligence Database of the company with minimum trading days 200 days in 2020 with purposive sampling method. The results shows that overall fundamentals being tested has insignificant effect on cumulative abnormal returns and only current ratio has significant impact at spectrum 1 and 4, at spectrum 1 has positive effect whereas at spectrum 4 has negative effect and DSCR has a slightly significant effect at spectrum 1.

Keywords: *Cummulative Abnormal Returns, Current Ratio, Debt Service Coverage Ratio, Compound Annual Growth Rate, Price-to-book Value*

KIA9_AKPM_030

FAKTOR-FAKTOR YANG MEMPENGARUHI PERINGKAT OBLIGASI PADA PERUSAHAAN NON KEUANGAN

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Abstract

The purpose of this research are to obtain empirical evidence about the effect of solvability, liquidity, profitability, company size and maturity towards bond rating. The object of this research are non-financial companies that have been rated by PT Pefindo and are listed on the Indonesia Stock Exchange. Sample of this research were selected using purposive sampling method and the testing was using ordinal logistic regression method. Sample of this research were 19 non-financial companies rated by Pefindo in a row during 2017-2020, listed on the Indonesia Stock Exchange in a row during 2016-2019, presented financial statements in Rupiah and has been audited by independent auditors in a row during 2016-2019, and has positive profit in a row during 2016-2019. The results of this research are (1) solvability ratio measured by cash flow to total liability has positive significant effect towards bond rating, (2) liquidity ratio measured by current ratio does not has positive effect toward bond ratings, (3) profitability ratio measured by return on equity does not has positive effect toward bond ratings, (4) company size measured by logaritma natural total asset has positive significant effect towards bond rating, (5) maturity has positive significant effect towards bond rating.

Keywords: Solvability, Liquidity, Profitability, Company Size, Maturity, Bonds Rating.

KIA9_AKPM_033

UKURAN DEWAN DIREKSI, PENGALAMAN CEO, *TENURE* CEO, UMUR PERUSAHAAN, *PROFITABILITY* TERHADAP MANAJEMEN LABA RIIL

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Abstract

This study aims to examine several factors that are thought to have an influence on real earnings management. Board of directors, CEO experience, CEO tenure, company age and profitability on real earnings management. This study grouped real earnings management proxies into three test models, abnormal production and abnormal discretionary (REM1); abnormal operating cash flow and abnormal discretionary (REM2); abnormal operating cash flow, abnormal production and abnormal discretionary (REM3). The three categories of real earnings management are intended to assess the robustness of the test results. The sample of this research is manufacturing companies listed on the Indonesia Stock Exchange during the period 2018-2020. There are 58 manufacturing companies that meet the sampling criteria so that the total sample data obtained is 174. The data of this study were analyzed using random effect panel data. The results of this study indicate that profitability has a negative effect on real earnings management in all categories of real earnings management testing. Board of directors, CEO experience, CEO tenure, and company age do not show any effect on real earnings management. The implication of this research is to develop knowledge about the factors that influence real earnings management. This study provides empirical evidence that the company's ability to generate high profits can reduce the impetus of company management to perform real earnings management. The findings of this study have implications for investors as a consideration in making decisions that the company's ability to generate profits are a positive indication that the company has good prospects in the future and can reduce the impetus for real earnings management.

Keywords: board of directors, CEO experience, CEO tenure, profitability, real earnings management

KIA9_AKPM_034

ANALISIS PENGARUH PENERAPAN *GREEN ACCOUNTING* TERHADAP KINERJA PERUSAHAAN MANUFAKTUR DALAM BURSA EFEK INDONESIA

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Abstract

This study aims to determine the effect of the application of green accounting on the performance of companies in the manufacturing sector. Green accounting is measured by environmental cost and environmental performance which are independent variables in this study. Meanwhile, company performance is measured by financial performance as proxied by ROA and company value as proxied by PER. This research was conducted on manufacturing companies that are PROPER participants and listed on the Indonesia Stock Exchange (IDX) for the period 2014 – 2019. This study uses multiple regression analysis to test this hypothesis. The sample in this study used a purposive sampling method to obtain a sample of 120 companies in the manufacturing sector. The results of the first equation in this study indicate that environmental cost has no effect on financial performance and environmental performance has a positive influence on financial performance. While the results of the second equation in this study indicate that environmental cost has a positive effect on firm value and environmental performance has a negative effect on firm value. Suggestions for further research is to conduct research on other sectors on the IDX with the latest period so that the results obtained can provide an overview of the application of green accounting in each sector of different companies and get more accurate results.

Keywords: *Green Accounting, Environmental Cost, Environmental Performance, Financial Performance and PROPER*

KIA9_AKPM_035

RASIO KEUANGAN DALAM PENENTUAN NILAI PERUSAHAAN PADA INDUSTRI BARANG KONSUMSI PERIODE 2017 -2020

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Abstract

This research using financial ratio which measuring activity, liquidity, profitability & solvability in the relation with firm value. Firm value in this study measure by Price To Book Value (PBV) represent the value that investors willing to pay for companies' shares. In detail, each financials ratio using in this research are total asset turnover (TATO), current ratio (CR), () and also Debt to Asset ratio (DTA). Despite the financial ratio, firm size also use for this research. This research used secondary data. Samples were selected using the purposive sampling method and analyzed using multiple linear analysis methods. Criteria sampel are consumer good company which listed in BEI consecutively in 2017-2020, have audited financial statement, using Rupiah, generate profits dan didn't do share split or share reverse. Base on this criteria, 30 copanies can be use. Result of this study find that TATO, CR, , and DTA has no influence on firm's value. But Firm size (SIZE) has significant influence on firm value.

Keywords: leverage, firm size, firm value, profitability, liquidity

KIA9_AKPM_036

ANALISIS “*FINANCIAL DISTRESS*” MENGGUNAKAN RASIO KEUANGAN PADA PERUSAHAAN TRANSPORTASI YANG TERDAFTAR DI BURSA EFEK INDONESIA PADA PERIODE 2016-2020

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Abstract

This study aims to determine the occurrence of financial distress in transportation companies listed on the Indonesia Stock Exchange in 2016-2020. The data used in this study uses secondary data published on the website www.idx.co.id. This study uses quantitative analysis methods, namely with statistics such as regression analysis and the Altman Z-Score test. Investors can consider various research results of this kind when investing in the world of transportation.

Keywords: Transportation, Financial Distress, Altman Z-score, Election

KIA9_AKPM_039

PENGARUH *DIVIDEND PER SHARE* DAN RASIO AKTIVITAS TERHADAP HARGA SAHAM (STUDI PADA PERUSAHAAN SEKTOR PROPERTY, REAL ESTATE, DAN KONSTRUKSI BANGUNAN YANG TERDAFTAR DI BURSA EFEK INDONESIA PADA TAHUN 2014-2018)

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Abstract

The purpose of this study is to examine the effect of dividend per share and total assets turnover on stock prices in property, real estate and building construction sector companies listed on the Indonesia Stock Exchange. With a population of 73 companies. After conducting the research, there were 17 companies that met the criteria. The sampling method was carried out by purposive sampling method and this study used multiple linear analysis methods.

Based on the results of research that has been carried out that partially dividend per share and total assets turnover have an effect on stock prices. Meanwhile, simultaneously it shows that the probability value is $0.014 < 0.05$, so simultaneously dividend per share and total assets turnover have a significant effect on stock prices in property, real estate, and building construction sector companies that are flat on the Indonesia Stock Exchange. The R square value of 0.764 or 76.4% explains that dividend per share and total assets turnover can affect share prices in property, real estate and building construction companies that are flattened on the Indonesia Stock Exchange, while the rest is influenced by other variables.

Keywords : *dividend per share, total assets turnover, share price*

KIA9_AKPM_040

PENGARUH KEPUTUSAN INVESTASI DAN KEBIJAKAN DIVIDEN TERHADAP NILAI PERUSAHAAN (PADA PERUSAHAAN PROPERTI YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE TAHUN 2015-2019)

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Abstract

This study aims to determine the effect of investment decisions and dividend policy on property sector companies listed on the Indonesia Stock Exchange in 2015-2019. The number of samples used was 135 samples. The ratios used in this study are investment decisions with fixed assets to total assets ratio, dividend policy with dividend payout ratio and firm value with price to book ratio. The method used in sampling in this study was purposive sampling. The analysis technique in this research is multiple linear regression analysis using the IBM statistical SPSS 20 program. The results of this study indicate that investment decisions have no significant effect on firm value in property sector companies listed on the Indonesian stock exchange for the 2015-2019 period, dividend policy has a significant positive partial effect on company value in property sector companies listed on the Indonesian stock exchange in the 2015- period. 2019. As well as investment decisions and dividend policies have a simultaneous effect on firm value in property sector companies listed on the Indonesian stock exchange for the 2015-2019 period.

Keywords: *Investment Decisions, Dividend Policy, and Company Value*

KIA9_AKPM_042

**PENGARUH ASIMETRI INFORMASI, DAN UKURAN PERUSAHAAN TERHADAP
COST OF EQUITY CAPITAL (PADA PERUSAHAAN MANUFAKTUR SEKTOR
INDUSTRI DASAR DAN KIMIA DI BURSA EFEK INDONESIA PERIODE 2015-
2018)**

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Abstract

This study aims to determine the effect of Information Asymmetry and Company Size on basic industrial and chemical manufacturing companies listed on the Indonesia Stock Exchange in the 2015-2018 period. The number of samples used was 180 samples. The ratios used in this research are Information Asymmetry with SPREAD, Company Size with SIZE ratio and Cost of Equity Capital with COE. The method used in sampling in this study is purposive sampling. The analysis technique in this research is multiple linear regression analysis using the IBM Statistic SPSS 20 program. The results of this study indicate that Information Asymmetry has no partial effect on the Cost of Equity Capital in manufacturing companies in the basic industrial sector and chemicals listed on the Indonesia Stock Exchange in the period 2015-2018, Company Size has a significant negative partial effect on the Cost of Equity Capital in basic industrial and chemical manufacturing companies listed on the Indonesia Stock Exchange in the 2015-2018 period. As well as Information Asymmetry and Company Size simultaneously affect the Cost of Equity Capital in basic industrial and chemical manufacturing companies listed on the Indonesia Stock Exchange in the 2015-2018 period.

Keywords: *Information Asymmetry, Company Size, and Cost of Equity Capital.*

KIA9_AKPM_045

PENGARUH PENGEMBALIAN ASET (ROA), PENGEMBALIAN INVESTASI (ROI), DAN VALUASI INVESTASI (PBV) TERHADAP NILAI PERUSAHAAN PROPERTI AND REAL ESTATE YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI) PERIODE TAHUN 2016-2020

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Abstract

In achieving the organizational goals of a company, a good analysis is needed in the recording of financial reporting in order to provide accurate information related to the company's financial problems that can provide information to interested parties for decision making. This study aims to determine and analyze the effect of ROA, ROI, and PBV on firm value as represented by the Tobin's Q ratio in the Property and Real Estate Sub-sector companies listed on the IDX for the 2016-2020 period. This research is a descriptive hypothesis that will be used to identify or explain whether there is a positive or negative effect on, Return on Assets (ROA), Return on Investment (ROI), and Investment Valuation (PBV) on Firm Value. Partial t test results show that ROA has no effect on firm value, ROI has no effect on firm value. PBV has an effect on firm value. Meanwhile, the F test simultaneously states that ROA, ROI, and PBV simultaneously have an effect on firm value.

Keywords: *Company Value, Investment Valuation, Return on Assets, Return on Investment*

KIA9_AKPM_047

***THE ANALYSIS OF THE ROLE OF RISKS TOWARD EARNINGS RESPONSE
COEFFICIENT AND CASH FLOW FROM OPERATIONS RESPONSE COEFFICIENT
OF INDONESIAN BANKS***

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Abstract

*Abstract*This study aims to analyze the role of risks toward earnings response coefficient and cash flow from operations of Indonesian banks. The sample of the study is banks listed on Indonesia Stock Exchange from 2006-2014. The results of the study show that unexpected earnings and unexpected cash flow from operations are value relevance. Furthermore, risks do weaken the informativeness of earnings and cash flow from operations. However, the results find that among all risks considered in this study, only credit risk and solvency risk that have negative significant moderating effect. Other risks are insignificant.

Keywords: ERC, CFRC, Banking industry, External Risks, Internal Risks

KIA9_AKPM_048

MODERASI KUALITAS AUDIT TERHADAP HUBUNGAN CORPORATE GOVERNANCE DAN KUALITAS LABA

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Abstract

The purpose of this research is to obtain empirical evidence the effect of corporate governance on earnings quality and to test audit quality as moderating variable can strengthen the relationship of corporate governance on earnings quality or weaken relationship of corporate governance on earnings quality. Corporate governance mechanism used in this research are managerial ownership, independent board of commissioners, audit committee characteristic. Audit quality as moderating variable, because high quality auditors strengthen monitoring on management so the earnings that reported in financial statement will have a higher quality. Manufacturing companies that listed on the Indonesia Stock Exchange from 2017 to 2020 are used as sample and 94 companies are selected using purposive sampling method. This study uses path analysis to test the hypothesis. The result shows that audit committee and independent board can increase earnings quality. Monitoring activity by audit committee and independent board are more effective to reduce opportunistic behavior taken by management, so information can be more transparent and have a higher quality. This research also give result that higher audit quality can strengthen relationship between audit committee and earnings quality. This research provides information to investor and company that in order to get higher earnings quality, it can strengthen governance mechanism and also used qualified auditor in providing opinions.

Keywords: audit quality, corporate governance, earnings quality, accrual discretionary.

KIA9_AKPM_050

ANALISA KOMPARATIF *FINANCIAL DISTRESS* DAN RASIO KEUANGAN TERHADAP *RETURN SAHAM* SEBELUM DAN SAAT COVID-19

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Abstract

This study aims to examine the effect of financial distress, Current Asset, Return On Assets, Debt to Equity Ratio on stock returns before and during Covid 19. The research data used is in the form of quarterly financial report data for manufacturing companies in the consumer goods sector published in 2019 which represents the period before Covid 19 and 2020 which represents the period during Covid 19. By conducting multiple linear regression analysis, this study found that there is an influence between Return On Assets and Debt to Equity Ratio on stock returns before and during Covid 19. This is shown The results of the coefficient of the two variables show negative results during Covid 19 and positive before the Covid 19 period. The results of this study explain that the Return on Assets and Debt to Equity Ratio experienced a significant decrease in effect on stock returns when Covid 19 occurred.

Keywords: *financial distress, Current Asset, Return On Assets, Debt to Equity Ratio, Return Saham*

KIA9_AKPM_052

FAKTOR-FAKTOR YANG MEMENGARUHI *INITIAL PUBLIC OFFERING* *OVERSUBSCRIPTION* DI BURSA EFEK INDONESIA

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Abstract

In the momentum of the Initial Public Offering (IPO), IPO oversubscription or excess demand for the number of shares from investors compared to the number of shares offered is one of the parameters that indicates that an issuer's IPO has been successful. Where, this phenomenon will produce a positive signal for investors. The occurrence of this phenomenon will improve the reputation of new issuers and make selling their shares in the future easier, so that the liquidity of issuers' shares on the Exchange will increase. This study aims to determine the factors that can influence IPO oversubscription on 245 issuers on the IDX during the period January 2011 – October 2021, which were determined by purposive sampling technique. The value of IPO oversubscription in this study was measured using the OSR proxy. Through quantitative methods using Eviews.10.0, the results of this study indicate that firm size has a negative effect and market sentiment condition has a positive effect on IPO oversubscription. Meanwhile, sharia compliance status has no effect on IPO oversubscription. Each issuer is expected to be able to prepare its IPO process more carefully, and to know the right conditions for conducting an IPO, so as to increase the chances of IPO oversubscription.

Keywords: *Initial Public Offering, IPO Oversubscription, Sharia Compliance Status, Firm Size, Market Sentiment Condition*

KIA9_AKPM_054

FAKTOR-FAKTOR YANG MEMPENGARUHI *FIRM VALUE* PADA PERUSAHAAN NON KEUANGAN DI INDONESIA

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Abstract

This study examines the impact of institutional ownership, investment dividend policy, firm size, funding policy, growth, profitability, and liquidity on firm value in the Indonesian non financial companies. Samples of research were taken by using a purposive sampling method and resulted in 92 non financial companies listed on Indonesia Stock Exchange (IDX) during the period 2018-2020. There are 276 research data obtained dan the analyzed by multiple regression method with SPSS v25. The result of this research show that investment, firm size, funding policy, and profitability has effect on firm value, while institutional ownership, dividend policy, growth, and liquidity have no influence on firm value.

Keywords: *Firm Value, Institutional Ownership, Investment, Dividend Policy, Firm Size, Funding Policy*

KIA9_AKPM_056

**PENGARUH TINGKAT KESEHATAN BANK MENGGUNAKAN METODE RGEC
(RISK PROFILE, GOOD CORPORATE GOVERNANCE GOVERNANCE, EARNINGS,
CAPITAL) TERHADAP PERTUMBUHAN LABA STUDI PERBANKAN YANG
TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2018-2020**

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Abstract

This research aims to examine and analyze the effect of Risk Profile, Good Corporate Governance, Earnings, and Capital on profit growth in banking companies listed on the Indonesia Stock Exchange for the 2018 to 2020 observation period. Determination of the sample by purposive sampling method. This research used a sample of 27 banking companies. The data analysis method used in this study is multiple regression analysis of panel data using a data processing application, E-Views (Econometrics Views) 9. These results indicate that the variables Risk Profile, Good Corporate Governance, Earnings, and Capital have a significant effect simultaneously on profit growth. Meanwhile, partially the Risk Profile variable as measured by Non-Performing Loans (NPL) and Good Corporate Governance shows that it has no significant effect on profit growth. However, the Earnings variable as measured by Return On Assets (ROA) and Capital as measured by the Capital Adequacy Ratio shows that it has a significant effect on profit growth in banking companies listed on the Indonesia Stock Exchange for the 2018-2020 period.

Keywords : RGEC, NPL, GCG, ROA, Profit Growth

KIA9_AKPM_057

PENGARUH *FREE CASH FLOW*, *FIRM SIZE* DAN *LEVERAGE* TERHADAP MANAJEMEN LABA DENGAN *GOOD CORPORATE GOVERNANCE* SEBAGAI VARIABEL MODERASI

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Abstrak

Manajemen laba merupakan suatu kegiatan intervensi oleh manajemen dengan tujuan tertentu dalam proses pelaporan keuangan eksternal. Penelitian ini bertujuan untuk mengetahui pengaruh *free cash flow*, *firm size*, dan *leverage* terhadap manajemen laba dengan *good corporate governance* sebagai variabel moderasi pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia periode 2018-2020. Teknik pengambilan sampel dalam penelitian ini adalah teknik purposive sampling, dengan sampel akhir 40 perusahaan sektor perbankan. Teknik analisis data yang digunakan adalah uji statistik deskriptif, uji asumsi klasik, uji f, uji t dan pengujian hipotesis dengan *moderated regression analysis* (MRA) menggunakan bantuan program IBM SPSS *Statistic 25*. Hasil penelitian menunjukkan bahwa *free cash flow* berpengaruh negatif dan signifikan terhadap manajemen laba, *firm size* tidak berpengaruh terhadap manajemen laba, *leverage* tidak berpengaruh terhadap manajemen laba, kepemilikan institusional tidak memoderasi hubungan antara *free cash flow* dan manajemen laba, kepemilikan institusional tidak memoderasi hubungan antara *firm size* dan manajemen laba, kepemilikan institusional tidak memoderasi hubungan antara *leverage* dan manajemen laba.

Kata kunci: manajemen laba, *free cash flow*, *firm size*, *leverage*, kepemilikan institusional.

KIA9_AKPM_058

PENGARUH SALES GROWTH DAN FINANCIAL LEVERAGE TERHADAP KINERJA KEUANGAN DENGAN UKURAN PERUSAHAAN SEBAGAI VARIABEL MODERASI

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Abstract

The development of the economy and the business world in Indonesia has led to intense competition between companies. With this competition, every company makes an increase in the company's financial performance in order to be able to compete and survive in the long term. This study aims to analyze the effect of sales growth and financial leverage on the company's financial performance, as well as the role of company size in moderating the effect of sales growth on the company's financial performance and moderating the effect of financial leverage on the company's financial performance. The sample used in this study are manufacturing companies in the various industrial sectors listed on the Indonesia Stock Exchange in 2016-2020. The type of data used is secondary data obtained from www.idx.co.id. Samples were taken by purposive sampling method. The method used to analyze this research is the panel data analysis method

Keywords: sales growth, financial leverage, firm's financial performance, firm size

KIA9_AKPM_059

EFEK MEDIASI *LEVERAGE* DAN MODERASI *PROFILE* PADA FAKTOR DETERMINAN PENGUNGKAPAN SOSIAL PERUSAHAAN NON KEUANGAN

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Abstract

This research purposes to explore the effect of leverage ratio mediates the influence of the determinant factors of social responsibility disclosure of the listed non financial companies in the Indonesia Stock Exchange, which moderated by profile. The objects of this research are non-financial companies listed on the Indonesia Stock Exchange for 2 years from 2019 to 2020. The sample of companies listed on the Indonesia Stock Exchange are grouped into two groups, namely high-profile and low profile companies. With a sample of 23 high-profile companies, and 27 as low-profile companies. Data analysis in this study used multiple linear regression models with absolute difference, and path analysis. This study reveals that the size of the company has a significant positive effect on social responsibility disclosure. Leverage has a significant negative effect on the disclosure of social responsibility. Leverage mediates the positive effect of age or profitability on the extent of social disclosure. Profile moderates very significantly positive effect of profitability on the extent of corporate social responsibility disclosures. The findings suggest that for large companies that have higher profitability or agency costs should disclose more information in an effort to reduce their agency costs.

Keywords: *leverage, profitability, profile, disclosure, agency cost*

KIA9_AKPM_060

PENGARUH PROFITABILITAS, LIKUIDITAS, UKURAN PERUSAHAAN DAN KEBIJAKAN UTANG TERHADAP NILAI PERUSAHAAN

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Abstract

The purpose of this study was to examine the effect of profitability, liquidity, firm size, and debt policy on firm value. The population of this study are manufacturing companies in the consumer goods sector listed on the Indonesia Stock Exchange (IDX) for the 2017-2020 period. The sampling technique used is purpose sampling with a sample of 29 companies. This research uses multiple linear regression analysis method. The results showed that profitability had a significant positive effect on firm value, liquidity and firm size had no significant effect on firm value, while debt policy had a significant negative effect on firm value. Based on the results of this study, if the company wants to increase the value of the company, the company needs to maintain profitability and debt policy in order to attract investors to invest. And it is also necessary to pay attention to the liquidity and size of the company so that it has an appropriate value to attract investors to invest

Keywords : Profitability, Liquidity, Company Size, Debt Policy, and Firm Value

KIA9_AKPM_067

**PENGARUH UKURAN PERUSAHAAN, SOLVABILITAS, PERINGKAT OBLIGASI,
DAN CORPORATE GOVERNANCE TERHADAP YIELD OBLIGASI KORPORASI**

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Abstract

This study aims to determine the effect of firm size, solvency, bond rating, and corporate governance on corporate bond yields. 176 samples are obtained after selected through purposive sampling. Data analysis method used in this research is descriptive analysis, classical assumption test, model selection test, panel data regression, and hypothesis testing using SPSS 26 and Eviews 10. The result showed that partially firm size and managerial ownership significantly influence the bond yield, while solvency, bond rating, the size of independent supervisory board, and audit committee had no significant influence effect on bond yield.

Keywords: Bond Yield, Firm Size, Solvency, Bond Rating, Corporate Governance

KIA9_AKPM_068

FIRM VALUE DALAM PERSPEKTIF OWNERSHIP DAN CAPITAL STRUCTURE

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Abstract

The purpose of this study was to determine the effect of ownership and capital structure on firm value. This study uses control variables consisting of profitability, firm size, and liquidity. The population in this study are food and beverage companies listed on the Indonesia Stock Exchange for the period 2018-2020. The sample selection in this study used a purposive sampling method with 3 predetermined criteria, and a sample of 54 companies was obtained. The tests carried out were descriptive statistical analysis, classical assumption testing, multiple linear regression analysis, and hypothesis testing using SPSS 25.0 software. The conclusion of this research show managerial ownership and capital structure has effect on the firm value, while institutional ownership has no effect on the firm value.

Keywords: managerial ownership, institutional ownership, capital structure, firm value

KIA9_AKPM_071

PENGARUH *FINANCIAL SUSTAINABILITY*, KEBIJAKAN DIVIDEN, KEPUTUSAN INVESTASI DAN PROFITABILITAS TERHADAP NILAI PERUSAHAAN PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA PADA TAHUN 2015-2019

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Abstract

This paper aims to analyze the determinant factors of firm value in manufacturing companies listed on the Indonesia Stock Exchange for the 2015-2019 period. This study used annual financial statements listed on the Indonesia Stock Exchange (IDX) for the 2015-2019 period, that was taken by a purposive sampling method. There were 38 samples of companies that have met the criteria, from a total of 153 existing companies. The analytical method used is multiple linear regression analysis.

The results of this study indicate Financial Sustainability (SGR), Dividend Policy (DPR) and Profitability (ROA), has a significant positive effect on Firm Value (PBV). Meanwhile, the investment decision variable (TAGR) has no effect on firm value (PBV).

Keywords: *Financial Sustainability, Dividend Policy, Investment Decision, Profitability and Firm Value.*

KIA9_AKPM_072

FAKTOR-FAKTOR YANG MEMPENGARUHI CASH HOLDING PADA SUB SEKTOR INDUSTRI BARANG KONSUMSI

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Abstract

This study aims to determine the factors that affecting cash holding in the consumer goods industry sub sector 2017-2020. The factors are financial leverage, net working capital, firm size, profitability, growth opportunity, capital expenditure and board of directors. Financial leverage as proxied by DAR, net working capital by NWC, firm size by ln total assets, profitability by ROA, growth opportunity by MTB, capital expenditure by CAPEX and board of directors by sum of BOD which are independent variables in this study. Meanwhile, Cash Holding is dependent variable. This research was conducted on consumer goods sub sector industry listed on the Indonesia Stock Exchange (IDX) for the period 2017 – 2020. This study uses multiple regression analysis to test this hypothesis. The sample in this study used a purposive sampling method to obtain 76 observations. The results of the this study indicate that financial leverage, net working capital and capex have negative effect on cash. While firm size, profitability, growth opportunity and board size have effect on cash holding. Suggestions for further research is to conduct research on other sectors on the IDX with the latest period so that the results obtained accurate results.

Keywords: Cash holding, Financial leverage, Net Working Capital, Capital Expenditure

KIA9_AKPM_076

LIQUIDITY EXCESS AND PROFITABILITY: HOW THE LIQUIDITY INFLUENCING PROFITABILITY BEFORE AND IN PANDEMIC COVID 19? (BANKING INDUSTRIES EMPIRICAL)

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Abstract

This study aims to compare aspects of liquidity and profitability as well as the influence of liquidity on profitability in the period before the Covid-19 pandemic and during the Covid-19 pandemic. The liquidity aspect in this study is the loan to deposit ratio, and the profitability aspect is represented by return on assets. The method used in this research is quantitative. The data uses secondary data obtained from published bank financial statements with a total sample of 32 banks. The results of this study are that there is a significant difference in liquidity between the period before the Covid-19 pandemic and the period of the Covid-19 pandemic. In addition, there is also a significant difference in profitability in the period before the Covid-19 pandemic with the Covid-19 pandemic. Furthermore, before the Covid-19 pandemic, liquidity did not affect profitability. However, the effect of liquidity on profitability during the Covid-19 pandemic had a negative and significant impact. Therefore, banks must manage their liquidity in lending to generate optimal profits and look for other alternatives to increase bank profits. In addition, this research implies that bank liquidity has a vital function in determining profit. Therefore, all stakeholders should be concerned about the conditions during the Covid-19 pandemic where bank liquidity experienced a significant relaxation.

Keywords: Bank, liquidity, loan to deposit ratio, profitability, return on asset ratio, covid-19

ABSTRAK PAPER AKUNTANSI SYARIAH (AKSR)

KIA9_AKSR_001

MUHASABAH TINDAKAN TIDAK ETIK KONSULTAN PAJAK

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Abstract

Tax consultant is a profession that provides tax services to taxpayers. However, this profession as a tax consultant is often encountered in several cases with violations of his code of ethics as a tax consultant. So the purpose of this study is to identify unethical actions that may be carried out by tax consultants and reveal how tax consultants think about unethical actions in carrying out their profession. This study uses the Tawhid Paradigm with a qualitative approach. Data was collected through in-depth interviews and documentation in the form of notes as supporting evidence. The results of the study indicate that there are tax consultants who are likely to take unethical actions, such as assisting requests for tax evasion, acting dishonestly, accepting bribes, worrying about illegal sustenance, increasing consulting fees, making fake invoices, being negligent in doing work and not doing their job. confident in their abilities. When they realize their mistake, they do muhasabah, namely by relying heavily on personal tax consultants, such as muraqabah (prayer, reading the Quran), musyatadah (Istighfar), mujahadah (repentance). The theoretical implication of this research proves that if the consultant does not take unethical actions then there will be no relationship with the muhasabah. However, in the research, we can find the experience of every tax consultant in muhasabah and prove that the tax consultant's actions in serving his clients always uphold the tax consultant's code of ethics and obey the regulations associated with his work in accordance with God's commands.

Keywords: Muhasabah, Tauhid, Tax Consultant, Unethical Actions

ABSTRAK PAPER AKUNTANSI YANG BERHUBUNGAN DENGAN PERPAJAKAN (APJK)

KIA9_APJK_002

Analisis Pengaruh Perbedaan Permanen, Perbedaan Temporer dan Volatilitas Penjualan Terhadap Persistensi Laba pada Perusahaan-perusahaan dengan Strategi Bisnis yang Berbeda

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Abstract

The purpose of this study is to examine the influence of permanent differences, temporary differences and sales volatility toward earnings persistence. This study also examines whether the influence of those antecedents toward earnings persistence will be different at companies with different business strategy. In examining the hypothesis this study regresses cross-sectionally earnings persistence toward the antecedents and the interaction of the antecedents and business strategy tendency, using data for the period of 2016-2020 for 64 sample firms registered in Bursa Efek Indonesia (BEI) from manufacturing sector with total observation of 320 firm-years. The test results show that permanent differences affects positively earnings persistence, while temporary differences and sales volatility do not affect earnings persistence. Related to moderating variable, cost leadership strategy and differentiation strategy do not moderate the relationship of permanent differences and earnings persistence, cost leadership strategy weakens the relationship of temporary differences and earnings persistence, differentiation strategy does not moderate the relationship of temporary differences and earnings persistence, and cost leadership and differentiation strategy do not moderate the relationship of sales volatility and earnings persistence.

Keywords: earnings persistence, permanent differences, temporary differences, sales volatility, cost leadership strategy, differentiation strategy

KIA9_APJK_004

PENGARUH EFEKTIVITAS E-SAMSAT, PAJAK PROGRESIF, DAN PEMUTIHAN PAJAK TERHADAP KESADARAN DALAM MEMBAYAR PAJAK KENDARAAN BERMOTOR DI JAKARTA BARAT

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Abstract

The data of declining motor vehicle tax revenues is one of the backgrounds for this research. Judging from how the vehicle tax payment system is called e-Samsat and the vehicle tax Sunset Policy. The purpose of this study was to examine whether the effectiveness of the use of e-Samsat, the application of progressive taxes, and the application of the Sunset Policy had an effect on awareness in paying vehicle taxes. The theory used in this study is compliance theory. Where each variable in this study reflects the nature of compliance with applicable provisions. The sampling technique used purposive sampling method with the criteria of individual taxpayers in the West Jakarta area who owns more than 1 motor vehicle, is subject to progressive tax, and has participated in Sunset Policy. Sampling using a questionnaire. With the number of samples obtained as many as 103 respondents. From this study, it was found that: (1) The effectiveness of e-Samsat has no effect on Awareness in Paying Taxes; (2) Progressive Tax has a positive effect on Awareness in Paying Taxes; (3) Sunset policy has a positive effect on Awareness in Paying Taxes. The implication of this research is that the application of progressive taxes and sunset policy can increase public awareness in fulfilling tax obligations. The Directorate General of Taxes needs to ensure that the sunset policy runs effectively.

Keywords: E-Samsat, Progressive Tax, Sunset Policy, Compliance.

KIA9_APJK_006

**PENGARUH CASH HOLDING, SALES GROWTH, PROFITABILITAS, DAN PAJAK
PENGHASILAN TERHADAP INCOME SMOOTHING PADA PERUSAHAAN
FARMASI & KOSMETIK RUMAH TANGGA YANG TERDAFTAR DI BURSA
EFEK INDONESIA PERIODE 2016-2020**

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Abstract

The purpose of this study was to examine the effect of cash holding, sales growth, profitability, and income tax on income smoothing in household pharmaceutical & cosmetic companies listed on the Indonesian stock exchange for the 2016-2020 period. Based on the results of this study indicate that: (1) Cash Holding has a significant negative effect on Income Smoothing, (2) Sales Growth has a significant positive effect on Income Smoothing (3) Profitability has a significant positive effect on Income Smoothing. (4) Income Tax has a significant positive effect on Income Smoothing, (5) Cash Holding, Sales Growth, Profitability and Income Tax have an effect on Income Smoothing.

Keywords: Cash Holding, Sales Growth, Profitability, Income Tax, Income Smoothing

KIA9_APJK_007

Pengaruh Perencanaan Pajak, Aset Pajak Tangguhan, Beban Pajak Tangguhan Terhadap Manajemen Laba Pada Perusahaan Jasa Konstruksi Yang Terdaftar di Bursa Efek Indonesia

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Abstract

This study aims to examine the effect of tax planning, deferred tax assets, deferred tax burden on earnings management. The population in this study are all companies in the Construction Services sector which are listed on the Indonesia Stock Exchange. The sampling technique used is purposive sampling method and obtained as many as 36 data samples. The analytical method used is multiple linear regression. The results of the study show that partially tax planning has a significant effect on earnings management because the sig value of 0.012 is smaller than 0.05, so the hypothesis is accepted. Deferred Tax Assets partially have no effect on earnings management because the sig value is 0.137 or greater than 0.05, so the hypothesis is rejected. Deferred Tax Expenses partially have no effect on earnings management because the sig value is 0.474 or greater than 0.05, so the hypothesis is rejected. Tax Planning, Deferred Tax Assets, Deferred Tax Expense simultaneously affect earnings management because the sig value is 0.020. Then the hypothesis is accepted

Keywords : Tax Planning, Deferred Tax Assets, Deferred Tax Expense, Earnings Management

KIA9_APJK_008

PENGARUH LITERASI PAJAK, MODERNISASI SISTEM ADMINISTRASI, INSENTIF PAJAK DAN MORAL PAJAK TERHADAP KEPATUHAN WAJIB PAJAK UMKM

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Abstract

This study discusses taxpayer compliance, one of which is in a sector that has considerable potential as part of tax revenue but is not yet at the expected level of tax compliance, namely MSME taxpayers. This study aims to determine the effect of tax literacy, administrative system modernization, tax incentives, and tax morale on MSME taxpayer compliance. The research method used is a quantitative approach with a survey method. Respondents in this study were MSME taxpayers in South Tangerang City, with a total sample of 100 respondents. The data analysis method used is multiple linear regression, with a data processing tool in the form of SPSS. The results partially show that tax literacy has no effect on MSME taxpayer compliance, modernization of the administrative system affects MSME taxpayer compliance, tax incentives affect MSME taxpayer compliance, and tax morale affects MSME taxpayer compliance. The results of the study simultaneously show that tax literacy, administrative system modernization, tax incentives, and tax morale affect MSME taxpayer compliance. The implications of this finding are expected to be involved as one of the considerations for the Directorate General of Taxes, by knowing the factors related to taxpayer compliance, especially in this case MSME taxpayers, so that they can contribute as a basis for decision making or making tax policies and regulations in an effort to increase tax revenue. with tax compliance in Indonesia.

Keywords : *tax literacy, administrative system modernization, tax incentives, tax morale, taxpayer compliance*

KIA9_APJK_009

THE EFFECT OF TAX RATE AND TAXATION FAIRNESS TOWARDS TAX EVASION IN INDONESIA AND MALAYSIA

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Abstract

Tax evasion has become a main issue in the field of taxation, especially in developing countries for centuries. The governments continue to strive to halt tax evasion activities. However, often the governments themselves create conditions where tax evasion is increasingly difficult to be suppressed. This paper tries to reveal this phenomenon by using the perception of tax rates and fairness of the taxation system, two variables that are under the control of the government, as factors that influence the taxpayers' decision to commit tax evasion. Using online feedback received from respondents who live in major cities in two developing countries, namely Malaysia and Indonesia, multiple regression shows that tax rates are a significant factor in determining Malaysian respondents to take tax evasion measures. On the contrary, Indonesian respondents do not see tax rate as a determining factor for evading tax. Respondents in both countries did not see a relationship between fairness in the tax system and tax evasion respectively.

Keywords: Indonesia, Malaysia, tax evasion, tax rate, tax system fairness,

KIA9_APJK_013

PENGARUH *EARNINGS MANAGEMENT* DAN *CAPITAL INTENSITY* TERHADAP *TAX AVOIDANCE* DIMODERASI *SALES GROWTH*

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Abstract

This study aims to examine the effect of earnings management and capital intensity on tax avoidance with sales growth as moderating variable at manufacture companies listed in Indonesia Stock Exchange for the period 2017-2019. This research used purposive sampling technique with the acquisition of sampling 123 sample. This research used multiple regression and moderation regression as data analysis technique. The results showing that earnings management and capital intensity have significant effect on tax avoidance. Meanwhile, sales growth cannot moderate earnings management and capital intensity on tax avoidance.

Keywords: *earnings management, capital intensity, tax avoidance, sales growth*

KIA9_APJK_015

DO BUSINESS CHARACTERISTIC AND ECONOMIC FACTORS AFFECT EFFECTIVE TAX RATE? AN EVIDENCE FROM COMPANIES IN SOUTHEAST ASIA

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Abstract

Tax revenue is important to a country for development and government activities. As part of taxpayers, companies may pay taxes efficiently by planning the tax by using effective tax rate. This study indicates that several factors could significantly influence Effective Tax Rate for companies. This study aims to examine the determinants of the effective tax rate on public companies in developing countries in the Southeast Asia. The sample used in this study consisted of 852 public companies taken from the S & P Capital over five periods from 2015-2019 and examined by using a regression model by STATA software. This study uses two large independent variable groups, namely business characteristics and economic factors. The business characteristics consist of firm size, leverage, capital and inventory intensity, profitability, and firm growth. Meanwhile, the economic factors are statutory tax rate, economic freedom, and GDP growth. Our result shows that only partial business characteristics and economic factors affect ETR. Our study contributes to tax literature and companies in practices because this consist of the factors that influence ETR in Southeast Asian.

Keywords: Business characteristic, economic factor, effective tax rate

KIA9_APJK_016

ANALISIS PENGARUH *TRANSFER PRICING*, *THIN CAPITALIZATION*, DAN *TAX HEAVEN UTILIZATION* PADA PENGHINDARAN PAJAK PERUSAHAAN MULTINASIONAL

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Abstract

Tax avoidance by multinational corporations has been at the top of the international tax policy agenda since the global financial crisis in 2008. This level of tax evasion raises concerns that large multinational corporations pay very low effective tax rates. This study is a quantitative study that has the aim of examining the relationship between disclosure of transfer pricing, thin capitalization, and tax heaven utilization on tax avoidance. This study uses secondary data from multinational companies listed on the Indonesia Stock Exchange from 2018 to 2020. The sampling criteria were taken using the purposive sampling method which was obtained with a total of 111 samples. The sample data was obtained from the Indonesia Stock Exchange (IDX). Hypothesis testing in this study using multiple linear regression models. The model was processed and tested using Microsoft Excel and STATA software. The result of this research is the disclosure of Transfer pricing has no effect on the practice of Tax Avoidance. Thin capitalization has no effect on the practice of Tax Avoidance. Tax heaven utilization has a positive effect on the practice of Tax Avoidance.

Keywords: *Tax Avoidance, Transfer pricing, Thin capitalization, Tax Heaven Utilization*

KIA9_APJK_017

TAX AVOIDANCE DAN AUDIT REPORT LAG DI INDONESIA: TIPE AUDITOR INDEPENDEN SEBAGAI VARIABEL MODERASI

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Abstract

This study aims to determine the effect of tax avoidance on audit report lag with auditor type as a moderating variable in manufacturing companies in the goods and consumption sector listed on the Indonesia Stock Exchange. This research is a type of quantitative research that uses secondary data in the form of financial statement or company annual report. The sample in this study were 54 manufacturing and consumer goods companies. The data analysis technique in this study used a regression model selection test, classical assumption test, panel data regression, and partial hypothesis testing (t test). Based on the results of data analysis, it can be concluded that (1) tax avoidance has no significant effect on audit report lag, (2) the type of independent auditor does not strengthen the relationship between tax avoidance and audit report lag, and the control variables are (3) profitability has a significant effect on audit report lag, (4) leverage has no significant effect on audit report lag, and (5) firm size has no significant effect on audit report lag.

Keywords: Tax Avoidance, Auditor Type, Profitability, Leverage, Company Size and Audit Report Lag

KIA9_APJK_018

PERAN UKURAN PERUSAHAAN SEBAGAI PEMODERASI *TRANSFER PRICING*, PROFITABILITAS, DAN *GENDER DIVERSITY* TERHADAP AGRESIVITAS PAJAK

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Abstract

This study aims to examine the effect of transfer pricing, profitability, and gender diversity on tax aggressiveness with firm size as a moderating variable. The population of this study are manufacturing companies that go public for the 2017-2020 period. The sample used is 84 companies that match the criteria. This study uses quantitative methods with panel data regression analysis. The results show that transfer pricing has a positive effect on tax aggressiveness, gender diversity has a negative effect on tax aggressiveness, while profitability has no effect on tax aggressiveness. Firm size is able to moderate the effect of transfer pricing and gender diversity on tax aggressiveness, but isn't able to moderate profitability on tax aggressiveness.

Keywords: *Tax Aggressiveness, Transfer Pricing, Profitability, Gender Diversity, Firm Size*

KIA9_APJK_019

INSENTIF PAJAK PMK 86/2020, NORMA SUBJEKTIF, MODERNISASI SISTEM PERPAJAKAN DAN KEPATUHAN WAJIB PAJAK UMKM

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Abstract

The purpose of this study is to examine the effect of PMK 86/ 2020 tax incentives, subjective norms, and modernization of the tax system on MSME taxpayer compliance during the COVID-19 pandemic in Tangerang City. From 105 samples in the age category and NPWP ownership category, it has been found that: 1) the PMK 86/ 2020 tax incentives has a positive effect on the compliance level of MSME taxpayers in Tangerang City during the COVID-19 pandemic, 2) subjective norms has a negative effect on the level of compliance of MSME taxpayers in Tangerang City during the COVID-19 pandemic, and 3) the modernization of the taxation system has a positive effect on the level of taxpayer compliance in Tangerang City during the COVID-19 pandemic.

Keywords: *Tax incentives, subjective norms, modernization of the tax system, and taxpayer compliance.*

KIA9_APJK_022

PENGARUH *SIZE*, *LEVERAGE* DAN *SALES GROWTH* TERHADAP *TAX AVOIDANCE* DENGAN KEPEMILIKAN INSTITUSIONAL SEBAGAI PEMODERASI

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Abstract

This study aims to examine the effect of Size on Tax Avoidance, the effect of Leverage on Tax Avoidance, the effect of Sales Growth on Tax Avoidance, the effect of Size, Leverage and Sales Growth simultaneously on Tax Avoidance, the effect of institutional ownership as a moderator between the relationship between Size, Leverage and Sales Growth on Tax Avoidance. The population in this study were all companies in the mining sector listed on the Indonesia Stock Exchange (IDX) in the 2016 –2020 period. The data obtained were processed using quantitative data analysis methods using SPSS version 26. The results of the study show that size has no effect on Tax Avoidance. Leverage has a positive effect on Tax Avoidance. Sales Growth has no effect on Tax Avoidance. Size, Leverage and Sales Growth simultaneously affect Tax Avoidance. Institutional Ownership as a moderating variable has an effect on Size, Leverage and Sales Growth on Tax Avoidance.

Keywords: *Size, Leverage, Sales Growth, Tax Avoidance, Institutional Ownership*

KIA9_APJK_023

PENGARUH *GOOD CORPORATE GOVERNANCE* TERHADAP *TAX AVOIDANCE* DENGAN PANDEMI *COVID 19* SEBAGAI VARIABEL MODERASI

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Abstract

This study was conducted with the aim of knowing the effect of good corporate governance consisting of an audit committee, independent director and independent commissioner on tax avoidance moderated by the covid 19 pandemic. The population in this study are companies listed on the Indonesia Stock Exchange for the 2016-2020 period. This study used purposive sampling method, with a sample of 44 companies. The analysis technique in this study uses linear regression analysis with the analytical tool used is IBM SPSS v.23. . The results of this study indicate that simultaneously the variables of the audit committee, independent director and independent commissioner have an effect on tax avoidance. While partially the audit committee and independent director have a negative effect on tax avoidance, and covid 19 strengthens the influence between independent commissioners on tax avoidance. Meanwhile, independent directors has no effect on tax avoidance and covid 19 does not moderate the influence between the audit committee and independent directors on tax avoidance.

Keywords: *Tax Avoidance, Good Corporate Governance, Audit Committee, Independent Director, Independent Commissioner, Covid 19*

KIA9_APJK_026

FAKTOR – FAKTOR YANG MEMPENGARUHI PELAPORAN PAJAK UMKM

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Abstract

The study aims to determine and analyze the response of taxpayers (WP) in reporting their taxes in the era of the Covid 19 pandemic after the government provided various relief policies, including through incentives given to the tax obligations of entrepreneurs and MSMEs in terms of various aspects of taxpayer literacy knowledge, the tax rates set, WP's business profitability and business opportunities currently and in the future. The study was conducted on a number of MSME cafe entrepreneurs in the Jagakarsa, Ciganjur and surrounding areas using a questionnaire with a spreading technique using a rolling snowball based on information obtained during the survey so that a total of 110 samples were obtained. Data analysis using SPSS and Smart PLS tools which includes validity and reliability testing, inner and outer models, t statistical hypothesis testing, P value, multiple regression and coefficient of determination. The results of the study state that not all of the hypotheses can be accepted. Taxpayers' knowledge of tax literacy and profitability owned by MSME taxpayers has a positive and significant impact on the contribution of taxpayers' reporting to their taxes. Meanwhile, the tax rate through incentives set by the government and business opportunities from MSME actors have no significant effect on the contribution of tax reporting by MSME taxpayers.

Keywords: *literacy knowledge, tax rates, profitability, business opportunities, tax reporting contributions, and SMEs*

KIA9_APJK_032

ANALISIS PENGARUH *RETURN ON ASSETS*, UKURAN PERUSAHAAN, UKURAN MODAL TERHADAP *TAX PLANNING*

(Studi pada Perusahaan Indeks Kompas100 Periode 2017-2019)

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Abstract

This study aims to examine the effect of the independent variables consisting of Return on Asset, firm size, perusahaan, capital size on tax planning, with the object of the research is Kompas100 Index Company for period 2017-2019, with the the sample selected is determined based on purposive sampling method. The sample used in the researcher 45 companies Kompas100 Index period 2017-2019 except for the financial sector, with IDR as presenting currency of their financial statements, has assets increased from year to year, and containing all data related to all variables. Research was conducted using the SPSS for windows 23.0 program. The testing technique used in this study includes descriptive statistics and inferential statistics which include multiple regression analysis, classical assumption testing, and hypothesis testing. Data used in this research are secondary data with the audited annual financial statements.

The results of the researcher (1) Return on Asset (ROA) does not affect to Tax Planning Significantly, (2) company's size does affect to Tax Planning Significantly, (3) Capital firm's size does affect Tax Planning Significantly, (4) Return on Asset, Company's size, Capital firm's size simultaneously affect Tax Planning Significantly.

Keywords: *Return on Asset, company's size, Capital firm's size, Tax planning*

KIA9_APJK_033

PENGARUH KESADARAN WAJIB PAJAK, SANKSI PAJAK, KUALITAS PELAYANAN PAJAK, DAN TINGKAT PENDIDIKAN TERHADAP MOTIVASI WAJIB PAJAK UNTUK MEMENUHI KEWAJIBANNYA

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Abstract

This purpose of this research is to know the effect of taxpayers awareness, tax sanctions, tax service quality, and education level to the motivation of personal taxpayers in fulfilling tax obligations. The sample of this research came from of 100 correspondences who are all registered as individual taxpayers in Pasar Rebo Tax Office. Sampling using accidental sampling with a significance level uses is 0.05. Based on the results of the study shows that taxpayers awareness has a positive effect on the motivation of personal taxpayers in fulfilling tax obligations, tax sanctions has a positive effect on the motivation of personal taxpayers in fulfilling tax obligations, and education level effect on the motivation of personal taxpayers in fulfilling tax obligations. The data analysis method used is descriptive statistical test, data quality test, classical assumption test, and hypothesis testing, and the use of multiple linear regression analysis.

Keywords: *Motivation of Personal Taxpayers In fulfilling Tax Obligations, Taxpayers Awareness, Tax Sanctions, Tax Service Quality, Education Level*

KIA9_APJK_040

PENGARUH PROFITABILITAS, SOLVABILITAS, PERTUMBUHAN PENJUALAN DAN INTENSITAS MODAL TERHADAP *TAX AVOIDANCE*

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Abstract

This study aimed to examine the effect of profitability, leverage, sales growth, and capital intensity against tax avoidance. This study focused on manufacturing companies listed in Indonesia Stock Exchange (BEI) in the period of 2016-2020. 210 number of observations sample obtained by the purposive sampling method. The analysis technique used in this research is multiple linear regression analysis. The analysis showed that the profitability and sales growth has positive effect on tax avoidance. This means that the higher profitability and sales growth will result in increase tax avoidance. Leverage has negative effect on tax avoidance. This means that the higher leverage will result decrease tax avoidance. Capital intensity has no effect on tax avoidance.

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

KIA9_APJK_043

PENGARUH MANAJEMEN LABA, PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY, DAN KEPEMILIKAN INSTITUSIONAL TERHADAP PENGHINDARAN PAJAK

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Abstract

This study aims to obtain empirical evidence regarding the effect of earnings management, disclosure of corporate social responsibility, and institutional ownership on tax avoidance. The data analysis technique used is multiple linear regression. The data used in this research is secondary data. The population of this study is mining companies listed on the Indonesia Stock Exchange (BEI) period 2018-2020. The sample selection uses the purposive sampling method. 24 companies that met the criteria as the research sample, so the research data amounted to 72. The results of this study are (1) earnings management has no effect on tax avoidance, (2) corporate social responsibility disclosure has no effect on tax avoidance, (3) institutional ownership has a negative significant effect on tax avoidance.

Keywords: *earningsmanagement, corporate social responsibility disclosure, institutional ownership, tax avoidance*

KIA9_APJK_044

“MANAJEMEN LABA, PRAKTIK CG, LEVERAGE SERTA PROFITABILITAS PENGARUHNYA TERHADAP AGRESIVITAS PAJAK DENGAN KUALITAS AUDIT SEBAGAI PEMODERASI”

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Abstract

This study aims to analyze the effect of earnings management, corporate governance, leverage, and profitability to tax aggressiveness (measured by the effective tax rate) and whether audit quality can affect the influence of those factors on tax aggressiveness. This study used manufacturing companies listed in Indonesia Stock Exchange in 2014-2018 for data samples. The type of method used for selecting data samples in this study is the purposive random sampling method. The results show that discretionary accruals, corporate governance practices, leverage, and profitability are significantly influenced companies in paying the effective tax rate. This can be seen from the test results where discretionary accruals have a significant positive effect, independent commissioners have a positive effect, the audit committee has a positive effect, debt to equity ratio has a negative effect, and return on assets has a positive effect towards tax aggressiveness. After being moderated by audit quality, the results showed that discretionary accruals remained significant, independent commissioners remained significant, the audit committee has significant increase, and return on assets decreased significantly. While the debt to equity ratio no longer affects the effective tax rate after being audited by the Big-4 Accounting Firm. Furthermore, the result also shows that audit quality is able to moderate the effect of those possible factors on tax aggressiveness.

Keywords: Earnings Management, Corporate Governance, Leverage, Profitability, Tax Aggressiveness

KIA9_APJK_048

PEMILIHAN METODE AKUNTANSI R&D DAN PENGHEMATAN PAJAK: STUDI EMPIRIS DI INDONESIA PADA COVID-19 ERA VUCA

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Abstract

This study examines the accounting treatment of expenditures for research and development by companies listed on the Indonesia Stock Exchange (IDX). This study uses the periode before and during the Covid-19 pandemic. This study uses Positive Accounting Theory and Contingency Theory as the basis for developing hypotheses with a sample of 168 obtained from 56 companies in Indonesia as one of the countries adopting International Financial Reporting Standards (IFRS) with a research period of 2018-2020. This study uses a regression test with research result showing that in the conditions of the Covid-19 pandemic with high uncertainty and limited information, the intensity of companies to capitalize on research and development expenditures is smaller than before the Covid-19 pandemic. This study provides an overview for companies in making decisions regarding the accounting treatment of expenditures for research and development, especially in conditions of uncertainty and limited information.

Keywords: *accounting methods, research and development, capitalization, Positive Accounting Theory, Contingency Theory*

KIA9_APJK_049

FAKTOR –FAKTOR YANG MEMPENGARUHI TAX AVOIDANCE DAN PENGARUHNYA PADA NILAI PERUSAHAAN

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Abstract

Until now, the tax authorities have indicated that there are still tax avoidance practices by companies in Indonesia. The phenomenon shows that government revenues from the tax sector have not been maximized, as can be seen from the realization of tax revenues that have not been achieved from the target from 2009 to 2019. The purpose of this study is to examine the effect of the proportion of independent commissioners, the composition of the board of directors, and the audit committee on tax avoidance, and its impact on firm value. The population of this study is all manufacturing companies listed on the Indonesia Stock Exchange for the 2015-2019 period. With the purposive sample method. Samples obtained 61 companies with a span of 5 years, a total of 305 samples. The instrument used to analyze the hypothesis is path analysis. This study concludes that the Audit Committee has a significant effect on Tax Avoidance, while the proportion of the Board of Independent Commissioners and the composition of the Board of Directors has no significant effect on Tax Avoidance. The proportion of Independent Commissioners has a significant influence on Company Value. Other variables The composition of the Board of Directors, the Audit Committee, and Tax Avoidance do not have a significant effect on Company Value.

Keywords: Tax Avoidance, Nilai Perusahaan, CETR, Tobin's Q

KIA9_APJK_051

KORELASI PEMAHAMAN, SANKSI DAN KESADARAN PAJAK TERHADAP KEPATUHAN WAJIB PAJAK UMKM

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Abstract

The aims of this study is to examine the correlation between tax understanding, sanctions and awareness on MSME taxpayer compliance in the Kota Yogyakarta. Taxpayer compliance is stated in paying taxes and reporting SPT on time, paying according to the tax owed and never receiving a warning letter. Tax understanding is expressed in understanding tax regulations, how to obtain NPWP, issuance of tax invoices, annual SPT reporting and about PTKP, PKP and tax rates. Tax sanctions are stated in criminal sanctions, administrative sanctions, and fines. Tax awareness is expressed in the awareness of paying without coercion, tax functions, tax benefits. Data were collected using a questionnaire which was distributed directly to MSME taxpayers with a purposive sampling approach, 110 samples. The questionnaire is valid and reliable. The data analysis technique uses Spearman Rank and Kendall's Tau correlation. The results showed different results in the correlation between tax understanding and taxpayer compliance. The Spearman Rank test showed a strong correlation, while the Kendall's Tau test had a moderate correlation. Both tests showed positive and significant results. In testing the correlation of tax sanctions on taxpayer compliance, both tests show the same results: sufficient correlation, positive and significant. In testing the correlation between tax awareness on taxpayer compliance, both tests also show the same results: strong correlation, positive and significant. The implication of the results is that the most effective means of increasing tax compliance is through tax awareness.

Keywords: Tax awareness, MSME, sanctions, taxpayer compliance, understanding,

KIA9_APJK_052

PENGARUH BOOK-TAX CONFORMITY TERHADAP PERSISTENSI LABA DAN PERSISTENSI AKRUAL DIMODERASI OLEH TARIF PAJAK

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Abstract

Accounting and taxation have different standards for preparing financial statements. Because the two different drafting guidelines lead to different results, hereinafter referred to as Book-Tax Conformity or BTC. The purpose of this study was to analyze the effect of book-tax conformity (BTC) on earnings persistence and accruals persistence. This study uses panel data on manufacturing companies listed on the Indonesia Stock Exchange in 2017-2019. The method of data analysis is regression. The result show that companies with BTC have higher earnings persistence and lower accruals persistence. And the tax rate has no effect in moderating the relationship between BTC and earnings persistence, but has succeeded in strengthening the relationship between BTC and accrual persistence.

Keywords : *Book-Tax Conformity, Earnings Persistence, Accruals Persistence, and Tax Rate.*



ABSTRAK PAPER AKUNTANSI SEKTOR PUBLIK (ASP)



KIA9_ASP_001

THE IMPACTS OF LIBERALISATION ON UNIVERSAL SERVICE OBLIGATION AND COMPANY'S PERFORMANCE

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Abstract

This study aimed to examine the impacts of liberalisation on the universal service obligation (USO) and the performance of the postal service state-owned enterprise (SOE). This study was motivated by the poor performance of PT Pos Indonesia (the Indonesian postal SOE) and the external pressure for the government to reform the postal services industry through liberalisation. Path-dependence analysis was used to reconstruct the evolution of postal services and to discover the factors that hindered the company and the government from meeting the reform's expectations. A statistical tool was used to examine the impacts of liberalisation on the company's financial performance. This study shows that the historical requirement to carry out socio-political functions has shaped the high reliance, mutual dependence, and mutual benefits between the government and the SOE, which have hindered the company from being profitable and efficient. This study contributes to public-sector accounting, corporate performance, and institutional changes studies.

Keywords: liberalisation, postal services, universal services obligation, state owned ,company's performance

KIA9_ASP_003a

PENGARUH PENDAPATAN ASLI DAERAH (PAD), DANA BAGI HASIL (DBH), DANA ALOKASI UMUM (DAU), DAN DANA ALOKASI KHUSUS (DAK) TERHADAP BELANJA DAERAH KABUPATEN/KOTA PROVINSI JAWA BARAT TAHUN ANGGARAN 2016-2019

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Abstract

The Regional Native Income is one of the sources of regional admissions used to finance the hostage of local governments. the more the Regional Native Income generated by an area then the greater the ability of an area to meet the needs of regional spending. Acceptance of a county is also sourced from the Regional Revenue and Shopping Budget which includes the Proceed Sharing Fund, the General Allocation Fund, and the Special Allocation Fund. A county can be said to be advanced when the area has high native income of the county. The purpose of the study is to find out the influence of Regional Indigenous Income, Outcome Sharing Fund, General Allocation Fund, Special Appropriations Fund on Regional Shopping/West Java Provincial City of Budget Year 2016-2019. This type of research is quantitative with a descriptive approach. The sample used was 75 out of 108 samples with sample viewing techniques being purposive sampling. In this study the instrument used was spss 26. Results from this study by partial tests showed that the Local Indigenous Income, General Allocation Fund, and Special Allocation Fund had positive effects on Regional Shopping but not with the Outcome Sharing Fund showing no influence on Regional Shopping then results from simultaneous tests showed an influence on Regional Shopping.

Keywords: *Local Original Income, Outcome Sharing Fund, General Allocation Fund, Special Allocation Fund, Regional Shopping*

KIA9_ASP_003b

PENGARUH PEMBERIAN SANKSI PAJAK DAN KEAKTIFAN PENAGIHAN PAJAK DENGAN SURAT PAKSA TERHADAP PENERIMAAN PAJAK

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Abstract

This research was conducted with the aim to examine the effect of tax sanctions and tax collection activities with forced letters on tax revenues. The subject of this research is WP OP Bekasi Regency who resides or is in the Cibitung Pratama Tax Service Office which is located at Ruko Pasar Modern Harapan Indah Boulevard No. 19 Harapan Indah Complex, Pusaka Rakyat, Taruma Jaya, Bekasi Regency, West Java 17214. This research is a survey research with data collection technique that is incidental sampling. The number of WP OP sampled in this study was 100 people. The approach used is a quantitative approach. The method used is a survey method by taking data directly to the field. The distribution of the questionnaires starts from April to May 2021. The analytical method used is the statistical analysis method, namely multiple linear regression analysis using test equipment or statistical applications, namely the Statistical Package for Social Science (SPSS). The results of this study indicate that the provision of tax sanctions and active tax collection with forced letters has a positive and significant effect on tax revenues, either partially or simultaneously.

Keywords: Tax Sanctions, Activeness of Tax Collection by Force Letter, Tax Revenue

KIA9_ASP_004

PENGARUH DAU, DAK, DAN LUAS WILAYAH TERHADAP BELANJA MODAL DENGAN PERTUMBUHAN EKONOMI SEBAGAI VARIABEL MODERASI DI PULAU JAWA TAHUN 2017-2019

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Abstract

This research aims to find out the influence of DAU, DAK, and area on capital expenditure and also to find out whether economic growth is able to moderate interest between DAU and DAK on capital expenditure. The sample in this study is a regency/city on the island of Java from 2017-2019 with a sample result of 220 samples. The analytical technique used in this study is moderated regression analysis. Based on the results of the analysis, it is known that DAK has an effect on capital expenditure, while for DAU and area of the region has no effect on capital expenditure. In this study it is also known that economic growth is able to moderate the relationship between DAU and DAK on capital expenditure.

Keywords: DAU, DAK, Area, Capital expenditure, economic growth

ABSTRAK PAPER

CORPORATE GOVERNANCE DAN FRAUD & FORENSIC ACCOUNTING (CGFA)

KIA9_CGFA_001

THE IMPACT OF TRUST ON THE RELATIONS BETWEEN ETHICAL LEADERSHIP AND INTERNAL WHISTLEBLOWING INTENTION

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Abstract

The aim of this study is to examine the impacts of trust on the relationship between ethical leadership and internal whistleblowing intention. The study is motivated by lack of willingness of organisation members to willingly blow the whistle misconduct or unethical action internally compare to the external whistleblowing. The willingness to blow the whistle internally is crucial particularly to prevent the negative impacts of the organisation performance and reputation. Using a quantitative method through survey, this study examines 140 Indonesian public servants from three government financial institutions' perceptions on trust, ethical leadership, and internal whistleblowing intention. Structural Equation Modelling (SEM) and Partial Least Square (PLS) are employed to test the impacts of trust on the relationship between ethical leadership and internal whistleblowing intention. This study emphasises the roles of affective and cognitive trusts on this relations. The study reveals that emotional feeling becomes a key for the development of affective trust which significantly affects the relations between ethical leadership and internal whistleblowing intentions. The length of working periods determines this development of trust. Therefore, the emotional feeling is a key for affective trust that influences the ethical leadership to encourage the willingness organisation members to intentionally whistleblowing misconduct or unethical action internally. This study contributes to accounting, corporate governance, fraud, whistleblowing, and business ethics fields.

Keywords : whistleblowing, ethical leadership, affective trust, cognitive trust.

KIA9_CGFA_005

PENGARUH UKURAN PERUSAHAAN, OPINI AUDIT DAN KEPEMILIKAN PUBLIK TERHADAP AUDIT *DELAY*

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Abstract

This study aims to determine and analyze the effect of firm size, audit opinion and stock ownership on audit delay. The population in this study is all companies in the property and real estate sector listed on the Indonesia Stock Exchange for the 2015 - 2019 period. The sampling technique uses the purposive sampling method which produces a sample of 39 companies with a total of 195 observations. The data analysis method used is multiple regression analysis with a fixed effect model approach. The results of the partial test show that firm size has a positive effect on audit delay, audit opinion has no effect on audit delay and public ownership has a negative effect on audit delay.

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

KIA9_CGFA_006

**PENGARUH PENERAPAN *GOOD CORPORATE GOVERNANCE*,
PROFITABILITAS,
DAN *LEVERAGE* TERHADAP *EARNING MANIPULATION* DENGAN MODERASI
KUALITAS AUDIT**

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Abstract

This research was conducted on manufacturing companies listed on the Indonesia Stock Exchange in the 2014 - 2018 observation period, as many as 45 companies. The sampling method used in this research is purposive sampling. The hypothesis in this study was tested using multiple linear regression analysis to measure the effect of the relationship between the dependent variable and the independent variable. This study aims to analyze empirically the GCG variables (KM, KI, Audsize and Bdout) as well as Profitability proxied by ROA, Leverage as proxied by DER, on Earning Manipulation proxied by Beneish M Score with Audit Quality as a moderating variable in manufacturing companies that listed on the Indonesia Stock Exchange for the period 2014 - 2018 with a sample of 45 companies and 225 firm years. The results of this study indicate that the Beneish M score is significantly influenced by Managerial Ownership, Institutional Ownership, Audsize, and profitability (ROA), the KM variable has a significant negative effect on Earning Manipulation (Beneish M score) at =1%. That is, the higher the management ownership, the lower the indication of manipulation of financial statements. The KI variable has a significant negative effect on earning manipulation, meaning that the more institutional ownership there is, the less manipulation of financial statements occurs. Audsize variable has a significant negative effect on Earning Manipulation (beneish M Score) at =5%. That is, the more audit committees, the higher the supervision which results in no manipulation of financial statements. And lastly, the profitability variable has a significant positive effect on earning manipulation, meaning that the higher the level of profitability of an entity, the more indications there are of financial statement manipulation. The results of model 2 research show that the existence of audit quality as a moderating variable can affect the relationship between KM, KI, Audsize, Bdout, ROA and DER, on earning manipulation (beneish m score). Where the existence of audit quality (QA) weakens the influence of almost all variables on earning manipulation (beneish m score) except for the existence of an independent board of commissioners whose audit quality strengthens the supervision carried out on corporations to avoid earning manipulation and is useful information for investors and investors. stakeholders who use financial statements and these factors are considered by investors and stakeholders to obtain more relevant information.

Keyword: Eaning Manipulation, Beneish M Score, GCG , Proitabilitas, Leverage, Kualitas Audit

KIA9_CGFA_007

PENGARUH MEKANISME *GOOD CORPORATE GOVERNANCE*, *AUDIT TENURE* DAN KUALITAS AUDIT TERHADAP MANAJEMEN LABA

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Abstract

This study aims to examine whether Institutional Ownership, Managerial Ownership, Independent Commissioner, Audit Committee, Audit Tenure and Audit Quality have an effect on Earnings Management practices. By using purposive sampling method that will be used as the number of sample determination. The research sample used is financial service companies listed on the Indonesia Stock Exchange in the 2015-2019 period with a sample of 40 companies. The data analysis technique used in this research is multiple linear regression analysis.

The results of this study indicate that Institutional Ownership has a negative and significant effect on Earnings Management, Managerial Ownership has a negative and significant effect on Earnings Management, Independent Commissioner has a negative and significant effect on Earnings Management, Audit Committee has a negative and significant effect on Earnings Management, Audit Tenure has a positive and significant impact on Earnings Management. significant effect on Earnings Management and Audit Quality has a negative and significant effect on Earnings Management.

Keywords: *Institutional Ownership, Managerial Ownership, Independent Commissioner, Audit Committee, Tenure Audit, Audit Quality, Earnings Management.*

KIA9_CGFA_009

TINGKAT AKURASI PELAPORAN OPINI GOING CONCERN PADA PERUSAHAAN MANUFAKTUR TAHUN 2010 – 2018

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Abstract

This study aims to examine whether there is a difference in type I misclassification (the auditor give a going concern opinion that is indicated on the company which can still last at least one year after the date of the financial statements - false positive) and a misclassification type II (the auditor does not give a going concern opinion that is not indicated to companies that cannot survive even one year after the date of the financial statements - false negative) between big 4 and non big 4 auditors, industrial specialization auditors and non specialized auditor industries, change of auditors and no change of auditors, male and female gender auditors of going concern audit opinion. The data used in this study is empirical data using a quantitative analysis approach and data collection methods in the form of documentation obtained through financial reports and annual reports contained in all manufacturing companies that experienced both distress and non distress which were listed on the Indonesia Stock Exchange in 2010 - 2018. The sampling technique used purposive sampling and the final sample of the company obtained amounted to 1,053 company financial statements. Hypothesis testing uses descriptive statistical, the Mann-Whitney U test and the logistic regression test. The results of the Mann-Whitney U test show that in the misclassification of type I there are differences in KAP auditor variables and industrial specialization auditor variables and there is no difference in the auditor turnover variable and gender auditor variables on going concern audit opinion. In type II misclassification there are differences in KAP auditor variables and gender auditor variables and there is no difference in the industry specialization auditor variables and auditor turnover variable to going concern audit opinion. The results of the study with logistic regression test on the comparison of type I and type II misclassification on KAP auditor variables, auditor variables of industry specialization, auditor change variable and auditor gender variable is greater in making a misclassification of type II than misclassification of type I.

Keywords: Audit Opinion Going Concern, KAP Auditor, Auditor Specialization Industry, Change of Auditors, and Gender Auditors.

KIA9_CGFA_012

Pengaruh Struktur Kepemilikan Terhadap Nilai Perusahaan Sektor Perbankan yang Terdaftar di Bursa Efek Indonesia

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Abstract

This research aims to determine the effect of managerial ownership, foreign ownership, and family ownership to the firm value. This research are using quantitative methods. The population are banking companies listed on the Indonesia Stock Exchange during 2016 - 2019. Determination of the sample was carried out by purposive sampling technique and obtained sample of 88 research samples based on certain criteria. The analytical method used is descriptive statistical analysis, panel data regression analysis, classical assumption test, and multiple linear regression analysis (ttest) through the E-views 9.0 program. The results showed that managerial ownership and foreign ownership had an insignificant negative effect on firm value and family ownership had significantly positive effect on firm value.

Keywords: Firm value, managerial ownership foreign ownership, family ownership.

ABSTRAK PAPER CSR DAN SUSTAINABILITY (CSRS)



KIA9_CSRS_002

PENGARUH PENGUNGKAPAN *SUSTAINABLE DEVELOPMENT GOALS* (SDG) PADA LAPORAN KEBERLANJUTAN TERHADAP NILAI PERUSAHAAN DI ASEAN

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Abstract

Implementation of Sustainable Development Goals (SDG) as a sustainability framework has opened rich opportunities for academic research in accounting to investigate firm's SDG reporting. This study contributes to provide empirical evidence on association between SDG Disclosure and firm value in emerging context in ASEAN. This research explored variety of SDG disclosure targets in the sustainability report and examine the effect on firm value. This research analyzed 377 sustainability reports published during 2015-2018. Result revealed that SDG disclosure has not been varied among companies and only focus on providing decent works and economic growth, health, and action toward climate change. Further, SDG disclosure is associated to an increase in firm value.

Keywords: *Sustainable Development Goals, Sustainability Reporting, Firm Value*

KIA9_CSRS_003

CARBON EMISSION DISCLOSURE: KINERJA LINGKUNGAN, CARBON PERFORMANCE DAN BOARD DIVERSITY

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Abstract

This study aims to see the effect of environmental performance, carbon performance and board diversity on carbon emission disclosure. The population used in this study are non-financial companies listed on the Indonesia Stock Exchange in 2018-2020. The sample obtained in this study was conducted using purposive sampling method by producing 92 samples of companies. Hypothesis testing was carried out using multiple linear regression analysis. Based on the results of the multiple regression test and the t-test, the results show that environmental performance has an effect on carbon emission disclosures, while the variable carbon performance, foreign diversity and company size have no effect on carbon emission disclosures.

Keywords: Carbon Emission Disclosure, Environmental Performance, Carbon Performance, Board Diversity, Company Size.

KIA9_CSRS_004

**PERFORMANCE, AWARD, INSTITUTIONAL OWNERSHIP, MEDIA COVERAGE:
DAMPAK TERHADAP ENVIRONMENTAL DISCLOSURE DI INDONESIA**

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Abstract

This study aims to examine how environmental performance, environmental award, institutional ownership, and media coverage influence environmental disclosure. The population in this study were non-financial companies listed on the Indonesia Stock Exchange and PROPER for the period 2018 – 2020. The research sample was determined using purposive sampling. This study has a sample of 83 data processed using the IBM SPSS 26 statistical program and analyzed using multiple regression. The result of the statistical tests proved that institutional ownership has a positive effect on environmental disclosure. Meanwhile, environmental performance, environmental awards, and media coverage do not affect environmental disclosure.

Keywords: *Environmental Disclosure, Environmental Performance, Environmental Award, Institutional Ownership, Media Coverage.*

KIA9_CSRS_006

PENGARUH TATA KELOLA KEUANGAN DAN TATA KELOLA PERUSAHAAN TERHADAP PENGUNGKAPAN EMISI KARBON

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Abstract

The purpose of this study is to evaluate the factors that influence the disclosure of carbon emissions by publicly traded companies in Indonesia. The sample for this study consisted of 126 companies listed on the Indonesian Stock Exchange between 2018 and 2019 with 252 observations. The results of multiple regression analysis indicated that profitability and firm size had a substantial positive effect on carbon emissions disclosure, but growth, leverage, and the composition of the commission's board had no effect on carbon emissions disclosure. The consequences of this research are critical in encouraging regulatory bodies and policymakers to make carbon emissions disclosure mandatory for businesses in Indonesia, particularly those that are sensitive to and dependent on the environment.

Keywords: *disclosure, emissions, profitability, leverage, independent commissioners*

KIA9_CSRS_010

PENGARUH PROFITABILITAS, *FIRM SIZE* DAN AKTIVITAS PERUSAHAAN TERHADAP PENGUNGKAPAN *SUSTAINABILITY REPORT*

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Abstract

The purpose of this study is to look at the effect of profitability, firm size, and company activities on disclosure of sustainability reports. The measurement index used as a reference for the sustainability report in this study is the Global Reporting Initiative (GRI) G4. The population in this study is non-financial sector companies listed on the Indonesia Stock Exchange in 2016-2019. The sample companies in this study were selected based on a purposive sampling method with several criteria to obtain 10 sample companies. After the data are collected, data analysis is done using multiple linear regression analysis with the help of the SPSS program. Based on the results of the analysis, it shows that the profitability variable has a negative effect on the disclosure of sustainability report. And company activities variable has a positive effect on the disclosure of sustainability report. While the firm size variable did not affect the disclosure of sustainability report.

Keywords: Profitability, Firm Size, Company Activities, Sustainability Report.

KIA9_CSRS_014

RELATIONSHIP BETWEEN CORPORATE GOVERNANCE AND CORPORATE SOCIAL RESPONSIBILITY TO FIRM VALUE WITH FIRM SIZE AS A MODERATING VARIABLE

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Abstract

This research was conducted to determine the effect of Corporate Governance, Corporate Social Responsibility Report on the firm value by using company size as a moderator. The CG mechanism is proxied by the large number of institutional ownership, managerial ownership and the number of independent commissioner members. While firm value measured using Tobins' Q, CSR disclosure calculated by the CSR index and company size proxied by Ln Total Assets. Sampling research used purposive sampling method with 79 manufacturing companies listed on Indonesia Stock Exchange in 2014-2017. Data were analyzed using Partial Least Square (PLS) techniques. The results of this research indicate that there is a positive and significant relationship between independent commissioners, CSR disclosure and company size on firm value. But institutional ownership and managerial ownership, have no significant relationship to firm value. The results of the moderation effect test show that size of the company can be moderator between institutional ownership and independent commissioners to firm value. However, the size of the company does not succeed in moderating the relationship between managerial ownership and disclosure of CSR to firm value.

Keywords: Corporate Governance, Corporate Social Responsibility, company size, Firm value.

KIA9_CSRS_017

PERAN *ISLAMIC SOCIAL REPORTING* SEBAGAI VARIABLE PEMEDIASI DALAM PENGARUH *GOOD CORPORATE GOVERNANCE* TERHADAP KEBERLANJUTAN KEUANGAN

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Abstract

Sustainable finance aims to increase the resilience and competitiveness of Financial Services Institutions to grow and develop sustainably. The development of the Islamic banking business in Indonesia in terms of income earned is still categorized as relatively small compared to conventional banking. Therefore, Islamic banking must improve the performance of its company to grow and develop so that it can compete with conventional banking. This study aims to examine the effect of Good Corporate Governance (GCG) on the Financial Sustainability Ratio (FSR), as well as examine the role of Islamic Social Reporting (ISR) at Indonesia Islamic Bank in influencing the relationship between Good Corporate Governance (GCG) and Financial Sustainability Ratio (FSR). The research method used is a quantitative approach with an analytical method using the Structural Equation Model Partial Least Square (SEM PLS). The subjects in this study were Indonesian Islamic Commercial Banks registered with the Financial Services Authority (OJK) in 2013 - 2019. The direct test results showed that GCG disclosure had a negative and insignificant effect on FSR, then GCG disclosure had a negative and insignificant impact on ISR. ISR disclosure has a positive and significant effect on FSR. The indirect test results show that ISR cannot mediate the relationship between GCG and FSR.

Keywords: FSR, GCG, ISR, ISLAMIC BANK



KIA9_CSRS_019

FAKTOR DETERMINAN PEMENUHAN PRINSIP ISI DAN KUALITAS LAPORAN KEBERLANJUTAN DI PERBANKAN INDONESIA.

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Abstract

This study aims to obtain empirical evidence regarding what factors influence banks in Indonesia to make reports in accordance with the principles of content and quality. The data analysis technique used in this research is multiple regression analysis technique, the research sample is taken from banks in Indonesia that are listed on the JSE and make sustainability reports for 4 (four) consecutive years. The population in this study was 45 companies and only 15 banks qualified for the study with a period from 2016-2019. The results of this study are profitability has a negative effect, company size has a positive effect, company age has a positive effect and government share ownership has a positive effect on the fulfillment of the principles of content and quality of sustainability reports.

Keywords: *profitability, company size, company age, government share ownership and compliance with the principles of content and quality of sustainability reports*

ABSTRAK PAPER

SISTEM INFORMASI, PENGAUDITAN DAN ETIKA PROFESI AKUNTAN (SPEP)

KIA9_SPEP_002

PENGARUH PROFITABILITAS, *LEVERAGE*, DAN UKURAN PERUSAHAAN TERHADAP OPINI AUDIT *GOING CONCERN*

(Pada Perusahaan Manufaktur sub sektor Barang Konsumsi dan Industri Dasar & Kimia yang Berada di Bursa Efek Indonesia Periode 2017-2019)

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Abstract

The purpose of this study was to examine the effect of Profitability, Leverage, Company Size on Going Concern Audit Opinions in manufacturing companies in the Consumer Goods and Basic & Chemical Industry sub-sectors listed on the Indonesia Stock Exchange for the 2017-2019 period. This type of research is quantitative research. The population in this study are manufacturing companies in the consumer goods sub-sector and basic & chemical industries listed on the IDX in 2017-2019. The sampling technique used purposive sampling technique. The sample companies amounted to 27 companies from 116 companies so that the data analyzed amounted to 81. The data analysis techniques used were descriptive statistics and logistic regression. Based on the results of this study indicate that: (1) Profitability has a significant negative effect on Going Concern Audit Opinions, (2) Leverage has an insignificant positive effect on Going Concern Audit Opinions (3) Company Size has no significant positive effect on Going Concern Audit Opinions.

Keywords: Profitability, Leverage, Company Size, Going Concern

KIA9_SPEP_004

FACTORS AFFECTING THE PERFORMANCE OF ACCOUNTING INFORMATION SYSTEMS IN GOVERNMENT AGENCIES

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Abstract

The objective of this study is to examine and find empirical evidence of factors that impacts Accounting Information System (AIS) performance among others user involvement in AIS development, technical capability of AIS personnel, size of organization, management support, formalization of AIS development, and user training and education program. The population used in this study are organizations listed in North Minahasa Regional Work Units in the year 2020. By means of purposive sampling method, this research had gathered primary data in the form of questionnaires from 60 respondents from 22 governmental organizations. The result from linear regression testing showed that only management support and formalization of AIS development had significant positive impacts on AIS performance. On the other hand, user involvement in system development, individual technical skills, size of organization, and user training and education were found to have no significant impacts on AIS performance.

Keywords: *Accounting Information System, Performance, System Usage, User Satisfaction*

KIA9_SPEP_005

PENGARUH KECANGGIHAN TEKNOLOGI INFORMASI, PARTISIPASI MANAJEMEN, DAN KOMPETENSI PENGGUNA SISTEM TERHADAP EFEKTIVITAS SISTEM INFORMASI AKUNTANSI

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Abstract

This study aims to examine the effect of sophistication information technology, management participation, system user competence on the effectiveness of the accounting information system at the National Police Research and Development Center (Puslitbang Polri). The sample used in this study consisted of 55 employees using accounting information systems who were selected using a purposive sampling technique with the criteria assessment method (Judgement Sampling) from a population of all staff of the National Police Research and Development Center (Puslitbang). The data analysis technique used is multiple linear regression analysis using SPSS version 26. The result of this study indicate that the variables of information technology sophistication and management participation partially have a positive and significant effect on the effectiveness of accounting information systems. While the competence of system users partially shows no effect on the effectiveness of the accounting information system. However, based on the results of the F test, it shows that the sophistication of information technology, management participation, and the competence of system users have a simultaneous effect on the effectiveness of the accounting information system.

Keywords: *Effectiveness of Accounting Information Systems, Technological Sophistication Information, Management Participation, and Competency of System Users*

KIA9_SPEP_006

LOGIKA AKUNTANSI SEBAGAI TANTANGAN DALAM IMPLEMENTASI SISTEM ODOO ERP: STUDI KASUS DI PT BERDIKARI (PERSERO)

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Abstract

The purpose of this study is to analyze the accounting logic contained in the ODOO ERP system and how this accounting logic becomes effective in its application at PT Berdikari (Persero). This research is qualitative research in which the primary data is obtained through observation and interviews and secondary data comes from the study of related science literature. The result of the research is that the ODOO ERP at PT Berdikari (Persero) fulfills all the principles of the IFRS-based conceptual framework of financial statements. In the financial reports produced by ODOO, there are several modifications made to comply with regulations from the Ministry of SOEs as a member of the SOE food cluster, but these modifications do not reduce or change the principles contained in the conceptual framework of IFRS-based financial statements.

Keywords: Accounting Information System, BUMN, ERP, IFRS, ODOO, PSAK

KIA9_SPEP_009

PENGARUH *AUDIT FEE*, *AUDIT TENURE* DAN UKURAN KANTOR AKUNTAN PUBLIK TERHADAP KUALITAS *AUDIT* (PERUSAHAAN MANUFAKTUR DI BURSA EFEK INDONESIA TAHUN 2017 – 2019)

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Abstract

The quality of the audit is important for users of information. Many factors affect the quality of this audit, including audit fees, tenure audits and the size of accounting firms. This study aims to determine the effect of audit fees, audit tenure and KAP size on audit quality. The sample in this study were 42 manufacturing companies listed on the Indonesia Stock Exchange (IDX) for 3 years, namely in 2017-2019. The data analysis technique used is multiple linear regression analysis with the help of Eviews version 9.0 program. The results of this study indicate that only KAP Size have a significant effect on audit quality, while audit fees and audit tenure have no significant effect on audit quality. The results of the F test (simultaneously) show that there is a relationship between the variables of audit fees, audit tenure and the size of the public accounting firm on audit quality.

Keywords: *Audit Fee, Audit Tenure, Public Accounting Firm Size, Audit Quality.*

KIA9_SPEP_010

PENGARUH PERTIMBANGAN PASAR KERJA, PELATIHAN PROFESIONAL, PENGAKUAN PROFESIONAL, LINGKUNGAN KERJA, DAN NILAI-NILAI SOSIAL TERHADAP MINAT MAHASISWA MENJADI AKUNTAN PUBLIK DENGAN MOTIVASI EKONOMI SEBAGAI VARIABEL INTERVENING

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Abstract

The purpose of this study was to determine the effect of labor market considerations, professional training, professional recognition, work environment, and social values on student interest in becoming public accountants with economic motivation as an intervening variable. The number of samples was determined by a non-probability sampling technique, namely purposive sampling. This sampling technique determines the sample by considering the specified criteria, so that there are 343 active accounting students studying in the South Tangerang area. Testing the data of this study was processed using SPSS version 26. The results of this study indicate that labor market considerations, professional recognition, work environment, social values and economic motivation partially have a significant effect on student interest in becoming public accountants. Meanwhile, professional training partially has no effect and is not significant on student interest in becoming a public accountant.

Keywords: *Labor Market Considerations, Professional Training, Professional Recognition, Work Environment, Social Values, Economic Motivation And Student Interest In Becoming Public Accountants.*

KIA9_SPEP_011

PENGARUH PROFITABILITAS, LIKUIDITAS DAN UMUR PERUSAHAAN TERHADAP OPINI AUDIT *GOING CONCERN*

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Abstract

This study aims to examine the relationship between profitability, liquidity, firm age to going concern opinion. The independent variables used in this study are profitability, liquidity, and firm age while the dependent variable is going concern opinion. The samples used area a manufacturing companies listed on the Indonesia Stock Exchange in 2017 until 2019. The sampling technique is purposive sampling method, 33 companies have met the predetermined sample criteria. This study uses logistic regression to examine hypothesis. The results indicate liquidity ratio have significant effect to going concern. On other hand profitability and firm age ratio not have significant effect to going concern opinion.

Keywords: Profitability, Liquidity, Firm Age, Going Concern Opinion.

KIA9_SPEP_013

ANALISIS FRAUDULENT FINANCIAL REPORTING MELALUI FRAUD HEXAGON THEORY

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Abstract

This study aims to analyze the factors that drive fraudulent financial reporting using Fraud Hexagon analysis. This study analyzes pressure proxied by financial stability, opportunity proxied by ineffective monitoring, rationalization proxied by external auditor quality, capability proxied by CEO's education, arrogance proxied by the frequent number of CEO's picture, and collusion proxied by cooperation with the government against fraudulent financial reporting. Based on the results of the purposive sampling method, 54 manufacturing companies in the consumer goods industry sector met the sample criteria. The analytical method used is panel data logistic regression analysis through the Eviews 10 application. The results show that pressure, arrogance, and collusion showed an affect on the potential of fraudulent financial reporting. Meanwhile, the opportunity, rationalization, and capability have no effect on the potential of fraudulent financial reporting.

Keywords: *Fraud Hexagon, Fraudulent Financial Reporting, Beneish M-Score*

KIA9_SPEP_014

KUALITAS AUDITOR NON-SPELIALISASI INDUSTRI DAN *NON-BIG FOUR* PADA ERA PANDEMI COVID-19: KOMPLEKSITAS KLIEN SEBAGAI PEMODERASI

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Abstract

This study examines the effect of low audit quality using the proxy of non-industrial specialized auditors and non-Big Four public accounting firms on modified audit opinion (MAO). This study also examines the moderating role of client complexity on low audit quality and MAO and specifically examines how COVID-19 affects these relationships. The study sample was collected using a purposive technique from the financial statements of non-financial publicly listed companies on the Indonesia Stock Exchange for 2018-2020, and 1020 observations were obtained. Using logistic regression model analysis, this study finds evidence different from the expected hypothesis where non-Big Four have a greater tendency to issue MAOs but find no evidence of an association of non-industry-specialized auditors and a tendency to issue MAOs. Second, this study finds that client complexity has a moderating role that strengthens the positive relationship between non-Big Four and MAO. Furthermore, this study found that during the COVID-19 pandemic period in 2020, non-specialized auditors had higher audit quality than the period before the pandemic. Finally, this study found that in the COVID-19 pandemic, client complexity had a moderating role that weakened the positive association between the non-Big Four and MAO. The findings of this study have implications for the standard setters, and other stakeholders, that client complexity and the COVID-19 pandemic have a moderating role that can affect audit quality.

Keywords: *non-specialized auditor, non-Big Four, client complexities, COVID-19, modified audit opinion*

KIA9_SPEP_018

DETERMINAN KUALITAS AUDIT PADA PERUSAHAAN YANG MELAKUKAN *INITIAL PUBLIC OFFERING (IPO)*

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Abstract

This study was conducted to examine the effect of audit tenure, auditor reputation, KAP size and audit fees on audit quality. The sample selection technique used is purposive sampling, namely sampling is done by providing conditions or criteria. The population in this study were 54 companies conducting Initial Public Offerings (IPOs) that were listed on the Indonesia Stock Exchange (IDX) in 2021 and the sample obtained was 42 companies. The data was obtained from the list of prospectuses listed on the IDX. Data analysis used statistical analysis using SPSS version 20. The results partially show that the auditor's reputation has a significant effect on audit quality, while the variables of audit tenure, KAP size and audit fees have no effect on audit quality.

Keywords: *audit tenure, reputasi auditor, ukuran KAP, audit fee, kualitas audit*

KIA9_SPEP_020

DETERMINAN PENERIMAAN OPINI AUDIT *GOING CONCERN* PADA PERUSAHAAN MANUFAKTUR DI INDONESIA

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Abstract

Many companies go public competing to maintain their business and to gain the trust of stakeholders the company has a responsibility to provide financial statements in accordance with Financial Accounting Standard. This research aims to test the influence of the reputation of the Public Accountant firm, the size of the client's company and the opinion shopping on the acceptance of audit opinion going concern. The data used is the financial statements that have been audited on manufacturing companies on the Indonesia Stock Exchange in 2015 – 2019. Based on sampling techniques, namely purposive sampling with consideration of certain criteria, 42 samples were obtained by the company. The results showed that Accounting Public Firm's reputation and opinion shopping did not have the effect of audit opinion going concern, while the size of the client's company had an influence on audit opinion going concern on manufacturing companies listed on the Indonesia Stock Exchange in 2015-2019.

Keywords: *Accounting Public Firm's reputation, client company size, opinion shopping, audit opinion going concern*

KIA9_SPEP_022

DETERMINAN OPINI AUDIT *GOING CONCERN* PADA PERUSAHAAN MANUFAKTUR DI BURSA EFEK INDONESIA

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Abstract

According to phenomenon of manufacturing companies in Indonesia that have received going concern audit opinions and the decline in the performance of the manufacturing sector up to 45.64% in the first quarter of 2020, this study aims to analyze the determinants of going concern audit opinions. The sample in this study was determined using the purposive sampling method so that a sample of 39 companies was obtained and hypothesis testing in this study used logistic regression analysis with the statistical tool Eviews 10. The results showed that profitability had no significant negative effect on going-concern audit opinion, while the previous year's audit opinion has a positive and significant effect on going-concern audit opinion. Taken together, profitability and previous year's audit opinion also have a significant effect on going concern audit opinion. Based on the results of empirical research, the theoretical implications explain that an auditor to provide an opinion on the results of the audited financial statements does not only look at the profitability of the financial statements, but an auditor also considers the results of the previous year's audit report opinion, although there are still many the factors that can affect the assessment of an auditor in providing an audit opinion to stating the results of a company's financial statements with a going concern audit opinion.

Keywords: *Going Concern Audit Opinion, Profitability, Previous Year Audit Opinion.*

KIA9_SPEP_023

DAMPAK DIGITAL *TECHNOSTRESS* DAN *DIGITAL TECHNOLOGY SELF-EFFICACY* TERHADAP NIAT PENGGUNAAN *FINTECH* PADA KONSUMEN GENERASI Z DI INDONESIA

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Abstract

This study aims to investigate the impact of digital technostress and digital technology self-efficacy on the intention to use FinTech among Generation Z consumers in Indonesia. The background of this research is that the presence of FinTech is not only an innovation that makes it easier for consumers, but also can support sustainable development and green accounting. Therefore, the use of FinTech is necessary for usage. There are currently no studies investigating the barriers to using FinTech in Indonesia. This study provides knowledge about the impact of technostress (complexity, overload, invasion, and uncertainty) on intention to use FinTech and the role of self-efficacy as a moderator of the relationship between variables. This study uses a questionnaire survey of consumers of Generation Z in Indonesia. A total of 122 respondents were analyzed by Structural Equation Modeling (SEM). The results of the study show that complexity and overload reduce the use of FinTech. In addition, consumers who have confidence that they can use digital technology well (self- efficacy) increase their intention to use FinTech and can reduce the impact of technostress on intention to use FinTech. The results of the research are expected to be input for innovators and policymakers to make FinTech applications easier to use so that consumers will continue to use FinTech to support sustainable development

Keywords: *FinTech, Technostress, Self-efficacy, Sustainability, Indonesia*

KIA9_SPEP_024

PENGARUH ETIKA, PROFESIONAL, DAN KEPATUHAN AKUNTAN TERHADAP PRODUKTIFITAS KINERJA AKUNTAN DENGAN MASA PANDEMI COVID-19 SEBAGAI VARIABEL MODERASI

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Abstract

This study aims to examine whether the COVID-19 pandemic can moderate the influence of accountants' ethics, professionalism and compliance on the productivity of accountants' performance. This research was conducted at a Public Accounting Firm in the Jakarta area filled with auditors as many as 54 respondents, using probability sampling method with random sampling technique using primary data. This study used t test and F test. positive, Accountant Compliance does not have a positive effect on Accountant Performance Productivity and the COVID-19 Pandemic period is not able to moderate the influence of ethics, professionalism and accountant compliance on accountant performance productivity.

Keywords: Accountants' Ethics, Professionalism, Compliance, COVID-19

KIA9_SPEP_025

PENGARUH STRESS KERJA AUDITOR DAN PENDAPATAN KAP TERHADAP KUALITAS AUDIT

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Abstract

This research aims to examine the effect of auditor work pressures and public accounting firms' income on the quality of audits in manufacturing companies registered in the 2007-2015 IDX research period in Indonesia. The study used discretionary accrual as a proxy for audit quality. Sampling for this study used the purposive sampling method with the final results of 401 data by 93 manufacturing companies registered on IDX. Hypothesis testing in this study used multiple linear regressions and obtained the results of research that work stress did not have a significant effect on the quality of audits and income belonging to public accounting firms had a significant effect on audit quality.

Keywords : *audit quality, work stress, fee audit, conflict, discretionary accrual*

KIA9_SPEP_026

DETERMINAN EFEKTIVITAS SISTEM INFORMASI AKUNTANSI : STUDI EMPIRIS PADA RUMAH SAKIT TIPE C DI KOTA TANGERANG

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Abstrak

Tujuan : Penelitian ini bertujuan untuk mengetahui pengaruh pemanfaatan teknologi informasi, kemampuan teknik personal, dan dukungan manajemen puncak terhadap efektivitas sistem informasi akuntansi.

Metodologi penelitian : Teknik sampling yang digunakan dalam penelitian ini adalah simple random sampling menggunakan data primer yang berasal dari kuesioner yang diisi oleh staf bagian administrasi dan keuangan yang menggunakan sistem informasi akuntansi terkomputerisasi di rumah sakit yang berada di Kota Tangerang. Uji statistik dan pengolahan data dilakukan dengan menggunakan Partial Least Square (SmartPLS 3.0). Kuesioner yang dikirimkan sebanyak 68 kuesioner dan kuesioner yang kembali dan layak diolah sebanyak 63 kuisisioner (response rate 91%)

Hasil : Hasil pengujian hipotesis dalam penelitian ini menunjukkan variabel kemampuan teknik personal dan dukungan manajemen puncak berpengaruh signifikan terhadap efektivitas sistem informasi akuntansi, sedangkan variabel pemanfaatan teknologi informasi berpengaruh tidak signifikan terhadap efektivitas sistem informasi akuntansi.

Limitasi : Keterbatasan dalam penelitian ini adalah sedikitnya sampel yang digunakan dan wilayah rumah sakit yang tidak menyeluruh sehingga memiliki generalisasi terbatas.

Kontribusi : Penelitian ini berusaha untuk menjelaskan lebih lanjut tentang faktor apa saja yang mempengaruhi efektivitas sistem informasi akuntansi pada rumah sakit tipe C di Kota Tangerang.

Kata kunci : pemanfaatan teknologi informasi, kemampuan teknik personal, dukungan manajemen puncak, efektivitas sistem informasi akuntansi

KIA9_SPEP_027

PENGARUH DIGITALISASI AUDIT (SURVEI PADA KAP BIG FOUR DAN NON BIG FOUR DI INDONESIA)

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Abstract

This study aims to empirically examine the impact of audit digitization on the auditor-client relationship, changes in audit regulations, structural and procedural changes of auditors, and auditors' profile. Data were collected through a self-distributed online questionnaires, completed by 98 respondents who are Audit Managers, Senior Managers, Directors, and Partners at Public Accounting Firms in Indonesia. The data analysis method used is Structural Equation Modeling (SEM). SEM is chosen as an analytical technique that can measure latent constructs using measurement indicators. Specifically, the SEM method chosen is Partial Least Square (PLS) because it is suitable for predictive purposes, it can analyze data those are not normally distributed, and it can analyze data with a limited sample size. The results of this study indicate that audit digitization has significant impacts on the relationship between auditors and clients, changes in audit regulations, changes in audit's structural and procedural, and auditors' profile.

Keywords: *audit digitization, big data analytics, artificial intelligence, SEM-PLS.*



KIA9_SPEP_028

OPINI AUDIT TERHADAP KEBERLANGSUNGAN PERUSAHAAN

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Abstrak

Tujuan adanya penelitian yaitu untuk menguji kemampuan komite audit dalam memoderasi likuiditas, leverage, dan profitabilitas terhadap opini audit going concern dengan firm size sebagai variabel kontrol pada perusahaan infrastruktur yang terdaftar di Bursa Efek Indonesia tahun 2016 sampai dengan 2020. Penelitian ini menggunakan desain penelitian kausalitas, dengan jenis data yang digunakan adalah data sekunder dengan menggunakan aplikasi SPSS sebagai alat analisis. Jumlah populasi yang digunakan dalam penelitian ini sebanyak 39 perusahaan infrastruktur yang terdaftar di Bursa Efek Indonesia periode 2016 sampai 2020 dengan sampel yang digunakan sebanyak 195 observasi dan dipilih dengan menggunakan teknik purposive sampling. Hasil penelitian ini menunjukkan bahwa likuiditas dan leverage tidak berpengaruh terhadap opini audit going concern, sedangkan profitabilitas berpengaruh negatif terhadap opini audit going concern. Adapun untuk komite audit menunjukkan hasil bahwa keberadaan komite audit dapat memperkuat pengaruh likuiditas terhadap opini audit going concern sedangkan untuk pengaruh leverage dan profitabilitas terhadap opini audit going concern tidak dapat dimoderasi oleh komite audit.

Keywords: Likuiditas, Leverage, Profitabilitas, Komite Audit dan Opini Audit Going Concern

KIA9_SPEP_029

PENGARUH PERILAKU PROFESIONAL AUDITOR, KOMPETENSI AUDITOR DAN SIKAP SKEPTIS AUDITOR TERHADAP KUALITAS AUDIT PADA KANTOR AKUNTAN PUBLIK DI JAKARTA PUSAT

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Abstract

The purpose of this study is to examine and provide empirical evidence about the influence of competence and auditor skepticism on audit quality. This study uses primary data obtained through a questionnaire filled out by respondents, nay auditors working in the Jakarta Public Accountant Office. The sampling method used in this study is convenience sampling. The number of auditors sampled in this study were 87 respondents from Public Accounting Firms (KAP) located in the Central Jakarta area and registered in the directory of the Indonesian Institute of Certified Public Accountants (IAPI). The independent variables in this study consisted of auditor's professional behavior, auditor's competence and auditor's skepticism. While the related variable is audit quality. The data processing method used is multiple linear regression analysis. This analysis is complemented by a validity test, a reliability test and a classic assumption test. Based on the results of this study indicate that (1) professional behavior has a significant effect on audit quality, (2) competence has a significant effect on audit quality, (3) skepticism has a significant effect on audit quality, (3) auditor's professional behavior, competence and skepticism have a simultaneous effect on audit quality.

Keywords: Professional Behavior, Auditor Competence, Auditor Skepticism, and Audit Quality



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