

## SURAT TUGAS

Nomor : 00065/K.6.4/ST/FEB/X/2021

Dekan Fakultas Ekonomi dan Bisnis Universitas Katolik Soegijapranata memberikan tugas kepada:

- Nama : Yusni Warastuti, SE., M.Si NIDN : 0627067601
- Status : Tenaga Pendidik/Dosen Fakultas Ekonomi dan Bisnis  
Universitas Katolik Soegijapranata
- Tugas : Presenter dengan judul paper Siklus Hidup Perusahaan : Kebijakan Dividen Masa Pandemi Covid-19 pada acara Simposium Nasional Akuntansi (SNA) yang ke-24 Jambi yang diselenggarakan oleh Universitas Jambi
- Tempat : Secara Daring / Online
- Waktu : 27 - 29 Oktober 2021
- Keterangan : Harap melaksanakan tugas dengan baik dan penuh tanggung jawab, serta memberikan laporan setelah melaksanakan tugas.



Semarang, 27 Oktober 2021

Dekan,

**DRS. THEODORUS SUDIMIN, MS**

**NPP:058.1.1990.074**



IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN AKUNTAN PENDIDIK



# PROSIDING SIMPOSIUM NASIONAL AKUNTANSI XXIV

IKATAN AKUNTAN INDONESIA KOMPARTEMEN AKUNTAN PENDIDIK

**“ SAILUN SALIMBAI MEMBANGUN NEGERI,  
AKUNTAN PENDIDIK SIAP BERPERAN MEWUJUDKAN  
SUSTAINABLE DEVELOPMENT GOALS ”**

Penyelenggara :  
**FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS JAMBI**  
Jambi, 27 - 29 Oktober 2021





IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN AKUNTAN PENDIDIK

# PROSIDING SIMPOSIUM NASIONAL AKUNTANSI XXIV



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Jambi, 27 -29 oktober 2021

**Penyunting :**

**Fitrini Mansur, S.E., M.Si**

**Dr. Netty Herawaty, S.E., M.Si., Ak., CA**

**Dr. Ilham Wahyudi, S.E., M.Si**

**Dr. Enggar DP Arum, S.E, M.Si, Ak., CA**

**Dwi Hastuti, S.E., M.Sc**

**Faradina Zevaya, S.E., M.E**



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KOMPARTEMEN AKUNTAN PENDIDIK

## Prosiding

### Simposium Nasional Akuntansi XXIV

Ikatan Akuntansi Indonesia Kompartemen Akuntan Pendidik

#### “SAILUN SALIMBAI MEMBANGUN NEGERI, AKUNTAN PENDIDIK SIAP BERPERAN MEWUJUDKAN SUSTAINABLE DEVELOPMENT GOALS”

Jambi, 27 – 29 Oktober 2021

#### Penyunting:

Fitriani Mansur, SE, M.Si  
Dr. Netty Herawaty, SE, M.Si, Ak, CA  
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## **KATA PENGANTAR KETUA PANITA SIMPOSIUM NASIONAL AKUNTANSI XXIV JAMBI**

Segala Puji dan Syukur dipanjatkan kepada Allah SWT, karena berkat rahmat dan karunia-Nya pula kegiatan Simposium Nasional Akuntansi ke-24 ini dapat terlaksana. Fakultas Ekonomi dan Bisnis Universitas Jambi sebagai tuan rumah penyelenggaraan, seharusnya melaksanakan SNA ke-23 tahun 2020. Namun dikarenakan pada tahun tersebut merupakan awal terjadinya pandemi Covid-19 maka setelah panitia berkonsultasi dengan berbagai pihak, maka pelaksanaan di Universitas Jambi ditunda dan digantikan dengan pelaksanaan SNA secara Virtual.

Pada kegiatan Simposium Nasional Akuntansi XXIV adalah yang pertama kalinya diselenggarakan secara Hybrid yaitu dengan memadukan pertemuan tatap muka (luring) dan pertemuan secara daring. Lonjakan angka pandemi Covid 19 pada awal Juli hingga Agustus 2021 yang menghantam kita Bangsa Indonesia. Dalam prahara yang demikian, semangat dan optimisme tetap kami jaga dengan keyakinan bahwa tidak ada badai yang tidak berlalu. Dengan terus berkonsultasi dan berkordinasi kepada berbagai pemangku kebijakan, baik pengurus pusat Kompartemen Akuntan Pendidik IAI, Pimpinan Perguruan Tinggi, Kepala Daerah pada tingkat Provinsi, Kota dan Kabupaten, kami panitia pelaksana SNA XXIV tetap istiqomah untuk melaksanakan silaturahmi ilmiah SNA XXIV di Universitas Jambi.

Tema pada SNA XXIV tahun 2021 adalah “Sailun Salimbai Membangun Negeri, Akuntansi Pendidik Siap Berperan Untuk Mewujudkan Sustainable Development Goals”. Kegiatan ini mendapatkan banyak respon yang positif dari berbagai peneliti, akademisi, mahasiswa dan praktisi. Tercatat ratusan paper yang masuk dan telah melalui proses review yang ketat. Tentu saja hasil hasil riset tersebut sangat memberikan kontribusi dalam pengembangan ilmu akuntansi.

Terima kasih kami ucapkan kepada berbagai pihak yang telah mendukung terselenggaranya kegiatan SNA XXIV tahun 2021 di Universitas Jambi. Selamat datang kami ucapkan kepada seluruh peserta dan pemakalah di Bumi Sepucuk Jambi Sembilan Lurah. Sirih berlipat sirih pinang, Sirih dari pulau berhala, Kami ucapkan selamat datang, Kepada seluruh akuntan di kegiatan SNA.

Jambi, 11 Oktober 2021

**Dr. Ilham Wahyudi, SE, M.Si**  
Ketua Panitia



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## **SAMBUTAN**

### **DEKAN FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS JAMBI**

Segala puji syukur senantiasa kita panjatkan ke hadirat Tuhan Yang Maha Esa, yang telah melimpahkan rahmat dan berkah-Nya kepada kita semua. Simposium Nasional Akuntansi diselenggarakan secara rutin setiap tahun dengan bergantian dari satu Universitas ke Universitas yang lain, namun dikarenakan pandemi COVID 19 kegiatan ini sempat tertunda. Salah satu keberkahan Tuhan yang saat ini kita rasakan adalah nikmat kesehatan sehingga kita dapat menyelenggarakan kegiatan SNA ke XXIV di Universitas Negeri Jambi tahun ini. Merupakan suatu kehormatan dan kebanggaan Fakultas Ekonomi dan Bisnis Universitas Jambi berkesempatan serta dipercaya untuk menjadi tuan rumah SNA ke XXIV yang digelar secara Hybrid

Saya, selaku Dekan Fakultas Ekonomi dan Bisnis Universitas Jambi mengucapkan selamat datang kepada peserta, para akademisi, peneliti, dan praktisi, dimana kita memiliki kesempatan memanfaatkan acara seperti ini untuk berbagi ilmu pengetahuan dan membangun jaringan dengan peneliti lainnya, khususnya dalam bidang akuntansi. Semoga dengan kegiatan ini dapat bermanfaat untuk pengembangan dunia riset akuntansi kedepan

Pada SNA XXIV tahun 2021 ini, tema yang kami angkat adalah “Sailun Salimbai Membangun Negeri, Akuntansi Pendidik Siap Berperan Untuk Mewujudkan Sustainable Development Goals”

Kegiatan SNA ke XXIV ini dapat terselenggara berkat dukungan dari berbagai pihak. Untuk itu pada kesempatan ini izinkan kami mengucapkan terima kasih kepada panitia yang telah bekerja keras demi kelancaran pelaksanaan kegiatan ini. Terima kasih atas kehadiran peserta dan pemakalah yang telah menyukseskan pelaksanaan SNA ke XXIV, para sponsor, serta semua pihak yang membantu terlaksananya kegiatan ini sehingga dapat berjalan dengan baik.

Jambi, 11 Oktober 2021

**Dr. H. Junaidi, SE, M.Si**  
Dekan



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## **SAMBUTAN REKTOR UNIVERSITAS JAMBI**

Segala puji dan syukur kita panjatkan ke hadirat Tuhan Yang Maha Esa atas limpahan rahmat-Nya dan berkah-Nya kepada kita semua. Saya menyambut baik berkenaan dengan pelaksanaan Simposium Nasional Akuntansi tahun 2021 di Universitas Jambi. Suatu kebanggaan bagi kami diberikan kepercayaan yang sungguh luar biasa untuk menjadi tuan rumah. Meskipun kegiatan ini tertunda dari tahun sebelumnya, disebabkan Pandemi Covid-19. Namun, hal tersebut mengajarkan kita untuk sabar, tawakal dan ikhtiar bahwa segala cobaan pasti ada akhirnya. Proses tersebut harus disambut bukan dengan menyerah pada keadaan akan tetapi bertahan dan berjuang memperbaiki keadaan. Semangat inilah yang harus kita gelorakan dan sekaranglah momentum kita sebagai pendidik untuk dapat memberikan kontribusi bagi kemajuan bangsa kita. Hal ini sejalan dengan Tema yang diangkat dalam kegiatan Simposium Nasional Akuntansi ke XXIV tahun 2021 di Universitas Jambi “SAILUN SALIMBAI MEMBANGUN NEGERI, AKUNTAN PENDIDIK SIAP BERPERAN UNTUK MEWUJUDKAN *SUSTAINABLE DEVELOPMENT GOALS*”.

Saya, selaku Rektor Universitas Jambi mengucapkan selamat datang kepada peserta, para akademisi, peneliti, dan praktisi serta mahasiswa pada Simposium Nasional Akuntansi ke XXIV tahun 2021 di Universitas Jambi. Harapan saya kegiatan ini tentunya menjadi wadah dalam bertukar pikiran, ide dan berbagi pengetahuan mengenai riset terkini di bidang akuntansi untuk dapat memberikan dampak nyata bagi kemaslahatan umat dan kemajuan bangsa ini.

Ucapan terimakasih saya sampaikan kepada semua pihak yang telah mempersiapkan kegiatan ini, baik panitia lokal maupun panitia pusat yang telah bekerja keras untuk mewujudkan dan mensukseskan Simposium Nasional Akuntansi ke XXIV tahun 2021 di Universitas Jambi. Kemudian, penghargaan dan terimakasih kepada Pemerintah Daerah, Instansi Swasta dan *Stakeholders* yang turut membantu dan mendukung kegiatan ini. Permohonan maaf secara tulus saya sampaikan atas hal-hal yang kurang berkenan terkait dengan penyelenggaraan kegiatan ini.

Demikian sambutan dari saya disertai harapan semoga kegiatan ini menjadi pengalaman berharga bagi seluruh peserta dan *legacy* bagi Universitas Jambi untuk menggelorakan “SAILUN SALIMBAI MEMBANGUN NEGERI”.

Jambi, 11 Oktober 2021

**Prof. Drs. H. Sutrisno, M.Sc., Ph.D.**  
Rektor





## SAMBUTAN KETUA IAI-KAPd

Puji syukur yang tak terhingga kita panjatkan ke hadirat Allah SWT, berkat rahmat dan kasih sayangnya, Ikatan Akuntansi Indonesia Kompartemen Akuntan Pendidik (IAI-KAPd) bekerjasama dengan Universitas Jambi (UNJA) Provinsi Jambi dapat menyelenggarakan Simposium Nasional Akuntansi pada tahun 2021 ini, SNA XXIV mengambil tema: **“Sailun Salimbai Membangun Negeri Akuntan Pendidik Siap Berperan Mewujudkan Sustainable Development Goals”**.

Pada era Revolusi Industri 4.0 para Akuntan harus mulai membuat beberapa perubahan agar dapat menjawab tantangan di era Revolusi 4.0. Sebagai Akuntan pendidik, kita juga dihadapkan pada tantangan untuk membuat kurikulum yang dapat mencetak para Akuntan yang dapat berkiprah di era Revolusi Industri 4.0. *Good governance* memiliki hubungan yang erat dengan Revolusi Industri 4.0. Pemerintah telah mengesahkan peraturan maupun perundangan dalam bidang sistem informasi untuk mewujudkan *e-government*. Pemerintah telah menuangkan *Good governance* dalam pengelolaannya, agar tercipta pemerintahan yang efektif dan efisien. Pemanfaatan teknologi informasi (e-government) diyakini akan dapat meningkatkan *Good Governance*.

Di era revolusi industri 4.0, aktivitas-aktivitas rutin perusahaan sudah dapat digantikan oleh teknologi. Namun, hal-hal yang berkaitan dengan pembentukan karakter tidak dapat dilakukan oleh teknologi. Sebagai contoh membangun teamwork yang solid, kejujuran, kedisiplinan dan hal-hal lain yang berkaitan dengan karakter yang tidak dapat digantikan oleh teknologi. Kompetensi saja tidak cukup dalam menghadapi era Revolusi Industri 4.0 tetapi harus mengutamakan kolaborasi dan sinergi.

Terima kasih kepada seluruh Perguruan Tinggi di Provinsi Jambi dan lainnya yang telah bekerja keras agar penyelenggaraannya Simposium Nasional Akuntansi XXIV ini menjadi sukses. Terima kasih kepada Pemerintah Provinsi Jambi dan Pemerintah Kota Jambi atas kontribusi dan perkenaanannya menerima delegasi SNA untuk melakukan simposium di Jambi. Terima kasih kepada seluruh Bapak dan Ibu Reviewer, presenter, dan peserta yang telah dapat berkontribusi untuk suksesnya penyelenggaraan SNA XXIV Jambi 2021.

Semoga Allah SWT memberikan keberkahan pada kita semua. Aamiin Ya Robbal Alamin.

Jambi, 11 Oktober 2021

Ketua IAI KAPd

**Prof. Dr. Dian Agustria,SE.,M.Si,Ak,CA.**



## SAMBUTAN KETUA DPN IAI

**Assalamu'alaikum Wr. Wb.**

Alhamdulillah, puji syukur kita panjatkan ke hadirat Allah SWT atas rahmat dan karunia-NYA kita dapat melaksanakan kembali Simposium Nasional Akuntansi (SNA) XXIV di Universitas Jambi pada 27-29 Oktober 2021 di tengah keterbatasan adanya pandemi Covid-19.

Adanya pandemi tidak menyurutkan semangat para akuntan pendidik yang tergabung dalam Kompartemen Akuntan Pendidik Ikatan Akuntan Indonesia (KAPd IAI) untuk melaksanakan SNA, ajang pertemuan akbar akuntan pendidik yang rutin diselenggarakan setiap tahunnya. Untuk pertama kalinya SNA digelar secara Hybrid, yakni diselenggarakan secara tatap muka dan secara online sehingga dapat menjangkau seluruh akuntan pendidik yang tersebar di berbagai provinsi di Indonesia.

Saya mengapresiasi segenap usaha KAPd IAI atas terselenggaranya SNA XXIV ini. Atas nama IAI, kami mengucapkan terima kasih dan penghargaan kepada Pemerintah Provinsi Jambi dan Universitas Jambi yang telah menjadi tuan rumah SNA XXIV, serta yang turut membantu sehingga acara ini dapat terlaksana dengan baik.

Peran aktif KAPd IAI dalam peningkatan kualitas riset di Indonesia sejalan dengan program kerja strategis IAI yang telah ditetapkan Dewan Pengurus Nasional (DPN) IAI pada Kongres IAI ke-XII di tahun 2018, yakni **Prakarsa 6.1: Mengusai Perubahan, Menyiapkan Masa Depan**. Di mana di dalamnya terdapat Prakarsa 2 program kegiatan yang bertujuan untuk meningkatkan peran inklusif akuntan pendidik melalui riset akuntansi, keuangan, dan bisnis serta sesuai bidang keilmuan yang aplikatif dalam menjawab permasalahan bangsa

Tema SNA kali ini adalah “Sailun Salimbai Membangun Negeri, Akuntan Pendidik Siap Berperan untuk Mewujudkan *Sustainable Development Goals*”. Tema ini sudah sesuai dengan acuan agenda pembangunan nasional, yakni meningkatkan kesejahteraan masyarakat. Terlebih lagi dengan adanya pandemi Covid-19, Akuntan diharapkan dapat meningkatkan perannya sebagai katalisator dalam percepatan pemulihan ekonomi nasional.

Saya yakin dengan kompetensi **Chartered Accountant** yang dimiliki oleh para Akuntan pendidik dapat meningkatkan peran dan kontribusi Akuntan Pendidik sebagai *solution of the nation* melalui riset-riset yang bermanfaat, aplikatif, dan inovatif sehingga dapat mendorong percepatan pemulihan ekonomi nasional demi terwujudnya *prosperous society*.

Saya ucapkan selamat bagi Bapak/Ibu Akuntan pendidik yang hasil risetnya telah berhasil diterima oleh panitia untuk dapat dipresentasikan dalam kegiatan bergengsi ini. Saya berharap hasil riset yang terkumpul pada SNA ini dapat menjadi karya nyata yang dapat memberi rekomendasi strategis kepada pemerintah, khususnya Badan Riset dan Inovasi Nasional dalam mewujudkan kesejahteraan masyarakat.

Selamat Bersimposium.

Jambi, Oktober 2021

Dewan Pengurus Nasional IAI

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

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68	Ni Putu Sri Harta Mimba, PhD.,MSi.,SE.,Ak.,CA.,CMA	Universitas Udayana
69	Prof. Djoko Suhardjanto	Universitas Sebelas Maret





## SUSUNAN PANITIA

**LAMPIRAN**

**KEPUTUSAN REKTOR UNIVERSITAS JAMBI**

**NOMOR : 3911 /UN21/DL/2021**

**TANGGAL : 09 SEP 2021**

**TENTANG : PANITIA SIMPOSIUM NASIONAL AKUNTANSI (SNA) XXIV PADA FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS JAMBI TAHUN 2021**

KEDUDUKAN DALAM PANITIA	NAMA
1. Pengarah	Prof. Drs. Sutrisno, M.Sc., Ph.D Rektor Universitas Jambi
2. Penanggung Jawab	Dr. Junaidi, S.E., M.Si Dekan Fakultas Ekonomi dan Bisnis Universitas Jambi
3. Steering Committee	<ol style="list-style-type: none"> <li>1. Wakil Dekan Bidang Akademik, Kerjasama dan Sistem Informasi FEB UNJA.</li> <li>2. Wakil Dekan Bidang Umum, Perencanaan dan Keuangan FEB UNJA.</li> <li>3. Wakil Dekan Bidang Kemahasiswaan dan Alumni.</li> <li>4. Ketua Jurusan Akuntansi FEB UNJA.</li> <li>5. Ketua IAI Wilayah Jambi</li> <li>6. Kepala Dinas Pariwisata dan Kebudayaan Kota Jambi</li> <li>7. Kepala Dinas Komunikasi dan Informasi Kota Jambi</li> <li>8. Kepala Dinas Perthubungan Kota Jambi</li> <li>9. Kepala Biro Administrasi Pimpinan Sekretariat Daerah Provinsi Jambi</li> <li>10. Kabag Umum Kota Jambi</li> </ol>
4. Ketua Wakil Ketua	Dr. Ilham Wahyudi, S.E., M.Si Dr. Hj. Sri Rahayu, S.E., M.S.A., Ak., CA
5. Sekretaris	<ol style="list-style-type: none"> <li>1. Riski Hernando, S.E., M.Sc</li> <li>2. Widya Sari Wendri, S.E., M.Si</li> </ol>
6. Bendahara	<ol style="list-style-type: none"> <li>1. Nela Safelia, S.E., M.Si</li> <li>2. Edy Firza, S.E., M.Acc, Ak., CA</li> </ol>
7. Tim Kerja	
7.1 Bidang Akomodasi dan Transportasi	
- Koordinator - Anggota	Wirmic Eka Putra, S.E., M.Si <ol style="list-style-type: none"> <li>1. Dr. H. Mohd. Ikhsan, S.E., M.Si</li> <li>2. Misni Erwati, S.E., M.Si</li> <li>3. Fredy Olinsar, S.E., M.Ak</li> <li>4. Primadi Prasetyo, S.E., M.S.Ak</li> <li>5. Dios Nugraha, S.E., M.Ak</li> <li>6. Adi Ikhsan Syukri Amri, S.E., M.M</li> <li>7. Sapriyadi, S.E</li> <li>8. Delta Forza, S.E., M.Ak</li> <li>9. Lisa Ermitri</li> <li>10. Indah Dwi</li> <li>11. Revina Zahara</li> <li>12. Naunah Rila Anindya</li> <li>13. Weni Febriani</li> <li>14. Elega Novita Sari</li> <li>15. Regita R Saragih</li> <li>16. Zhaffrah Azzah Hasanah</li> <li>17. Anggun Yuliana</li> <li>18. Rizqi Tiwi Kusuma Dewi</li> </ol>
7.2 Bidang Kesekretariatan	
- Koordinator - Anggota	Netty Herawati, S.E., M.Si., Ak <ol style="list-style-type: none"> <li>1. Reni Yustien, S.E., M.Si., Ak., C.A</li> <li>2. Wiwik Tiswiyanti, S.E., M.M., Ak., C.A</li> <li>3. Rahayu, S.E., M.Sc</li> <li>4. Dwi Hastuti, S.E., M.Sc</li> <li>5. Paradina Zevaya, S.E., M.E</li> </ol>

6.Airisarukmila ....



	<ol style="list-style-type: none"><li>6. Airisarukmida, S.E</li><li>7. Esiska, S.E</li><li>8. Levi Selvia, S.E</li><li>9. Sartika</li><li>10. Sartika, A.Md</li><li>11. Reza Fajriansyah</li><li>12. Arsyi Zahwa</li><li>13. Natasya Febrina</li><li>14. Irene Febryanti</li><li>15. Tania Raissa Nabila</li><li>16. Salsabila Ardelia Indra</li><li>17. Amelia Sewa</li><li>18. Devi Asiska</li><li>19. Indra Fatyasta Wijaya</li><li>20. Nova Linda</li><li>21. Nia Trianjani</li><li>22. Yulianti Fajrin</li><li>23. Reza Hanifah</li></ol>
<b>7.3 Bidang Seminar dan Jurnal</b>	
<ul style="list-style-type: none"><li>- Koordinator</li><li>- Anggota</li></ul>	<p>Hj. Fitriani Mansyur, S.E., M.Si</p> <ol style="list-style-type: none"><li>1. Dr. Drs. Syahmardi Yacob, M.B.A</li><li>2. Dr. H. Afrizal, SE, M. Si, Ak, CA</li><li>3. Dr. H. Mukhzarudfa, SE, M. Si</li><li>4. Dr. Ratih Kusumastuti, S.E., M.M</li><li>5. Dr. Achmad Hizazi, S.E., M.Com., Ak., C.A</li><li>6. Nicodemus</li><li>7. Deci Fachrosi</li><li>8. Shinta Adelia Sari</li><li>9. Revi Ilham Gusniadi</li><li>10. Henny Kristianing Putri</li><li>11. Khoirany</li><li>12. Tri Yuliah Sakti</li></ol>
<b>7.4 Bidang Acara dan Pameran</b>	
<ul style="list-style-type: none"><li>- Koordinator</li><li>- Anggota</li></ul>	<p>Rita Friyani, S.E., M.Si</p> <ol style="list-style-type: none"><li>1. Drs. Iskandar Sam, Ak, CA, M. Akun</li><li>2. Novita Ekasari, S.E., M.M</li><li>3. Ade Perdana Siregar, S.E., M.M</li><li>4. Novita Sari, S.E., M.M</li><li>5. Ary Dean Amri, S.E., M.E</li><li>6. Drs. Indra Sulaksana, M.Si</li><li>7. Dra. Destrinelli, M.Pd</li><li>8. Munsiah, S.H</li><li>9. Chaetrin Elsa Olivia</li><li>10. Putri Rczkia Rhamazharti</li><li>11. Suci Ameliya</li><li>12. Raudah ZN</li><li>13. Savira Fitria</li><li>14. Muhammad Rasyid</li><li>15. Formen Ampudan Gurning</li><li>16. Ayu Fitria</li><li>17. Rama Yusrida</li><li>18. Fairuz Rahmaniah</li><li>19. Rifah Febiani</li><li>20. Dea Giska Khairany</li><li>21. Rahmanita</li><li>22. Erica Febrianti</li><li>23. Marwan Mahdi</li><li>24. Aditya Darmawan</li><li>25. Muhammad Zaidan</li></ol>

7.5 Bidang Perlengkapan dan Prasarana ...



<b>7.5 Bidang Perlengkapan dan Prasarana</b>	
- Koordinator - Anggota	Dr. Rico Wijaya, S.E., M.M, M.SiAk 1. Dr. Agus Solikhin, SE, MM 2. Lutfi, SE, M. Sc 3. Dr. Muhammad Gowon, S.E., M.Si. Ak. CA 4. Gandy Wahyu Maulana Z, S.Pd., M.S.Ak 5. Dedy Setiawan, S.Kom., M.IT 6. Dawam Suprayogi, S.Pd., M.Sc 7. Mardianti, S.H., M.H 8. Johnly Boy Bororing, S.H., M.H 9. Muhammad Rozali, S.E., M.M 10. Rusman, A.Md 11. Eka Juliantin E.S., S.E., M.Ak 12. Delvirman, S.Kom 13. Dadang Furwansyah, S.Pt 14. Muhammad Makki, S.Pd., M.Pd 15. Subari 16. Samian 17. Kasiman 18. Deni Adji Pradana 19. Frederick Julio 20. Ambo Endeng 21. Muhammaddin Mulla Putra 22. Almudatsir marion Attila 23. Fikri Asyidiqi 24. Retno Utami Putri 25. Shela Apriliyanti 26. Krisnanto 27. Achmad Fathul Rezki 28. Angga Priyanto 29. Rifaldi Agung Pratama 30. Muhammad Andrean Septiawan 31. Nabila Faradipa 32. Roy Augusta Irawan 33. Ega Amti Hati 34. Dendy setya Prayanda 35. Muhammad Syahratul Ikhsan
<b>7.6 Bidang Kerjasama dan Pendanaan</b>	
- Koordinator - Anggota	Dr. Arna Suryani, S.E., M.Si., Ak., C.A 1. Dr. Yudi., S.E., M.Si 2. Dra. Emilia, ME 3. Dr. Tona Aurora Lubis, S.E., M.M 4. Salman Jumaili, SE., M. Si., Ak., C.A 5. Hj. Yuliana, S.E., M.Si., Ak., C.A 6. Sugeng Wahyudi, S.E 7. Humairoh, SE
<b>7.7 Bidang Wisata dan Jamuan</b>	
- Koordinator - Anggota	Dr. Wiralestari, S.E., M.Si 1. Dra. Hj. Susfa Yetti, M. S, Ak, CA 2. Rosmeli, S.E., M.E 3. Nurhayani, S.E., M.Si 4. Asrini, S.E., M.S.A 5. Dwi Kurniawan, S.E., M.M 6. Mardiana, S.E. 7. Gerry Yucsa Rosyid, S.E., M.Si 8. Sylvia Kartika Wulan Bhayangkari, S.E., M.Si 9. Dian Esthie Andani, S.E 10. Resnu Siregar 11. Fadillah Aulia Fenika 12. Okky Dirgantara Ohara 13. Santha Carlina 14. Erja Humairah Lydina 15. Niken Hustilah


16. Nurul Izmi Daulay ...





	16. Nurul Izmi Daulay 17. Arnando Prasetya 18. Anastasya Laga 19. Hesti Nila Kusumardiyani 20. Yunita Pratiwi 21. A.M. Furqon Dita Zahrah
<b>7.8 Bidang Dokumentasi, Publikasi dan Humas</b>	
- Koordinator - Anggota	Dr. Sigit, Indrawijaya, S.E., M.Si 1. Eko Prasetyo, S.E., M.Sc., Ak., C.A 2. Muhammad Qodri, S.E., M.Si 3. Diza Armelia Wisdianti, S.E 4. Fedri Arnanto, S.E 5. Febrindho, S.E 6. Rozie, S.Ag 7. Zulfikar A M Nur, S.Pt., M.Si 8. Jenia Fitri Yani 9. Ariqo Febrila 10. R. Rama Muamar Riski 11. Ghina M Hanifah
<b>7.9 Satgas Covid</b>	
- Koordinator - Anggota	dr. Nuriyah, M.Biomed 1. Dr. Tedjo sukmono 2. dr. Hanina 3. dr. Ima maria, MKM 4. Novi Selfina, S. kep 5. Rivo Bahri ra letra, AMAK 6. Ali Sabana, AMAK 7. Nengsih Ermawati, Amd. Keb 8. Ardianningsih Amd. Keb

Ditandatangani di Jambi



Prof. Drs. H. SUPRISNO M.Sc., Ph.D.  
REKIPQ9661231/991021005



IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN AKUNTAN PENDIDIK



## RUNDOWN ACARA

**SIMPOSIUM NASIONAL AKUNTANSI (SNA) XXIV JAMBI 2021**  
**27-29 OKTOBER 2021 | KOMPARTEMEN AKUNTAN PENDIDIK ( KAPd) IAI**

**TEMA: "SAILUN SALIMBAI MEMBANGUN NEGERI, AKUNTAN PENDIDIK SIAP BERPERAN UNTUK MEWUJUDKAN SUSTAINABLE DEVELOPMENT GOALS"**

**Hari Pertama, Rabu 27 Oktober 2021**

Waktu	Kegiatan	Lokasi Kegiatan	
		Offline	Online
09.00-09.05	Persiapan Acara Hari Pertama		
10.00-11.00	<i>Sesi Paralel I</i>	Gedung baru FEB, ruang A1 & A2	Zoom (Link Join / Meeting ID & Passcode lihat jadwal Sesi Paralel
11.00-12.00	<i>Sesi Paralel II</i>	Gedung baru FEB, ruang A1	
12.00-13.00	ISHOMA		
13.00 - 15.00	<p><b>Workshop Kuantitatif</b> Tema: Structure Equation Modeling/ Data Panel Narasumber:</p> <ol style="list-style-type: none"> <li>1. Prof. Mahfud Solihin, M.Acc., Ph.D. (Universitas Gadjah Mada)</li> <li>2. Dr. Zaenal Fanani, S.E., MSA., Ak. (Universitas Airlangga)</li> </ol> <p>Moderator: Dr. Achmad Hizazi, S.E. , M. Com.,C.A. (Universitas Jambi)</p>	Gedung baru FEB, ruang A3	Zoom ( Link Join : Meeting ID : 676 734 7678 Passcode : 044904



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### Workshop Kualitatif

13.00 - 15.00	<p>Tema: Penelitian Akuntansi Pendekatan Multi Disiplin Narasumber: 1. Dr. Nunung Nurul Hidayah, PGC., Ph.D (University of Southampton) 2. Dr. Wuri Handayani, Ph.D (Universitas Gadjah Mada) Moderator: Dr. Enggar Diah Puspa Arum, S.E., M.Si., Ak., CA., CIQaR., CIQnR. (Universitas Jambi)</p>	Gedung baru FEB, ruang A4	Zoom ( Link Join : Meeting ID : 660 902 3803 Passcode : 860261
15.00 - 15.30	Coffe Break dan ISHOMA		
15.30 - 16.30	<i>Sesi Paralel III</i>	Gedung baru FEB, ruang A1 & A2	Zoom (Link Join / Meeting ID & Passcode lihat jadwal Sesi Paralel
15.30 - 17.00	<p>Forum Keilmuan</p> <ol style="list-style-type: none"><li>1. Forum Akuntansi Keuangan, Dr. Aria Farahmita, CA</li><li>2. Forum Dosen Auditing, Dr. Fitriany, SE., M.Si., Ak., CA</li><li>3. Forum Akuntansi Manajmen, Governance and CSR, Prof. Hasan Fauzi</li><li>4. Forum Perpajakan, Prof. Eko Suwardi</li><li>5. Forum Akuntansi Sektor Publik, Dr.Harnovinsah</li><li>6. Forum Akuntansi Syariah, Prof. Iwan Triyuwono</li><li>7. Forum Sistem Informasi, Sony Warsono, Ph.D</li></ol>	Gedung baru FEB, ruang A3	Zoom ( Link Join : Meeting ID : 676 734 7678 Passcode : 044904
17:00	Peserta Kembali ke Hotel		



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Hari Kedua, Kamis 28 Oktober 2021

Waktu	Kegiatan	Lokasi Kegiatan	
		Offline	Online
07.00 - 08.00	Penjemputan Peserta dan Registrasi peserta di hari kedua		
08.00 - 09.00	<i>Sesi Paralel IV</i>	Gedung baru FEB, ruang A1	Zoom (Link Join / Meeting ID & Passcode lihat jadwal Sesi Paralel
09.00 - 10.10	<b>PEMBUKAAN</b> Sambutan: 1. Ketua Panitia SNA 24 Jambi 2. Rektor Universitas Jambi/Dekan FEB Universitas Jambi 3. Ketua Kompartemen Akuntan Pendidik IAI, Prof. Dr. Dian Agustia, S.E., M.Si., Ak 4. Ketua Dewan Pengurus Nasional IAI, Prof. Mardiasmo, MBA., Ph.D., CFA., QIA., Ak., CA., FCMA., CGMA., ASEAN CPA., CPA (Aust.), CSFA	Gedung Balairung, Kampus Pinang Masak Universitas Jambi	Zoom (Link Join: <a href="https://us02web.zoom.us/j/82191250988?pwd=Vm52Y29oU0kwUE1YYXNOZlZjdIB1UT09">https://us02web.zoom.us/j/82191250988?pwd=Vm52Y29oU0kwUE1YYXNOZlZjdIB1UT09</a> Meeting ID : 821 9125 0988 Passcode: Unjajambi
10.10 - 11.00	<b>Keynote Speech</b> "Peran Akuntan Pendidik Dalam Mewujudkan Sustainable Development Melalui Optimalisasi Ekonomi Kreatif" Dr. H. Sandiaga Salahuddin Uno, B.B.A., M.B.A., Menteri Pariwisata dan Ekonomi Kreatif RI .		



IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN AKUNTAN

**Diskusi Panel**

Tema: Profesi Akuntan Dalam Mendukung  
Environmental, Social and Governance

Narasumber:

1. Rosita Uli Sinaga, Ketua Task Force Comprehensive Corporate Reporting IAI/Partner Deloitte Indonesia
2. Luky Yusgiantoro, Division Head for Project Management and Facility Maintenance at SKK Migas

Moderator: Dr. Drs. Syahmardi Yacob, M.B.A  
(Universitas Jambi)

11.00 - 12.00			
12.00 - 13.00	ISHOMA		
13.00 - 14.30	Forum Bidang Studi <ol style="list-style-type: none"><li>1. Forum Prodi S1, Dr. Dyah Setyaningrum</li><li>2. Forum Prodi S2 Forum S3, Dr. Noerlaili</li><li>3. Forum Vokasi, Drs. Sururi</li><li>4. Forum PPAk, Dr. Safrudin Ginting</li><li>5. Forum Pengelola Jurnal, Prof. Ihyaul Ulum</li></ol>	Gedung baru FEB, ruang A3	Zoom ( Link Join : Meeting ID : 676 734 7678 Passcode : 044904
13.00 - 14.00	<i>Sesi Paralel V</i>	Gedung baru FEB, ruang A1	Zoom (Link Join / Meeting ID & Passcode lihat jadwal Sesi Paralel
14.00 - 15.00	<i>Sesi Paralel VI</i>	Gedung baru FEB, ruang A1	Zoom (Link Join / Meeting ID & Passcode lihat jadwal Sesi Paralel



IKATAN AKUNTAN INDONESIA  
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14.30 - 16.30	Rapat Pengurus Komite Akuntan Pendidik.	Gedung baru FEB, ruang A4	Zoom ( Link Join : Meeting ID : 660 902 3803 Passcode : 860261
16.30 - 16.35	<b>PENUTUPAN</b> Sambutan Dekan FEB dan Penutup Ketua IAI KAPd	Gedung Balairung, Kampus Pinang Masak Universitas Jambi	Zoom (Link Join: <a href="https://us02web.zoom.us/j/82191250988?pwd=Vm52Y29oU0kwUE1YYXNOZlZJd1B1UT09">https://us02web.zoom.us/j/82191250988?pwd=Vm52Y29oU0kwUE1YYXNOZlZJd1B1UT09</a> Meeting ID : 821 9125 0988 Passcode: Unjajambi
16.35 - 17.15	Presentasi Tuan Rumah SNA 25 Pengumuman <i>Best Papers dan Best Poster SNA 24</i> Doa Penutup		
17.15 - 19.00	Sholat Magrib dan Mobilisasi Peserta ke Rumah Dinas Gubernur Jambi		
19.00 - selesai	Gala Diner (Rumah Dinas Gubernur Jambi)	Rumah Dinas Gubernur Jambi	Tidak Ada Online

### Hari ketiga, Jumat 29 Oktober 2021

Waktu	Kegiatan
07.30 - 08.00	Persiapan Hari Ketiga
08.00 - 11.15	Wisata Lokal
11.15 - 11.30	Mobilisasi Peserta Menuju Mesjid Agung Alfalah
11.30 - 12.30	Sholat Jumat



## JADWAL PRESENTASI PAPER

### Sesi Paralel I : 10.00-11.00, Rabu 27 Oktober 2021 SNA XXIV JAMBI

Sesi 1.1 (Offline)		LINK ZOOM :			
Ruang A1 (Kualitatif & Kuantitatif)		https://bit.ly/27ParalelRuangA1		Meeting Id : 94675059288	
				Passcode : 026833	
KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKMK-011	Peran Ketidakpastian Tugas Terhadap Management Accounting System, Kinerja Manajerial Dan Pengambilan Keputusan Strategik Dalam Organisasi	David Efendi, Emeraldal Ayu Kusuma, Wimba Respatia	Sekolah Tinggi Ilmu Ekonomi Indonesia (STIESIA) Surabaya, Sekolah Tinggi Ilmu Ekonomi Indonesia (STIESIA) Surabaya, Sekolah Tinggi Ilmu Ekonomi Indonesia (STIESIA) Surabaya	Dr. Meinarni Asnawi,SE, M.Si	Dr. Sri Rahayu,S.E., M.S.A., Ak., CA
AKMK-043	Pengaruh Modal Intelektual, Kinerja Lingkungan Dan Pengungkapan Lingkungan Terhadap Kinerja Keuangan Perusahaan Manufaktur Yang Terdaftar Di BEI Tahun 2015-2019	Berliana Salsabila, Fazli Syam BZ	Prodi Akuntansi FEB USK, Jurusan Akuntansi FEB USK		
AKMK-045	Efek Moderasi Skema Insentif Turnamen Pada Hubungan Faultline Dan Kinerja Kelompok Dalam Sistem Desentralisasi	Frida Fanani Rohma, Indah Shofiyah, Abdus Salam Junaedi	Universitas Trunojoyo Madura, Universitas Ahmad Dahlan, Universitas Trunojoyo Madura		

**Sesi 1.2 (Offline)****LINK ZOOM :**<https://bit.ly/27ParalelRuangA2>**Meeting Id : 91736829433****Ruang A2 (Kuantitatif)****Passcode : 448932**

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
ASPAM-009	Efikasi Diri Memoderasi Hubungan Tunjangan Penghasilan Pegawai, Mutasi, Motivasi, dan Kepuasan Kerja Terhadap Prestasi Kerja	Baihaqi, Fachruzzaman, Madani Hatta	Universitas Bengkulu, Universitas Bengkulu, Universitas Bengkulu	Dr.Harnovinsah,Ak.,CA.,CIP SAS.CMA.,CSRS	Dr. Musnaini., SE.,MM., CSEP., CPMP., CSEM., CBOA., CLMA.
SIPE-033	Pengaruh Profesionalisme, Budaya, dan Komitmen Terhadap Kinerja Auditor (Studi Empiris di Badan Pengawas Keuangan dan Pembangunan Provinsi Bengkulu)	Novita Sari, Baihaqi, Qharin Nurhasanah	Universitas Bengkulu, Universitas Bengkulu, Universitas Bengkulu		

**Sesi 1.3 (Online)****LINK ZOOM :**<https://bit.ly/27ParalelRuangA3>**Meeting Id : 92116477467****Ruang A3 (Kuantitatif)****Passcode : 772438**

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKPM-116	Determinasi Pengungkapan Lingkungan Terhadap Nilai Perusahaan	Nazila Nazwa, Fauziah Aida Fitri S.E.,M.Si.,Ak.,CA	Universitas Syiah Kuala, Universitas Syiah Kuala	Dr. Fuad	Dr. Achmad Hizazi, S.E., M.Com., Ak., C.A
AKPM-117	The Impact of Company Characteristics on The Timeliness of Internet Financial Reporting (CaseStudy of Manufacturing Companies Listed on IDX in 2013-2019)	Dina Alafi Hidayatin, Habiburrochman, Vicky Vendy	STIE Cendekia Bojonegoro , Faculty of Economics and Business, Universitas Airlangga , Faculty of Economics and Business, UPN Veteran Jawa Timur		
AKPM-118	Implementasi Psak 73 serta Dampaknya Terhadap Laporan Keuangan dan Rasio Keuangan: Suatu Skenario	Elvi Hidayati Diana, Agung Juliarto	Fakultas Ekonomika dan Bisnis Universitas Diponegoro, Fakultas Ekonomika dan Bisnis Universitas Diponegoro		
AKPM-123	Tingkat Kepatuhan Pengungkapan Perusahaan Berdasarkan Psak 69: Studi Empiris PerusahaanAgrikultur yang Terdaftar di Bursa Efek Indonesia Tahun 2018	Gunis Isnaeni, Soffan Marsus	Politeknik Keuangan Negara STAB, Politeknik Keuangan Negara STAB		





**Sesi 1.4 (Online)**

**LINK ZOOM :**

<https://bit.ly/27ParalelRuangA4>

**Meeting Id : 97965725046**

**Ruang A4 (Kuantitatif)**

**Passcode : 591997**

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
PPJK-002	Corporate Social Responsibility, Good Corporate Governance, Firm Size terhadap Tax Avoidance pada Sektor Industri Consumer Goods yang Terdaftar di Bursa Efek Indonesia	HANTONO, Jony, Rossy Pratiwy Sihomb	UNIVERSITAS PELITA HARAPAN (UPH) MEDAN, Universitas Pelita Harapan (UPH) Medan, Universitas Pelita Harapan (UPH) Medan	Dr. Dodik Ariyanto, SE.,M.si., Ak.,CA	Salman Jumaili, S.E., M.Si., Ak., C.A (Candidat Doktor)
PPJK-003	Dampak Revaluasi Aset Tetap Terhadap Kinerja Perusahaan: Evaluasi Kebijakan Pengurangan Pajak Revaluasi Aset Tetap di Indonesia	Andi Darmawan, Andar Ramona Sinaga, Arie Wibowo	Pusat Pembinaan Profesi Keuangan, Pusat Pembinaan Profesi Keuangan, Pusat Pembinaan Profesi Keuangan		
PPJK-007	Determinan Kepatuhan Pajak Transaksi Online Para Pelaku UMKM	Eko Lasmono , Dekar Urumsah	Universitas Islam Indonesia, Universitas Islam Indonesia		
PPJK-009	Analisis Tingkat Penerimaan Pajak, Dividen, dan Kinerja Keuangan Sebelum dan Setelah Restrukturisasi Melalui Pembentukan Holding pada BUMN Sektor Perkebunan	Annisa Rahmah Zulfrina, Sony Devano	Universitas Padjadjaran, Universitas Padjadjaran		

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**LINK ZOOM :**  
<https://bit.ly/27ParalelRuangA5>

**Meeting Id : 918 2779 3669**

**Ruang A5 (Kuantitatif)**

**Passcode :139183**

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKPM-088	Siklus Hidup Perusahaan: Kebijakan Dividen Masa Pandemi Covid-19	Elizabeth Lucky Maretha Sitinjak, Yusni Warastuti	Universitas Katolik Soegijapranata Semarang, Universitas Katolik Soegijapranata Semarang	Prof. Doddy Setiawan SE., M.Si, IMRI, Ph.D., Ak, CA	Dr. Arna Suryani, S.E., M.Si., Ak., C.A
AKPM-090	Prior Opinion sebagai Pemoderasi Pengaruh Financial Distress, Good Corporate Governance, dan Kualitas Audit terhadap Opini Audit Going Concern (Studi Empiris pada Perusahaan yang terdaftar di Bursa Ef	Kartika Saraswati, Erna Hidayah	Universitas Islam Indonesia, Universitas Islam Indonesia		
AKPM-092	Contagion Effect Dan Dampak Covid-19 Terhadap Perusahaan LQ 45	Retno Ika Sundari, Anis Chariri , Dwi Cahyo Utomo	Universitas Diponegoro & Universitas Kristen Duta Wacana , Universitas Diponegoro , Universitas Diponegoro		
AKPM-087	Pengaruh Related Party Transaction Dan Koneksi Politik Terhadap Biaya Audit	Fitri Nurjanah, Bandi	Universitas Sebelas Maret, Universitas Sebelas Maret		





KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKBL-003	Pengaruh Sensitivitas Industri dan Proporsi Dewan Komisaris Independen terhadap Kualitas Sustainability Report (Studi Empiris pada Perusahaan Non-Keuangan yang Terdaftar di BEI)	Emillia Nurdin, Sulvariany Tamburaka, Vegy Tasya Ashari	Universitas Halu Oleo, Universitas Halu Oleo, Universitas Halu Oleo	Dr. Nanny Dewi	Dr. Sigit Indrawijaya, S.E., M.Si
AKBL-005	Efek Dewan Komisaris dalam Tata Kelola Terhadap Kinerja Keanekaragaman Hayati: Bukti dari Indonesia	Ahmad Hambali	Universitas Indonesia		
AKBL-006	Peran Pengungkapan Tanggung Jawab Sosial Dalam Menentukan Nilai Dan Risiko Perusahaan Di Industri Berisiko Dan Kontroversial	Nunung Nuryani, Sabrina Rahardjo, Vincentia Lorenza	Institut Bisnis dan Informatika Kwik Kian Gie, Jakarta , Institut Bisnis dan Informatika Kwik Kian Gie, Jakarta , Institut Bisnis dan Informatika Kwik Kian Gie, Jakarta		
AKBL-009	Pengungkapan Modal Intelektual: Listing Age, Firm Size Dan Industry Of Type	Sefty Mardyansyah, Zulfa Rosharlianti	Universitas Pamulang, Universitas Pamulang		

**Sesi 1.7 (Online)****LINK ZOOM :**<https://bit.ly/27ParalelRuangA7>**Meeting Id : 93309366530****Ruang A7 (Kualitatif)****Passcode : 726976**

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKSR-002	Pengaruh Enterprise Risk Management (Erm) Terhadap Nilai Perusahaan Perbankan Di Bursa Efek Indonesia (Dalam Perspektif Islam)	Firdaus Abdul Rahman, Hamdi Agustin, Zulhelmi	fakultas ekonomi dan bisnis universitas Islam Riau, Fakultas Ekonomi dan bisnis universitas Islam Riau, Fakultas Ekonomi dan bisnis universitas Islam Riau	Dr. Aviandi Okta Maulana, S.E., M.Acc., Ak., CA.	Dr. Ratih Kusumastuti, S.E., M.M
AKSR-004	Studi Fenomenologi : Makna Laba Pada Rumah Makan Gratis Ciangsana	Sinta Sri Wahyuni, Rimi Gusliana Mais, Nursanita Nasution	Sekolah Tinggi Ilmu Ekonomi Indonesia Jakarta, Sekolah Tinggi Ilmu Ekonomi Indonesia Jakarta, Sekolah Tinggi Ilmu Ekonomi Indonesia Jakarta		
AKSR-008	Pendistribusian Zakat Produktif dalam Perspektif Keadilan Islam (Studi Kasus BAZNAS Kota Gorontalo)	Maharani, Niswatin, La Ode Rasuli	Universitas Negeri Gorontalo, Universitas Negeri Gorontalo, Universitas Negeri Gorontalo		
AKSR-014	Akuntansi Syariah : Pencatatan Keuangan Berkeadilan	Karina Odia Julialevi, Dinda Putri Aisa	Universitas Jenderal Soedirman Purwokerto, Universitas Islam Negeri KH Saifudin Zuhri Purwokerto		





KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
PPJK-033	Pengaruh Locus of Control, Self Efficacy, dan Efektivitas E-Learning terhadap Pemahaman Pajak	Effriyanti, Wiwit Irawati, Luh Nadi, Amaliyah, Alexander Raphael, Harry barli	Universitas Pamulang, Universitas Pamulang, Universitas Pamulang, Universitas Pamulang, Universitas Pamulang	Dr. Nurul Aisyah Rachmawati, S.E., M.S.Ak.	Dr. Sri Rahayu, S.E., M.S.A., Ak., CA
PPJK-038	Pengungkapan Corporate Social Responsibility Dan Kualitas Audit Terhadap Penghindaran Pajak Dengan Board Gender Diversity Sebagai Variabel Pemoderasi	Puji Astuti, Asqolani	PKN STAN, PKN STAN		
PPJK-042	Penghindaran Pajak, Paradigma Risiko	Yustina Peniyanti Jap, Ishak Ramli	FEB Universitas Tarumanagara, FEB Universitas Tarumanagara		
PPJK-044	Pengetahuan, Gaya Hidup dan Minat Beli Produk Perdagangan Melalui Sistem Elektronik di Masa Pandemi	Ayu Fury Puspita, Safira Nawafillah Mustika	Universitas Brawijaya, Universitas Brawijaya		



KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKPM-093	Pengaruh Penggunaan Basis Data Laporan Keuangan XBRL Terhadap Prediksi Return Saham Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia	M. Dimas Farhan, Khairunnisa Harahap, SE., M.Si	Universitas Negeri Medan, Universitas Negeri Medan	Rahmat Febrianto	Dr. Drs Syahmardi Yacob, M.B.A
AKPM-095	Keputusan Investasi Perusahaan Pada Kondisi Financial Distress: Over-Investment VS Under-Investment	Mikhael Evan, Elfina Astrella Sambuaga	Universitas Pelita Harapan, Universitas Pelita Harapan		
AKPM-096	Corporate Social Responsibility dan Firm Value: Peran Mediasi Profitabilitas (Studi Pada Subsektor Industri Barang Konsumsi)	Gabriella Natasya Foanto, Melinda Dewi, Yulius Jogi Christiawan	Universitas Kristen Petra, Universitas Kristen Petra, Universitas Kristen Petra		
AKPM-094	Analisis Tingkat Kesehatan Bank Saat Pandemi Covid-19 Dengan Metode Rgec Pada Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia	Karnilia Poro, Yohana Febiani Angi, Maria P.L Muga	Fakultas Ekonomi dan Bisnis Universitas Nusa Cendana, Fakultas Ekonomi dan Bisnis Universitas Nusa Cendana, Fakultas Ekonomi dan Bisnis Universitas Nusa Cendana		

**Sesi Paralel II : 11.00-12.00, Rabu 27 Oktober 2021****SNA XXIV JAMBI****Sesi 2.1 (Offline)****LINK ZOOM :**<https://bit.ly/27ParalelRuanga1>**Meeting Id : 94675059288****Ruang A1 (Kuantitatif)****Passcode : 026833**

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKPM-022	Cash Flow Risk Management Pratices Dan Sustainable Financial Performance Pada Industri Perbankan Di Indonesia	Sparta	STIE Indonesia Banking School	Ihyaul Ulum, Prof. Dr., M.Si., Ak., CA.	Dr. Sri Rahayu, S.E., M.S.A., Ak., CA
AKPM-023	Analisis Hubungan Accounting Risk Dan Market Risk Pada Perbankan Go Publik Di Indonesia	Sparta	STIE Indonesia Banking School		
AKPM-012	Faktor-Faktor Yang Mempengaruhi Financial Distress Pada Perusahaan-Perusahaan Jakarta Islamic Index (Jii) Yang Terdaftar Di Bursa Efek Indonesia Periode 2014-2019	Roselika Agryadini, Dr.H.Afrizal, S.E.,M.Si.,Ak.CA, Salman Jumaili,S.E.,Ak.,M.Si	Universitas Jambi, Universitas Jambi, Universitas Jambi		



KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKPM-015	Analisis Pengaruh Good Corporate Governance (GCG), Ukuran Perusahaan Dan Pertumbuhan Perusahaan Terhadap Kinerja Keuangan Pada Perusahaan Food And Beverage Yang Terdaftar Di Bursa Efek Indonesia (BEI)	Robbiah Al'Adawiyah, Dr. Rico Wijaya Z. , Netty Herawaty	Universitas Jambi, Universitas Jambi, Universitas Jambi	Dr. Sylvia Veronica Siregar	Dr. Musnaini., SE.,MM., CSEP., CPMP., CSEM., CBOA., CLMA.
AKPM-016	Pengaruh Konflik Kepentingan, Kepemilikan Manajerial, Biaya Politik, Dan Arus Kas Operasi Terhadap Konservatisme Akuntansi	Elfia Rahmi, Novita Indrawati, Rofika	Universitas Riau, Universitas Riau, Universitas Riau		
AKPM-038	PT. Bank Rakyat Indonesia Syariah, Tbk Sebelum Dan Sesudah Merger Menjadi Pt. Bank Syariah Indonesia, Tbk.	Budi Prijanto, Nadia Damayanti, Agustin Rusiana Sari	Universitas Gunadarma, Universitas Gunadarma, Universitas Gunadarma		
AKPM-014	Pengaruh Rasio Keuangan Dan Ukuran Perusahaan Terhadap Harga Saham (Studi Empiris Pada Perusahaan Makanan Dan Minuman Yang Terdaftar Di Bursa Efek Indonesia Periode 2015-2019)	Modesta Pasaribu, Dr. Rico Wijaya Z, S.E.,M.M.,M.Si.,Ak , Hj. Fitrini Mansur, S.E., M.Si	Universitas Jambi, Universitas Jambi, Universitas Jambi		





## Ruang A3 (Kuantitatif)

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKPM-045	Pengaruh Mekanisme Good Corporate Governance Terhadap Profitabilitas Saham Perusahaan	Dayinta Ayu Fildza Ristya , Abriyani Puspaningsih	Universitas Islam Indonesia, Universitas Islam Indonesia	Dr. Nur Fadrijih Asyik, S.E., M.Si., Ak., CA.	Dr. Achmad Hizazi, S.E., M.Com., Ak., C.A
AKPM-046	Apakah Koneksi Politik Membuat Laporan Keuangan Tidak Berkualitas Dan Menyebabkan Inefisiensi Investasi?	Philemon Noah Danis Jr, Ulfah Tika Saputri	Institut Informatika dan Bisnis Darmajaya, Institut Informatika dan Bisnis Darmajaya		
AKPM-040	Pengaruh Tingkat Kesulitan Keuangan Dan Intensitas Modal Terhadap Konservatisme Akuntansi Dengan Ukuran Perusahaan Sebagai Variabel Moderasi (Studi Pada Sub Sektor Makanan dan Minuman yang Terdaftar d	Nindy Lestari Supriyadi, Muliati, Jamaluddin	Universitas Tadulako, Universitas Tadulako, Universitas Tadulako		
AKPM-048	Pengaruh Nilai Perusahaan dan Manajemen Laba Terhadap Environmental Disclosure (Studi Empiris Pada Perusahaan Manufaktur yang terdaftar di BEI Tahun 2016-2018)	Leliana Maria Angela, SE, M.Sc, AK, CA, Anandyan Calvin Al-Fachyadz, Dr. Agus Satrya Wibowo, SE., M.Si	Universitas Palangka Raya, Universitas Palangka Raya, Universitas Palangka Raya		



**Sesi 2.4 (Online)**

**LINK ZOOM :**  
<https://bit.ly/27ParalelRuangA4>

**Meeting Id : 97965725046**

**Ruang A4 (Kuantitatif)**

**Passcode : 591997**

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKSR-005	Determinan Pengungkapan Kepatuhan Syariah Berdasarkan Standar Akuntansi Syariah Internasional	Nur Azifah, Risa Septiani	Universitas Gunadarma, Universitas Gunadarma	Abdul Hamid Habbe	Gandy Wahyu Maulana Z, S.Pd., M.S.AK
AKSR-007	Determinan Shariah Governance Terhadap Pengungkapan Islamic Social Reporting Di Masa Pandemi Covid-19	Nur Azifah	Universitas Gunadarma		
AKSR-013	Pengaruh Tingkat Pengungkapan Nilai Islam Terhadap Dana Pihak Ketiga dan Pembiayaan Bank Syariah	Mustakim Muchlis, mediaty, Kartini	Universitas Islam Negeri Alauddin, Universitas Hasanuddin, Universitas Hasanuddin		
AKSR-020	Implementation of Green Banking in Islamic Banking in Indonesia	Lia Dahlia Iryani , Ratna Komalasari	Sekolah Vokasi Universitas Pakuan , Universitas Padjadjaran		





**Sesi 2.5 (Online)**

**LINK ZOOM :**

<https://bit.ly/27ParalelRuangA5>

**Meeting Id : 918 2779 3669**

**Ruang A5 (Kuantitatif)**

**Passcode :139183**

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
CG-015	Tata Kelola Perusahaan, Kompetisi Industri, dan Manajemen Laba	Muhammad Raihan, Siti Mutmainah	Undip, Undip	Ronny Prabowo	Dr. Arna Suryani, S.E., M.Si., Ak., C.A
CG-020	Family Role In Using Organizational Slack Resources On Sustainability Transparency	Astrid Rudyanto	Trisakti School of Management		
CG-021	Pengaruh Intellectual Capital Terhadap Kinerja Perusahaan Pada Perusahaan Manufaktur Sektor Barang dan Komsumsi terdaftar di Bursa Efek Indonesia Tahun (2018-2019)	Calvin Eisenhower Siringoringo, Ana Sopanah, Dwi Anggarani	Universitas Widyagama Malang, Universitas Widyagama Malang, Universitas Widyagama Malang		

**Sesi 2.6 (Online)**

**LINK ZOOM :**

<https://bit.ly/27ParalelRuangA6>

**Meeting Id : 930 7932 0391**

**Ruang A6 (Kuantitatif)**

**Passcode : 766288**

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
ASPSIA-021	Pengaruh Karakteristik Auditor Terhadap Kualitas Audit: Bukti pada BPKP di Indonesia	Armadani, Raja Adri Setiawan S.E, MA.Ak., CA, Arumega Zarefar S.E, M.Ak, Ak., CA	Universitas Riau, Universitas Riau, Universitas Riau	Dr. Fitriany, SE, M.Si., Ak.	Dr. Sigit Indrawijaya, S.E., M.Si
ASPSIA-022	Deteksi Kemungkinan Terjadinya Kecurangan Laporan Keuangan Menggunakan Fraud Pentagon	Melvania Viliona, Elfina Astrella Sambuaga	Universitas Pelita Harapan, Universitas Pelita Harapan		
SIPE-039	Faktor-faktor yang Mempengaruhi Kinerja Sistem Informasi di instansi Pemerintah	Lilis Endang Wijayanti, Kristianto Purwoko Widodo, Vera Desy Nurmalia	Universitas Teknologi Yogyakarta, Universitas Teknologi Yogyakarta, Universitas teknologi Yogyakarta		
SIPE-041	Tenure Audit, Auditor Spesialisasi Industri dan Pendeteksian Kecurangan	Nurlita Novianti	Universitas Brawijaya		



**LINK ZOOM :**  
<https://bit.ly/27ParalelRuangA7>

**Meeting Id : 93309366530**

**Ruang A7 (Kuantitatif)**

**Passcode : 726976**

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKMK-002	Academics Human Capital Dan Kinerja Dosen Akuntansi Di Perguruan Tinggi Provinsi Banten	Rudiyanto, Ade Jaya Sutisna	Sekolah Tinggi Ilmu Ekonomi La Tansa Mashiro, Sekolah Tinggi Ilmu Ekonomi La Tansa Mashiro	Dr. Choirunnisa Arifa	Dr. Ratih Kusumastuti, S.E., M.M
AKMK-003	Pengaruh Skema Insentif, Umpan Balik dan Reputasi Pemimpin Terhadap Kinerja Tugas	Lisa Martiah Nila Puspita, Dian Priskilla Rischa	Universitas Bengkulu, Universitas Bengkulu		
AKMK-004	The Effect of Financial Management Transparency and Continuing Education on Accounting Lecturer Loyalty	Rudiyanto, Nuzulul Hidayati, Zakiyya Tunnufus	Sekolah Tinggi Ilmu Ekonomi La Tansa Mashiro, Universitas Persada Indonesia YAI, Sekolah Tinggi Ilmu Ekonomi La Tansa Mashiro		
AKMK-013	Do Environmental Performance, Independent Commissioner, Audit Committee, and Media Exposure Have Affect Corporate Sustainability Disclosure in Mining Companies	Kenny Ardillah, Alvita Delvina	Institut Teknologi dan Bisnis Kalbis, Universitas Matana		



KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKBL-019	Pengaruh Kinerja Lingkungan, Liputan Media, Kepemilikan Saham Publik dan Leverage Terhadap Environmental Disclosure	I Gusti Ketut Agung Ulupui, Dwi Handarini , Siti Nurbaeti Khasanah	Universitas Negeri Jakarta, Universitas Negeri Jakarta, Universitas Negeri Jakarta	Dr. Zuni Barokah	Dr. Sri Rahayu, S.E., M.S.A., Ak., CA
AKPM-124	Pandemi Covid 19 : Transposisi Kinerja Keuangan Perusahaan Go Public Mengikuti Fase Kebijakan PSBB dan New Normal	Sunitha Devi, Lucy Sri Musmini, Putu Eka Dianita Marvilianti Dewi, Putu Riesty Masdiantini	Universitas Pendidikan Ganesha, Universitas Pendidikan Ganesha, Universitas Pendidikan Ganesha Universitas Pendidikan Ganesha		
AKPM-097	Analisis Fraud Pentagon Terhadap Kecurangan Laporan Keuangan Menggunakan Beneish Model (Studi Pada Perusahaan Sektor Pertambangan Yang Terdaftar Di Bursa Efek Indonesia Periode 2015-2019)	Ranny Ariany Djami, Minarni Anaci Dethan, Yohanes Demu, Sarinah Joyce Margaret Rafael	Universitas Nusa Cendana, Universitas Nusa Cendana, Universitas Nusa Cendana, Universitas Nusa Cendana		
AKPM-033	Pengaruh Good Corporate Governance dan Likuiditas Terhadap Manajemen Pajak (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia Tahun 2015-2019)	Diva Antama Putri, Saifhul Anuar Syahdan	STIE Indonesia Banjarmasin, STIE Indonesia Banjarmasin		



KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
ASPGG-020	Pengaruh Modal Sosial Dan Kepemimpinan Terhadap Kinerja Bumdes Dengan Kemampuan Inovasi Sebagai Pemediasi	Yuni Rianti, Yesi Mutia Basri, Hariadi Yasni	UNIVERSITAS RIAU, Universitas Riau, Universitas Riau	Dr. Ick Rangga Bawono	Dr. Drs Syahmardi Yacob, M.B.A
ASPGG-021	Pengaruh Norma Subjektif, Pengetahuan Dan Efikasi Diri Terhadap Kepatuhan Zakat Profesi Di Pemerintah Kota Bengkulu	Lismawati, Nila Aprila, Nining Pertiwi	Universitas Bengkulu, Universitas Bengkulu, Universitas Bengkulu		
ASPGG-024	Analisis Pengukuran Kinerja Keuangan Dengan Menggunakan Prinsip Value For Money Pada Pemerintah Daerah Kota Malang Tahun 2016-2018	Egi Ahmad Fahrozy, Ana Sopanah, Indah Dewi Nurhayati	Universitas Widyagama Malang, Universitas Widyagama Malang, Universitas Widyagama Malang		
PPJK-046	Pengaruh Kebijakan De Minimis Value terhadap Penerimaan Bea Masuk, Preferensi Belanja Impor, dan Penerimaan Pajak Negara	Nathania, Amelia Sandra	Institut Bisnis dan Informatika Kwik Kian Gie, Institut Bisnis dan Informatika Kwik Kian Gie		



**Sesi Paralel III : 15.30-16.30, Rabu 27 Oktober 2021**  
**SNA XXIV JAMBI**

**Sesi 3.1 (Offline)**

**LINK ZOOM :**

<https://bit.ly/27ParalelRuangA1> Meeting Id : 94675059288

**Ruang A1 (Kualitatif & Kuantitatif)**

Passcode : 026833

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	Pembahas	Moderator
PPJK-013	Penurunan Tarif Pajak UMKM dan Sosialisasi Terhadap Kepatuhan Wajib Pajak	Ruslin, Hasbudin	Univesitas Halu Oleo, Universitas Halu Oleo	Dr. Meinarni Asnawi,SE, M.Si	Dr. Netty Herawaty, SE,M.Si,Ak,CA
PPJK-040	Pengetahuan Perpajakan, Kualitas Pelayanan Fiskus Dan Kesadaran Perpajakan Untuk Kepatuhan Wajib Pajak Nasabah Bank Bengkulu	Dewita Arinda, Nila Aprila, Rini Indriani, Baihaqi	Bank Bengkulu, Universitas bengkulu, Universitas Bengkulu, Universitas Bengkulu		

**Sesi 3.2 (Offline)**

**LINK ZOOM :**

<https://bit.ly/27ParalelRuangA2> Meeting Id : 91736829433

**Ruang A2 (Kualitatif)**

Passcode : 448932

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
ASPAK-013	Akuntabilitas Pengelolaan Anggaran Dalam Perspektif Maqashid Shariah (Studi Pada Dinas Perikanan Kabupaten Pinrang)	Kartini, Saiful Muchlis	Universitas Islam Negeri Alauddin Makassar, Universitas Islam Negeri Alauddin Makassar	Dr. Junaidi, M.Si., Ak., CA., CSP	Dr. Arna Suryani, S.E., M.Si., Ak., C.A
ASPAK-015	Manajemen Keuangan Desa Dalam Masa Covid-19 (Perubahan APBDesa dan Pelaksanaannya)	Baihaqi, Madani Hatta, Irwansyah, Nila Aprila	Universitas Bengkulu, Universitas Bengkulu, Universitas Bengkulu, Universitas Bengkulu		
ASPAK-016	Implementasi Penatausahaan Berkelanjutan Dengan Menerapkan Psak 16 Dan Psap 07 Pada BLUD	Muntu Abdulah, Nitri Mirosea	Universitas Halu Oleo, Universitas Halu Oleo		



**Sesi 3.3 (Online)**

**LINK ZOOM :**

<https://bit.ly/27ParalelRuangA3>

**Meeting Id : 92116477467**

**Ruang A3 (Kuantitatif)**

**Passcode : 772438**

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
PPJK-023	Tax Planning and Firm Value: The Indirect Effects of Profitability	Retnaningtyas Widuri, Ivan Ligianto Wangsa, Yohanes	Universitas Kristen Petra, Universitas Kristen Petra, Universitas Kristen Petra	Dr. Nurul Aisyah Rachmawati, S.E., M.S.Ak.	Riski Hernando, S.E, M.Sc
PPJK-027	Perencanaan Pajak, Penggunaan SPV dan Nilai Perusahaan	Iman Sofian Suriawinata, Siti Almurni	Sekolah Tinggi Ilmu Ekonomi Indonesia, Sekolah Tinggi Ilmu Ekonomi Indonesia		
PPJK-028	Faktor-Faktor Yang Mempengaruhi Judgement Penelaah Keberatan Dalam Memutus Sengketa Pajak	Ruminah, Zulaikha	Universitas Diponegoro, Universitas Diponegoro		
PPJK-029	Faktor-Faktor Yang Berpengaruh Pada Keputusan Transfer Pricing Pada Perusahaan Manufaktur Terdaftar di Bursa Efek Indonesia	Sri Sapto Darmawati, Syntia Asih Hanalely, Sri Supadmini, Ellyya Isfaatun	Universitas Gunadarma, Universitas Gunadarma, STIE Nusa Megarkencana, STIE Nusa Megarkencana		

**Sesi 3.4 (Online)**

**LINK ZOOM :**

<https://bit.ly/27ParalelRuangA4>

**Meeting Id : 97965725046**

**Ruang A4 (Kuantitatif)**

**Passcode : 591997**

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKPM-067	Manajemen Laba, Komite Audit, dan Keterbacaan Laporan Tahunan	Muhammad Fajar Hidayatullah, Siti Mutmainah	Undip, Undip	Iman Harymawan	Gandy Wahyu Maulana Z, S.Pd., M.S.AK
AKPM-072	Meta Analisis Faktor-Faktor Yang Mempengaruhi Penerapan Standar Akuntansi Keuangan Pada Umkm Di Indonesia	Nurhayati Uri, Tri Handayani Amaliah, Amir Lukum	Universitas Negeri Gorontalo, Universitas Negeri Gorontalo, Universitas Negeri Gorontalo		
AKPM-074	Pengaruh Board Size, Board independence Dan Board participation Terhadap R&D intensity	Trisa Inna Fitriyani, Zulkarnain Zulkarnain	Institut Manajemen Wiyata Indonesia, Institut Manajemen Wiyata Indonesia		
AKPM-076	Value Relevance of Accounting Information, Corporate Social Disclosure and Tax Avoidance: Evidence from Asian Companies	Ahmad Abdul Jabbaar, Fuad	Universitas Diponegoro, Universitas Diponegoro		





**LINK ZOOM :**  
<https://bit.ly/27ParalelRuangA5>

**Meeting Id : 918 2779 3669**

**Ruang A5 (Kuantitatif)**

**Passcode :139183**

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
ASPSIA-001	Pengaruh Locus of Control, Emotional Quotient, Skeptisme dan Kompleksitas Tugas Terhadap Kualitas Audit	Felix Andrian, Sri Rahayu, Netty Herawaty	Universitas Jambi, Universitas Jambi, Universitas Jambi	Dr. Icuk Ranga Bawono	Novita Sari, S.E., M.M
ASPSIA-006	Analisis Keberhasilan Perangkat Lunak Akuntansi Online Pada Umkm Di Era Pandemi Covid-19	Cicilia Erly Istia, Mufid Suryani, Nida Nusaibatul Adawiyah	Universitas Gunadarma, Universitas Gunadarma, Universitas Gunadarma		
ASPSIA-013	Pengaruh Teknologi Informasi, E-Commerce dan Cloud Computing Terhadap Kualitas Sistem Informasi Akuntansi (Studi Empiris pada Satuan Kerja Perangkat Kota di Pemerintah Kota Lhokseumawe)	Dr. Fifi Yusmita SE., M.Si, Cut Inas Salsabila	Universitas Syiah Kuala, Universitas Syiah Kuala		
ASPSIA-020	Pengaruh Etika Profesi dan Profesionalisme Terhadap Kinerja Auditor Pada Bpk Ri Provinsi NTT	Amina Aprianty Syaidah Birman, Herly M. Oematan, Yohanes Demu, Minarni A. Dethan	Universitas Nusa Cendana, Universitas Nusa Cendana, Universitas Nusa Cendana, Universitas Nusa Cendana		





**Sesi 3.6 (Online)**  
**Ruang A6 (Kualitatif)**

**LINK ZOOM :**  
<https://bit.ly/27ParalelRuangA6>

**Meeting Id : 930 7932 0391**

**Passcode : 766288**

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
PPJK-035	Studi Literatur: Pelaporan Tax Expenditure Sebagai Upaya Transparansi Anggaran Pemerintah Indonesia	Kartika Putri Kumalasari, Ivana Constantina Kadarisman	Fakultas Ilmu Administrasi Universitas Brawijaya, Fakultas Ilmu Administrasi Universitas Brawijaya	Prof. Dr. Andreas Lako, M.Si	Eko Prasetyo, S.E., M.Sc., Ak., C.A
PPJK-036	Pengaruh Kualitas Pelayanan Terhadap Kepuasan Pengguna Layanan Pada Kantor Pelayanan Pajak Pratama Kota Depok	Edi Pranoto, Eka Sally Moreta	STMIK Jakarta STI&K, STMIK Jakarta STI&K		
PPJK-041	Penerapan Metode Ahp (Analytical Hierarchy Process) Untuk Pembelian Rumah Pada Generasi Milenial Di Jawa Timur	Damas Dwi Anggoro, Muh Farid Nur Abdullah	Universitas Brawijaya, Universitas Brawijaya		
PPJK-043	Pengaruh Kesadaran Perpajakan, Sanksi Perpajakan, Sistem Administrasi Perpajakan Modern Dan Kualitas Pelayanan Pajak Terhadap Kepatuhan Wajib Pajak Reklame	Hendrikus Andrianto , Siti Maghfiroh, Yudha Aryo Sudiby	UNSOED, UNSOED, UNSOED		

**Sesi 3.7 (Online)**

**Ruang A7 (Kuantitatif)**

**LINK ZOOM :**  
<https://bit.ly/27ParalelRuangA7>

**Meeting Id : 93309366530**

**Passcode : 726976**

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKMK-014	Manajemen Laba: Tinjauan Pustaka dari Basis Data Scopus	Dian Agustina, Annisa Fithria	Universitas Gadjah Mada, Universitas Ahmad Dahlan	Imam Wahyudi, Drs., Ak., CA., M.Com.(Hons.), Ph.D.	Dr.Ratih Kusumastuti, S.E., M.M
AKMK-015	Analisis Komparatif Kinerja Perbankan Sebelum & Selama Pandemi Covid-19	Lince Afriyenny, Ayu Andrianie, Dini Tri Wardani	Universitas Gunadarma, Universitas Gunadarma, Universitas Gunadarma		
AKMK-022	Religiositas, Altruisma, dan Egoisma Investor Individu di Indonesia dalam Membuat Keputusan Investasi Berbasis Sustainability dan Responsibility	Khoiro Uma Hanifa, Sari Atmini	Fakultas Ekonomi dan Bisnis Universitas Brawijaya, Fakultas Ekonomi dan Bisnis Universitas Brawijaya		
AKMK-032	Levers of Control, Budaya Organisasi dan Kinerja Lembaga Perkreditan Desa	I Made Pradana Adiputra	Universitas Pendidikan Ganesha		

**Sesi 3.8 (Online)****Ruang A8 (Kuantitatif)****LINK ZOOM :**<https://bit.ly/27ParalelRuangA8>**Meeting Id : 97280821934****Passcode : 123456**

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
SIPE-015	Persepsi Auditor Dalam Mendeteksi Kecurangan Menggunakan Data Analytics	Anara Indrany Nanda Ayu Anissa, Novita	Universitas Trilogi, Universitas Trilogi	Prof. Dr. Intiyas Utami, M.Si.,Ak., CA., CMA., QIA	Dr. Muhammad Gowon, S.E., M.Si. Ak. CA
SIPE-017	Pengaruh Good Corporate Governance, Jenis Industri, Audit Tenure, Ukuran Perusahaan, dan Profitabilitas Klien Terhadap Audit Fee	Ade Ilham Ilahi, Gagaring Pagalung, Andi Kusumawati	Universitas Hasanuddin, Universitas Hasanuddin, Universitas Hasanuddin		
SIPE-019	Persepsi Tentang Lingkungan Organisasi Terhadap Niat Menjadi Wistleblower di Institusi Pendidikan Tinggi.	Theresia Dwi Hastuti, Stefani lily Indarto, Gita Claudia	Universitas Katolik Soegijapranata, Universitas Katolik Soegijapranata, Universitas Katolik Soegijapranata		
SIPE-023	Prilaku Dilema Etika Auditor: Apakah karena Love of Money?	Hikmah Islamiati	Fakultas Ekonomi dan Bisnis Universitas Syiah Kuala		

**Sesi 3.9 (Online)****Ruang A9 (Kuantitatif)****LINK ZOOM :**<https://bit.ly/27ParalelRuangA9>**Meeting Id : 99329959999****Passcode : 861225**

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
ASPGG-002	Pengaruh Peran Perangkat Desa, Kompetensi Dan Sistem Pengendalian Internal Terhadap Akuntabilitas Pengelolaan Dana Desa Di Kecamatan Tungkal Ilir Kabupaten Tanjung Jabung Barat Provinsi Jambi	Riskha, Sri Rahayu, Wiwik Tiswiyanti	Universitas Jambi, UniversitasJambi, Universitas Jambi	Prof. Dr. Mediaty,SE, M.Si., Ak., CA	Salman Jumaili,S.E., M.Si., Ak., C.A (Candidat Doktor)
ASPGG-012	Penganggaran Publik Di Indonesia: Sebuah Diskusi Dari Luderâ€™s Contingency Model	Muchriana Muchran, Wa odeRayyani, muryani arsal	Universitas Muhammadiyah Makassar, Universitas Muhammadiyah Makassar, Universitas MuhammadiyahMakassar		
ASPGG-017	Whistleblowing Intention Pada Pegawai Akuntansi Pemerintah: Perspektif Teori Iklim Etis	Alfiana antoh, Siti Rofingatun	Fakultas Ekonomi dan Bisnis Universitas Cenderawasih, Fakultas Ekonomi dan Bisnis Universitas Cenderawasih		
ASPGG-019	Pengaruh External Pressure, Ineffective Monitoring, Dan Audit Report Terhadap Kemungkinan Terjadinya Fraud Di Sektor Publik	Surya Raharja, Maylia Pramono Sari	Universitas Diponegoro, Universitas Diponegoro, Universitas Negeri Semarang		



**Sesi Paralel IV : 08.00-09.00, Kamis 28 Oktober  
2021  
SNA XXIV JAMBI**

**Sesi 4.1 (Offline)**

**LINK ZOOM :**

<https://bit.ly/28ParalelRuangA1>

**Meeting Id :98553426662**

**Passcode : 445976**

**Ruang A1 (Kualitatif & Kuantitatif)**

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKSR-018 (Kualitatif)	Perwujudan Good Village Governance: Perspektif Muraqabah Dalam Islam (Studi Pada: Desa Bana Kecamatan Bontocani Kabupaten Bone)	Ardianto, Saiful Muchlis, RimiGusliana Mais, Idris Parakasi	Universitas Islam Negeri Alauddin Makassar, Universitas Islam Negeri Alauddin Makassar, SekolahTinggi Ilmu Ekonomi Indonesia Jakarta Timur, Universitas Islam Negeri Alauddin Makassar	Zaenal Fanani (Dr., SE., MSA., Ak.)	Dr. Enggar Diah Puspa Arum, SE, M.Si., Ak, CA
AKSR-012	Pengaruh Pengungkapan Islamic Social Reporting, Profit Sharing Ratio, Dan Equitable Distribution Ratio Terhadap Profitabilitas Bank Syariah	Saniya Latifani, Rini Lestari,Nurhayati	Universitas Islam Bandung,Universitas Islam Bandung, Universitas Islam Bandung		

**Sesi 4.2 (Online)**

**LINK ZOOM :**

<https://bit.ly/28ParalelRuangA2>

**Meeting Id : 98248167880**

**Passcode : 708102**

**Ruang A2 (Kuantitatif)**

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKPM-080	Dampak Voluntary dan Involuntary Intellectual Capital Disclosure terhadap Nilai Perusahaan	Anin Dyah Luthfiani, Ani Wilujeng Suryani	Universitas Negeri Malang, Universitas Negeri Malang	Dr. Nur Fadjrih Asyik, S.E., M.Si., Ak., CA.	Dr. Musnaini., SE.,MM., CSEP., CPMP., CSEM., CBOA., CLMA.
AKPM-083	Hubungan Kausalitas Liquidity Covered Ratio dan Variabel Antesedennya: Bukti Empiris Penerapan PSAK 71 di Bank Konvensional Saat VUCA-C19	Rahmat Jatnika, Sus Kiranawati Handayani, Dharma Tintri Ediraras, Cecilia Widi pratiwi	Universitas Gunadarma, BRI, Universitas Gunadarma, Universitas Gunadarma		
AKPM-084	Influence of Intellectual Capital on Economic Value Added (EVA) in the Tourism Industry in Indonesia and Thailand	Saarge Elsy Hatane, Naomi Lamiki, Victoria Stephanie	Business Accounting Program, Universitas Kristen Petra, Business Accounting Program, Universitas Kristen Petra, Business Accounting Program, Universitas Kristen Petra		
AKPM-086	Pengaruh Media Sosial terhadap Kinerja Keuangan: Perspektif Manajemen Kesan	Fiki Fernando, Ani Wilujeng, Suryani	Universitas Negeri Malang, Universitas Negeri Malang		

**Sesi 4.3 (Online)****LINK ZOOM :**<https://bit.ly/28ParalelRuangA3>**Meeting Id : 96711485143****Passcode : 773918****Ruang A3 (Kualitatif)**

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKBL-001	Corporate Culture Dan Corporate Social Responsibility Dalam Perspektif Piramida Etika: Menuju Sustainable Anti Corruption Di Indonesia	I Gusti Ayu Agung Omika Dewi, Eko Ganis Sukoharsono	Universitas Pendidikan Nasional, Universitas Brawijaya	Dr.Soni Agus Irwandi, SE, Ak, M.Si, CA, ACPA	Dr. Achmad Hizazi, S.E., M.Com., Ak., C.A
AKBL-004	Bank dan Keuangan Berkelanjutan di Masa Pandemi	Okta Sindhu Hartadinata, Elva Farihah	Universitas Airlangga, BMT Muda		
AKBL-007	Philanthropy and Corporate Citizenship Of State And Non-State-Owned Enterprises In The Health Crisis Of Covid-19 Pandemic	Sandra Aulia	Program Vokasi Universitas Indonesia		
AKBL-014	Identifikasi Indeks Pengungkapan Integritas Pemerintahan Daerah di Jawa	Gideon Felix Gunawan, Intiyas Utami, Natasia Alinsari	Fakultas Ekonomika dan Bisnis Universitas Kristen Satya Wacana,		

**Sesi 4.4 (Online)****LINK ZOOM :**<https://bit.ly/28ParalelRuangA4>**Meeting Id : 96813142872****Passcode : 841720****Ruang A4 (Kualitatif)**

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
ASPAK-021	Refocusing Anggaran Dana Desa Pangarangan Kecamatan Kota Kabupaten Sumenep di Masa Pandemi Covid-19	Ana Mariana, Ilham Bayu Setiawan, Syahril	Universitas Wiraraja, Universitas Wiraraja, Universitas Wiraraja	Dr. Puji Handayati, SE, MM, Ak . CA, C.MA	Muhamad Ridwan, S.E, M.Sc
ASPAK-020	Perencanaan Pemanfaatan Anggaran Desa Dalam Kesejahteraan Masyarakat Desa Pangarangan Kec. Kota Sumenep Kab. Sumenep	Pramudya Ciptawan, Dewi Nur Komala Sari	Universitas Wiraraja, Universitas Wiraraja		
AKMK-050	Korean-Pop (K-Pop) Dan Mahasiswa Akuntansi (Pendekatan Fenomenologi)	Novi Nurul Quina, Agus Dwi Sasono, Andini Dwi Arumsari	Universitas Narotama, Universitas Narotama, Universitas Muhammadiyah Surabaya		
ASPAK-004	Analisis Penerapan SAK ETAP Terhadap Penyajian Laporan Keuangan PDAM Tirta Benteng	Tommy Kuncara, Eva Khadijah, Jessica Barus	Universitas Gunadarma, Universitas Gunadarma, Universitas Gunadarma		

**Sesi 4.5 (Online)****Ruang A5 (Kualitatif)****LINK ZOOM :**<https://bit.ly/28ParalelRuangA5>**Meeting Id : 967 9630 3597****Passcode : 171041**

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKSR-021	Literasi Fintech Syariah : Sebuah Studi Netnografi Pada Aplikasi Youtube	Rita Yuliana, Yuni Rimawati, EmiRahmawati	Universitas TrunojoyoMadura, Universitas Trunojoyo Madura, Universitas Trunojoyo Madura	Dr. Aviandi Okta Maulana, S.E., M.Acc., Ak., CA.	Dr. Arna Suryani, S.E., M.Si., Ak., C.A
AKSR-023	Analisis Model Bisnis Bank Syariah Indonesia	Putri Humairoh	Universitas Indonesia		
AKSR-025	The Evaluation of Corporate Governance based onIslamic Financial Services Board (IFSB) for Takaful Undertaking in Indonesia	Siti Lisnawati, Ely Windarti Hastuti	Universitas DarussalamGontor, Universitas Darussalam Gontor		
SIPE-031	Pengaruh Pengendalian Internal Dan Good Corporate Governance Terhadap Pencegahan Fraud Studi Pada Bank Perkreditan Rakyat Di Kota Kupang	Epies Hosny Delaya Manafe	Mahasiswa Fakultas Ekonomidan Bisnis Universitas Nusa Cendana		

**Sesi 4.6 (Online)****Ruang A6 (Kuantitatif)****LINK ZOOM :**<https://bit.ly/28ParalelRuangA6>**Meeting Id : 97988415463****Passcode : 128650**

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKMK-034	Peran Religiusitas Dalam Memoderasi Pengaruh Fraud Diamond dan Prokrastinasi Terhadap Perilaku Kecurangan Mahasiswa Pada Masa Pandemi Covid-19	Firdatul Jannah, Novita	Universitas Trilogi, Universitas Trilogi	Dr. Fuad	Dr. Sigit Indrawijaya, S.E., M.Si
AKMK-037	Pengaruh Partisipasi Penyusunan Anggaran terhadap Kinerja Organisasi Unit Kegiatan Mahasiswa (UKM) dengan Motivasi sebagai Variabel Intervening	Dewi Kusuma Wardani, Nur Hasna	Universitas Sarjanawiyata Tamansiswa, Universitas Sarjanawiyata Tamansiswa		
AKMK-038	Pengaruh Mediasi Strategi Bersaing Terhadap Intellectual Capital Dan Corporate Performance Pada Perusahaan Asuransi Jiwa	Sigit Sukmono, Silvia Avira, Sudaryono, Misdiyono	Universitas Gunadarma, Universitas Gunadarma, Universitas Gunadarma, Universitas Gunadarma		
AKMK-040	The Effect of Corporate Governance In Moderating The Relationship of Tax Avoidance, Corporate Social ResponsibilityDisclosure And Firm Value	Kenny Ardillah	Institut Teknologi dan Bisnis Kalbis		

**Sesi 4.7 (Online)****LINK ZOOM :**<https://bit.ly/28ParalelRuangA7>**Meeting Id : 94767650503****Passcode : 953621****Ruang A7 (Kuantitatif)**

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKMK-048	Digitalisasi Perbankan dan Kinerja Keuangan	Erwin saraswati, Tubandriyah Herawati, Nur Farida Ramadhani	Universitas Brawijaya, Universitas Brawijaya, Universitas Brawijaya	Prof. Dr. Mediaty, SE, M.Si., Ak., CA	Dr.Ratih Kusumastuti, S.E., M.M
AKMK-053	Levers of Control dan Inovasi untuk Meningkatkan Kinerja Online Shop di DKI Jakarta di Masa Less Contact Economy	Adinda Mauliddina, Lely Dahlia	Universitas Triogi, Universitas Triogi		
AKMK-054	Impact of Entrepreneurship Orientation, Innovation, Market Orientation and Total Quality Management on SME Performance	Arumega Zarefar, Ulfa Afifah, Mayla Khoiriyah, Vera Oktari	Universitas Riau, Universitas Riau, Universitas Riau, Universitas Riau		
AKMK-055	Mental Accounting dan Perilaku Hedonisme pada Wanita Karir	Laras Pratiwi, Gista Rismayani	Universitas Perjuangan Tasikmalaya, Universitas Perjuangan Tasikmalaya		

**Sesi 4.8 (Online)****LINK ZOOM :**<https://bit.ly/28ParalelRuangA8>**Meeting Id : 92970149770****Passcode : 123456****Ruang A8 (Kuantitatif)**

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
SIPE-025	Pengaruh Enterprise Resource Planning dan Kinerja Keuangan Terhadap Nilai Perusahaan Dengan Menggunakan Tobinâ€™s Q	Timey Nikolaus Erlely, Mulia Aqsha Yusuf, Grace T. Pontoh	Accounting, Faculty of Economics and Business, Hasanuddin University, Hasanuddin University, Hasanuddin University	Dr. Dodik Ariyanto, SE.,M.si.,Ak.,CA	Dr. Sri Rahayu, S.E., M.S.A., Ak., CA
SIPE-034	Pengaruh Persepsi Keamanan, Kemudahan, Dan Risiko Terhadap Penggunaan Sistem ERP	Depianti Nursin, Eksanti Rahmi Ramadhani, Grace T. Pontoh	Akuntansi, Fakultas Ekonomi, Universitas Hasanudin, Akuntansi, Fakultas Ekonomi, Universitas Hasanudin, Akuntansi, Fakultas Ekonomi, Universitas Hasanudin		
SIPE-036	Audit Judgment: Peran Insentif Auditor sebagai Pemoderasi	Hasnawati, Nurmala Ahmar, Syahril Djaddang, M. Ardiansyah Syam	KAP S.Mannan, M.Ardiansyah Syam dan Rekan, Magister Akuntansi Univ Pancasila Jakarta, Sekolah Pasca sarjana Univ Pancasila Jakarta, Magister Akuntansi Univ Pancasila		
SIPE-038	Determinan Independensi Auditor: Spiritual Intelligence Sebagai Pemoderasi	Julita, M. Luthfi Iznillah	FEB Universitas Riau, Politeknik Negeri Bengkalis		



**Sesi 4.9 (Online)**

**LINK ZOOM :**  
<https://bit.ly/28ParalelRuangA9>

**Meeting Id : 91067640104**

**Ruang A9 (Kualitatif)**

**Passcode : 097308**

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
ASPSIA-004	Desain Manajemen Risiko pada Bagian Keuangan Universitas Nusa Cendana	Fear Christa Sonnopaa, Sarinah Joyce M. Rafael	Universitas Nusa Cendana, Universitas Nusa Cendana	Dr. Fitriany, SE, M.Si., Ak.	Dr. Drs Syahmardi Yacob, M.B.A
ASPSIA-016	Desain Sistem Laporan Keuangan Berdasarkan Sak Emkm Menggunakan Microsoft Excel Pada Usaha Elda Cake	Sri Fingki Tomayahu , Niswatin, Ronald S. Badu	Universitas Negeri Gorontalo, Universitas Negeri Gorontalo, Universitas Negeri Gorontalo		
ASPGG-005 (kuantitatif)	Pengaruh Akuntabilitas Keuangan Dan Kinerja Terhadap Elektabilitas Petahana	Viranita Purwidayani, Kuwat Slamet	Politeknik Keuangan Negara STAN, Politeknik Keuangan Negara STAN		







**Sesi Paralel V : 13.00-14.00, Kamis 28 Oktober 2021**  
**SNA XXIV JAMBI**

<b>Sesi 5.1 (Offline)</b>		<b>LINK ZOOM :</b>		<b>Meeting Id :98553426662</b>	
<b>Ruang A1 (Kuantitatif)</b>		<a href="https://bit.ly/28ParalelRuangA1">https://bit.ly/28ParalelRuangA1</a>		<b>Passcode : 445976</b>	
<b>KODE</b>	<b>JENIS PENELITIAN</b>	<b>PENULIS</b>	<b>AFILIASI</b>	<b>PEMBAHAS</b>	<b>MODERATOR</b>
AKPM-100	Analisis Komparatif Kinerja Keuangan Likuiditas, Solvabilitas, Aktivitas dan Profitabilitas Pada PT. Bank Mandiri SyariahTBK., PT. Bank Negara Indonesia Syariah, TBK. Dan PT. Bank Rakyat Indonesia Sy	Mu'ammur Fauzan , Enggar Diah Puspa Arum, Rahayu	Universitas Jambi, Universitas Jambi,Universitas Jambi	Prof. Dr. Lindrianasari, S.E., M.Si., Akt.	Dr. Tona Aurora Lubis, S.E., M.M
ASPSIA-011	Kesuksesan Sistem Informasi Akuntansi DanKualitas Pengambilan Keputusan	Ruhul Fitrius, Yani Zulvina, Sinta Ramaiyanti, Ismon Zakya	Fakultas Ekonomi dan Bisnis Universitas Riau, Fakultas Ekonomi dan Bisnis Universitas Riau, Fakultas Ekonomi dan Bisnis Universitas Riau, Bapedalitbang Prov. Riau		

<b>Sesi 5.2 (Online)</b>		<b>LINK ZOOM :</b>		<b>Meeting Id : 98248167880</b>	
<b>Ruang A2 (Kuantitatif)</b>		<a href="https://bit.ly/28ParalelRuangA2">https://bit.ly/28ParalelRuangA2</a>		<b>Passcode : 708102</b>	
<b>KODE</b>	<b>JENIS PENELITIAN</b>	<b>PENULIS</b>	<b>AFILIASI</b>	<b>PEMBAHAS</b>	<b>MODERATOR</b>
AKBL-011	Board Diversity and Corporate Governance on Sustainability Reporting	Yang Elvi Adelina, Rosdiana Rohi Mone, Siti Farhana	Universitas Prasetiya Mulya, Universitas Prasetiya Mulya, Universitas Prasetiya Mulya	Dr. Nanny Dewi	Salman Jumaili, S.E., M.Si., Ak.,C.A (CandidatDoktor)
AKBL-016	Pengaruh Green Intellectual Capital dan Karakteristik Perusahaan terhadap Environmental Performance	Galuh Sekar Megananda, Andri Prastiwi, Grace Cezza A., Irma Paramita Sofia, Agustine Dwianila	Universitas Diponegoro, Universitas Diponegoro, Universitas Pembangunan Jaya, Universitas Pembangunan Jaya, Universitas Pembangunan Jaya		
AKBL-017	Peran Universitas Dalam Implementasi Pembangunan Berkelanjutan: Model Anteseden Perilaku Daur Ulang dan Dampaknya Terhadap Kinerja Lingkungan	Syntha Noviyana, E.S Margianti, Dharma Tintri Ediraras	Universitas Gunadarma, Universitas Gunadarm, Universitas Gunadarma		
AKBL-018	The Role of the Audit Committee in Corporate Social Responsibility Disclosure	Mayla Khoiriyah, Ulfa Afifah,Arumega Zarefar, Vera Oktari	Universitas Riau, Universitas Riau, Universitas Riau, Universitas Riau		

**Sesi 5.3 (Online)****Ruang A3 (Kuantitatif)****LINK ZOOM :**<https://bit.ly/28ParalelRuangA3>**Meeting Id : 96711485143****Passcode : 773918**

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKPM-099	Analisis Kinerja Harga Saham IDX Growth30	Ranto, Eliada Herwiyanti, Taufik Hidayat	Universitas Jenderal Soedirman, Universitas Jenderal Soedirman, Universitas Jenderal Soedirman	Dr. Choirunnisa Arifa	Riski Hernando, S.E, M.Sc
AKPM-111	Female leaders and earnings management: an exploration of chief positions	Septian Bayu Kristanto, Sidharta Utama, Sylvia Veronica Nalurita Purnama Siregar	Universitas Kristen Krida Wacana, Universitas Indonesia, Universitas Indonesia		
AKPM-113	Fraud Diamond Dan Kecurangan Laporan Keuangan Dengan Komite Audit Dan Kualitas Audit Sebagai Variabel Moderating	Nikmah, Muhammad Robby Arjoen	Universitas Bengkulu, Universitas Bengkulu		
AKPM-114	Moderasi Ceo Power Dalam Pengaruh Internet Financial Reporting Terhadap Reaksi Pasar	Tiara Oksari, Aristanti Widyaningsih	Universitas Pendidikan Indonesia, Universitas Pendidikan Indonesia		

**Sesi 5.4 (Online)****Ruang A4 (Kuantitatif)****LINK ZOOM :**<https://bit.ly/28ParalelRuangA4>**Meeting Id : 96813142872****Passcode : 841720**

KODE	PENULIS	AFILIASI	AFILIASI	PEMBAHAS	MODERATOR
CG-007	Factors Influencing Intellectual Capital Disclosure: Evidence from Tourism and Hospitality Industry in Indonesia and Thailand	Saarce Elsy Hatane, Sandra Marcella, Ivana Fredlina Kurniawan	Business Accounting Program, Universitas Kristen Petra, Universitas Kristen Petra, Universitas Kristen Petra	Dr. Sylvia Veronica Siregar	Gandy Wahyu Maulana Z, S.Pd., M.S.AK
CG-008	Peran Corporate Governance Badan Usaha Milik Negara Mewujudkan Social Responsibility, Intellectual Capital, dan Kinerja Keuangan	Suwardi Bambang Hermanto, Ikhsan Budi Riharjo	Sekolah Tinggi Ilmu Ekonomi Indonesia (STIESIA) Surabaya, Sekolah Tinggi Ilmu Ekonomi Indonesia (STIESIA) Surabaya		
CG-011	Pengaruh Penerapan Good Corporate Governance, Audit Internal, dan Whistleblowing System terhadap Pencegahan Kecurangan (Studi Empiris pada Perusahaan Badan Usaha Milik Negara (BUMN) yang Terdaftar	Ririn Novi Tarwati, Zumratul Meini	Universitas Nasional, Universitas Nasioal		
CG-013	Diversitas Gender dalam Corporate Governance dan Manajemen Laba	Fitra Khairani, Siti Mutmainah	UNDIP, UNDIP		

**Sesi 5.5 (Online)****Ruang A5 (Kualitatif)****LINK ZOOM :**<https://bit.ly/28ParalelRuangA5>**Meeting Id : 967 9630 3597****Passcode : 171041**

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKMK-042	Praktik Akuntansi Mololimo Dan Mongohi : Studi Etnografi Tradisi Hileiya di Gorontalo	Andriani A. Zain, Dr. Tri Handayani Amaliah, SE.Ak, M.Si, CA, Ronald S. Badu, SE., M.Si	Universitas Negeri Gorontalo, Universitas Negeri Gorontalo, Universitas Negeri Gorontalo	Imam Wahyudi, Drs., Ak., CA., M.Com.(Hons.), Ph.D.	Novita Ekasari, S.E, M.M
AKMK-047	Peran Kecerdasan Emosional Dan Kecerdasan Spiritual Sebagai Tolak Ukur Sikap Kerja Pengelola Keuangan Rsud M. Yunus Bengkulu	Dri asmawanti , Ranita Oktavia, Indah Oktari Wijayanti, Vika Fitranita	Universitas Bengkulu, Universitas Bengkulu, Universitas Bengkulu		
AKMK-049	Exploring the roles of budget in Micro Small Medium Enterprises Indonesia	Septian Bayu Kristanto, Lindawati Gani, Hilda Rossieta	Universitas Kristen Krida Wacana, Universitas Indonesia, Universitas Indonesia		

**Sesi 5.6 (Online)****Ruang A6 (Kuantitatif)****LINK ZOOM :**<https://bit.ly/28ParalelRuangA6>**Meeting Id : 97988415463****Passcode : 128650**

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
PPJK-012	Analisis Pemahaman, Sanksi Perpajakan, Tingkat Kepercayaan Pada Pemerintah dan Hukum Serta Nasionalisme Terhadap Kepatuhan Pajak (Studi Kasus Pada Wajib Pajak Pbb Kota Semarang)	Anton, Erawati Kartika	Universitas AKI Semarang, Universitas AKI Semarang	Dr. Nurul Aisyah Rachmawati, S.E., M.S.Ak.	Dr.Yudi., S.E., M.Si
PPJK-019	Pengaruh Pengetahuan Pajak dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi dengan Religiusitas Sebagai Variabel Moderasi	Nindy Elfania Kansil, Harnovinsah	Universitas Mercu Buana, Universitas Mercu Buana		
PPJK-020	Lingkungan Belajar Dan Persepsi Mahasiswa Sebagai Penentu Niat Berkarir Sebagai Konsultan Pajak	Yenni Mangoting, Claudia Stefanie Wiriensius, Felicia Anggriawan, Gladys Rezky Putri Tantowi	Universitas Kristen Petra, Universitas Kristen Petra, Universitas Kristen Petra, Universitas Kristen Petra		
PPJK-022	Pengaruh Religiusitas dan Machiavellian Terhadap Tax Evasion (Riset Berdasarkan Perpektif Gender dan Usia)	Alfriadi Dwi Atmoko	Universitas Amikom Yogyakarta		

**Sesi 5.7 (Online)****Ruang A7 (Kuantitatif)****LINK ZOOM :**<https://bit.ly/28ParalelRuangA7>**Meeting Id : 94767650503****Passcode : 953621**

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
ASPAM-002	Analisis Faktor-Faktor Yang Mempengaruhi Persiapan Implementasi Pp Nomor 12 Tahun 2019 Di Kota Pekanbaru	Joshua Rajaguguk , Nur Azlina, Rofika	Universitas Riau, Universitas Riau, Universitas Riau	Prof. Doddy Setiawan SE., M.Si, IMRI, Ph.D., Ak, CA	Yuliusman S.E., M.Si.,Ak.,CA
ASPAM-003	Pengaruh Perencanaan Anggaran, Kompetensi Sumber Daya Manusia, Dan Politik Anggaran Terhadap Penyerapan Anggaran (Studi Empiris Pada OPD Kabupaten Kuantan Singingi)	Siti Noraisyah, Azwir Nasir, Nur Azlina	Universitas Riau, Universitas Riau, Universitas Riau		
ASPAM-004	Belanja Infrastruktur dalam Karakteristik Wilayah: Menuju Tercapainya Sustainable Development Goals	Diana Sulistyowati, Puji Wibowo	Direktorat Jenderal Perimbangan Keuangan-Kementerian Keuangan, Politeknik Keuangan Negara-STAN		
ASPAM-005	Peran Akuntabilitas dalam Memoderasi Hubungan Kualitas Sumber Daya Manusia, Sitem Pengendalian Intern Pada Kinerja Badan Layanan Umum Daerah (BLUD)	Al Azhar.A, Hesti Lestari, Yesi Mutia Basri	Universitas Riau, Universitas Riau, Universitas Riau		

**Sesi 5.8 (Online)****Ruang A8 (Kuantitatif)****LINK ZOOM :**<https://bit.ly/28ParalelRuangA8>**Meeting Id : 92970149770****Passcode : 123456**

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
ASPAK-001	Analisis Pengukuran Kinerja Keuangandengan Pendekatan Value For Money (Studi Kasus Pada Dinas Pekerjaan Umum Kabupaten Tanjung Jabung Barat Provinsi Jambi)	Khoirunissa, Sri Rahayu, Wiwik Tiswiyanti	Universitas Jambi, Universitas Jambi, Universitas Jambi	Ronny Prabowo	Dr. Drs Syahmardi Yacob, M.B.A
ASPAK-012	Pengaruh Debt Default, Disclosure, Profitabilitas Dan Financial Distress Terhadap Penerimaan Opini Audit Going Concern (Studi Empiris Pada Perusahaan Aneka Industri Yang Terdaftar Di Bursa Efek Indone	Angga Surya Admanagara, Yudi, Muhammad Ridwan	Universitas Jambi, Universitas Jamb, Universitas Jambi		
ASPAK-014	Analisis Kemampuan Keuangan Daerah Pada Pemerintah Daerah Kota Kupang	Ishak Ndun	Mahasiswa Fakultas Ekonomi dan Bisnis Universitas Nusa Cendana		
PPJK-001	Determinan Faktor-Faktor Yang Memengaruhi Kepatuhan Wajib Pajak Dalam Membayar Pajak Kos (Studi Pada Waib Pajak Kos Di Kota Banjarmasin)	Nor Rahma Rizka Saifhul Anuar Syahdan	STIE Indonesia Banjarmasin		



Sesi 5.9 (Online)

Ruang A9 (Kuantitatif)

LINK ZOOM :

<https://bit.ly/28ParalelRuangA9>

Meeting Id : 91067640104

Passcode : 097308

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	
AKPM-003	Pengaruh Good Corporate Governance Dan Audit Report Lag Terhadap Kinerja Perusahaan Dengan Manajemen Laba Sebagai Variabel Moderasi	Deborah Daniella, Vinola Herawaty	Universitas Trisakti, Universitas Trisakti	Dr. Zuni Barokah	Rahayu, S.E., M.Sc (Candidat Doktor)
AKPM-005	Apakah Komite Audit sebagai Pemoderasi Determinan dari Biaya Modal Ekuitas?	Beatrice Tjahyadi, Vinola Herawaty	Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis Universitas Trisakti, Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis Universitas Trisakti		
AKPM-009	Pengaruh Kualitas Sumber Daya Manusia, Ukuran Usaha, dan Teknologi Informasi Terhadap Kualitas Pelaporan Keuangan UMKM di Kota Jambi Tahun 2020	Edricho Wijaya NG, Dr. Wiralestari, S.E., M.Si., Fredy Olimsar, S.E., M.Si	Universitas Jambi, Universitas Jambi, Universitas Jambi		
AKPM-006	Pengaruh Struktur Modal dan Ukuran Perusahaan Terhadap Profitabilitas Dengan Resiko Bisnis Sebagai Variabel Intervening (Study Kasus Perusahaan Sektor Consumer Goods yang Terdaftar di BEI Tahun 2017-2)	M Al Kautsar, Ratih Kusumastuti, Salman Jumaili	Universitas Jambi, Universitas Jambi, Universitas Jambi		

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**Sesi Paralel VI : 14.00-15.00, Kamis 28 Oktober 2021  
SNA XXIV JAMBI**

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<b>Ruang A1 (Kuantitatif)</b>				<b>Passcode : 445976</b>	
<b>KODE</b>	<b>JENIS PENELITIAN</b>	<b>PENULIS</b>	<b>AFILIASI</b>	<b>PEMBAHAS</b>	<b>MODERATOR</b>
ASPSIA-014	Dampak System Reward bagi SDM memengaruhi Kinerja Auditor	Ali Sandy Mulya	Universitas Budi Luhur	Prof. Erlina, SE, MSi, PhD, Ak, CA, CMA, CPA, CSRA, Cert.IPSAS	Dr. Tona Aurora Lubis, S.E., M.M
ASPSIA-017	Kemampuan Reputasi KAP dalam Memoderasi Pengaruh Ukuran Perusahaan dan Leverage pada Audit Delay (Studi Perusahaan Tambang yang Listing di Bursa Efek Indonesia Periode 2017-2019)	Saiful Muchlis, Suhartono, Agung Fitriansyah	Universitas Islam Negeri Alauddin Makassar, Universitas Islam Negeri Alauddin Makassar, Universitas Islam Negeri Alauddin Makassar		
ASPSIA-018	Peran Mediasi Risiko pada Profesional Judgment dan Pengungkapan Fraud	Robinson, Fachruzzaman, Heru Susanto	Universitas Bengkulu, Universitas Bengkulu, Inspektorat Provinsi Bengkulu		

<b>Sesi 6.2 (Online)</b>		<b>LINK ZOOM :</b> <a href="https://bit.ly/28ParalelRuangA2">https://bit.ly/28ParalelRuangA2</a>		<b>Meeting Id : 98248167880</b>	
<b>Ruang A2 (Kuantitatif)</b>				<b>Passcode : 708102</b>	
<b>KODE</b>	<b>JENIS PENELITIAN</b>	<b>PENULIS</b>	<b>AFILIASI</b>	<b>PEMBAHAS</b>	<b>MODERATOR</b>
SIPE-001	Pengaruh Penerapan Financial Technology Terhadap Kualitas Pelayanan Perbankan	Tuti Dharmawati, Intihanah, Resky Aprilianan Alimin	Universitas Halu Oleo, Universitas Halu Oleo, Universitas Halu Oleo	Rahmat Febrianto	Dr.Yudi., S.E., M.Si
SIPE-003	Apakah Engagement Partner Audit Wanita Memiliki Kesetaraan dalam Kualitas Audit? Studi Empiris di Thailand	Andrea Chrysanti Hadisurja , Antonius Herusetya	Universitas Pelita Harapan, Universitas Pelita Harapan		
SIPE-006	Pengaruh Implementasi Sistem Informasi Akuntansi Terhadap Kinerja Karyawan Pada Masa Pandemi Covid19 dengan Integritas Karyawan sebagai Variabel Pemoderasi (Studi Kasus BRI Institute)	Lana Sularto, Renny, Hantoro A.Gisijanto, Rahmat Alfiansyah	Universitas Gunadarma, Universitas Gunadarma, Universitas Gunadarma		
SIPE-009	Ketidakpastian Lingkungan dan Penggunaan Informasi Akuntansi	Nanik Ermawati, Retno Tri Handayani, Izza Ashsifa	Universitas Muria Kudus, Universitas Muria Kudus, Universitas Muria Kudus		



Sesi 6.3 (Online)

LINK ZOOM :

<https://bit.ly/28ParalelRuangA3>

Meeting Id : 96711485143

Ruang A3 (Kuantitatif)

Passcode : 773918

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKSR-024	Analisis Faktor-faktor yang Mempengaruhi Penghimpunan DPK Bank Umum Syariah	Yeni Fitriani Somantri, Rita Tri Yusnita	Universitas Perjuangan Tasikmalaya, Universitas Perjuangan Tasikmalaya	Abdul Hamid Habbe	Eko Prasetyo, S.E., M.Sc., Ak., C.A
AKMK-057	Pengaruh Mediasi Intelektual Capital Dan Sistem Informasi Atas Hubungan Strategi Bertahan Dan Ketidakpastian Lingkungan Dengan Kinerja Bisnis Dimasa Pandemi Covid 19	Hariyati, Susi Handayani, Tri Sudarwanto	Universitas Negeri Surabaya, Universitas Negeri Surabaya, Universitas Negeri Surabaya		
AKPM-056	Financial Distress dan Corporate Turnaround: Suatu Studi pada Entitas Publik Sektor Industri Non Jasa	Riyanti, Budiasih, Budiasih, B. Lina Kusrina	Universitas Gunadarma, Universitas Gunadarma, Universitas Gunadarma, Universitas Gunadarma		
AKPM-119	Karakteristik Perusahaan, Kinerja Keuangan, dan Kontribusi SDGs Badan Usaha Milik Negara	Yanti Puji Astutie, Setyowati Subroto, Ira Maya Hapsari	Universitas Pancasakti Tegal, Universitas Pancasakti Tegal, Universitas Pancasakti Tegal		

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**Sesi 6.4 (Online)****Ruang A4 (Kualitatif)****LINK ZOOM :**<https://bit.ly/28ParalelRuangA4>**Meeting Id : 96813142872****Passcode : 841720**

KODE	PENULIS	AFILIASI	AFILIASI	PEMBAHAS	MODERATOR
ASPGG-015	Penerapan Good Governance Pada Pengelolaan Keuangan Dalam Budaya Siri' Na Metawe (Studi Pada Pemerintah Daerah Kabupaten Polewali Mandar)	Abdul Rasid, Jamaluddin Majid, Suhartono	Universitas Islam Negeri Alauddin Makassar, Universitas Islam Negeri Alauddin Makassar, Universitas Islam Negeri Alauddin Makassar	Dr.Soni Agus Irwandi, SE, Ak, M.Si, CA, ACPA	Gandy Wahyu Maulana Z, S.Pd., M.S.AK
ASPGG-023	Pengembangan Potensi Wisata Kk26 Melalui BUMDes Dalam Meningkatkan PADesa	Inas Fadhilah Alya Faâ€™miza, Ana Sopanah, Dwi Anggarani	Universitas Widyagama Malang, Universitas Widyagama Malang, Universitas Widyagama Malang		
ASPAM-012	Review Sistem Penganggaran Pemerintah di Indonesia	Adhi Alfian	Universitas Padjadjaran		
ASPAM-010 (kuantitatif)	Determinants of Village Fund Management Accountability and Its Implications on Village Government Performace	Vera Oktari, Ulfa Afifah, Mayla Khoiriyah, Arumega Zarefar	Universitas Riau, Universitas Riau, Universitas Riau, Universitas Riau		

**Sesi 6.5 (Online)****Ruang A5 (Kualitatif)****LINK ZOOM :**<https://bit.ly/28ParalelRuangA5>**Meeting Id : 967 9630 3597****Passcode : 171041**

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
ASPAK-008	Analisis Akuntabilitas Dan Transparasi Pengelolaan Alokasi Dana Desa Pada Desa Teluk Nayang Di Kecamatan Pujud Kabupaten Rokan Hilir	Anita, Irena Puspi Hastuti, Erfan Effendi	Universitas Islam Riau, Universitas Islam Riau, Universitas Islam Riau	Dr. Puji Handayati, SE, MM, Ak . CA, C.MA	Novita Ekasari, S.E, M.M
ASPAK-017	Penerapan Standar Akuntansi Pemerintah (Sap) Basis Akrual Pada Laporan Keuangan Dalam Keakuratan Pencatatan Keuangan Desa (Studi Pada Desa Patean Kecamatan Batuan Kabupaten Sumenep)	Ilsiyah Hikmah Wardani, Nuri Robbani, Syahril	Universitas Wiraraja Madura, Universitas Wiraraja, Universitas Wiraraja		
ASPAK-018	Keberhasilan Pelaksanaan Badan Usaha Milik Desa Terhadap Kesejahteraan Masyarakat Desa Nambakor Kec. Saronggi Kab. Sumenep	Ahmad fathoni	Mahasiswa wiraraja		
ASPAK-019	Partisipasi Masyarakat Dalam Pelaksanaan Program Alokasi Dana Desa di Desa Bangkal Kecamatan Kota Sumenep	Fariha Romdani	Universitas Wiraraja Madura		



**Sesi 6.6 (Online)****Ruang A6 (Kualitatif)****LINK ZOOM :**<https://bit.ly/28ParalelRuangA6>**Meeting Id : 97988415463****Passcode : 128650**

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
SIPE-007	Internal Control System of Financial Technology Companies	Dellia Nurleli, Masodah Wibisono	Universitas Gunadarma, Universitas Gunadarma	Dr. Aviandi Okta Maulana, S.E., M.Acc., Ak., CA.	Edy Firza, S.E., M.Acc, Ak., CA
SIPE-008	Implementasi E-Accounting Entitas Mikro, Kecil Dan Menengah Dalam Menghadapi Teknologi Sistem Informasi Akuntansi Di Era Revollusi Industri 4.0	Sudarsono, Zaidatun Ekastuti, Elsa Riansyah	Universitas Gunadarma, Universitas Gunadarma, Universitas Gunadarma		
SIPE-022	Rancangan Sistem Akuntansi Persediaan Pada Rumah Sakit Islam Gorontalo	Siti Musrifah, Tri Handayani Amaliah, Ronald S. Badu	Universitas Negeri Gorontalo, Universitas Negeri Gorotalo, Universitas Negeri Gorontalo		
SIPE-040	Analisis Pengelolaan Keuangan Melalui PSAK45 Masjid Darul Falah	Fahrul Imam Santoso	Universitas Amikom Yogyakarta		

**Sesi 6.7 (Online)****Ruang A7 (Kuantitatif)****LINK ZOOM :**<https://bit.ly/28ParalelRuangA7>**Meeting Id : 94767650503****Passcode : 953621**

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKPM-057	Analisis Peran Moderasi Komisaris Independen Atas Praktik Agresivitas Pajak Perusahaan Sektor Barang Konsumsi	Iin Rosini, Dani Rahman Hakim, Suropto	Universitas Pamulang, Universitas Pamulang, Universitas Pamulang	Dr. Aria Farah Mita	Reni Yustien, S.E . M Si. Ak
AKPM-063	Determinan Penyusunan Laporan Keuangan Emkm Di Sleman Yogyakarta	Eliya Isfaatun, Veny Riskyta Melinda, Sri Supadmini, Sri Sapto Darmayanti	STIE Nusa Megarkencana, STIE Nusa Megarkencana, Stie Nusa Megarkencana, Universitas Gunadarma		
AKPM-065	Pengaruh Struktur Aktiva, Profitabilitas, Pertumbuhan Penjualan, Dan Pajak Terhadap Struktur Modal (Studi Empiris Pada Perusahaan Sektor Pertambangan Yang Terdaftar Di Bursa Efek Indonesia (BEI) Perio	Devi Monika, Ayu Oktaviani	Universitas Lambung Mangkurat, Universitas Lambung Mangkurat		
AKPM-060	Analisis Keputusan Investasi pada Masa COVID-19 di Bank Konvensional	Siti Anisa , Ilham Wahyudi, Fitriani Mansur	Universitas Jambi, Universitas Jambi, Universitas Jambi		



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**Sesi 6.8 (Online)**

**Ruang A8 (Kualitatif & Kuantitatif)**

**LINK ZOOM :**

<https://bit.ly/28ParalelRuangA8>

**Meeting Id : 92970149770**

**Passcode : 123456**

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
PAK-008 (Kualitatif)	Peran Universitas Dalam Membentuk Modern Accountant Berkarakter Self Efficacy Pada Era Industri 4.0	Maylia Pramono Sari, Surya Raharja, Afta Serti Mardita	Universitas Negeri Semarang, Universitas Diponegoro, Universitas Negeri Semarang	Prof. Dr. Intiyas Utami, M.Si., Ak., CA., CMA., QIA	Rahayu, S.E., M.Sc (Candidat Doktor)
PAK-007	Peran Religiositas untuk Mengatasi Efek Teknostres pada Kecurangan Akademik saat Pembelajaran Daring di kondisi Pandemi Covid 19	Priyastiwi, Sriwidharmanely, Abdul Halim	STIE Widya Wiwaha, Universitas Bengkulu, Universitas Gadjah Mada		
CG-023	Peran Corporate Governance Terhadap Kondisi Financial Distress	Jessica Hendry, Elfina Astrella Sambuaga	Universitas Pelita Harapan, Universitas Pelita Harapan		

**Sesi 6.9 (Online)**

**Ruang A9 (Kualitatif)**

**LINK ZOOM :**

<https://bit.ly/28ParalelRuangA9>

**Meeting Id : 91067640104**

**Passcode : 097308**

KODE	JENIS PENELITIAN	PENULIS	AFILIASI	PEMBAHAS	MODERATOR
AKPM-021	Pengaruh Intellectual Capital dan Pengungkapan Enterprise Risk Management Terhadap Nilai Perusahaan dengan Kinerja Perusahaan sebagai Variabel Intervening	Yezi Isnita Laili, Novita Indrawati, Al Azhar L	Universitas Riau, Universitas Riau, Universitas Riau	Prof. Dr. Andreas Lako, M.Si	Salman Jumaili, S.E., M.Si., Ak., C.A (Candidat Doktor)
AKPM-130	Penerapan International Accounting Standards (IAS) Pada Perusahaan Cryptocurrency Di Indonesia	Metodius France M.J, Trinandari Prasetyo Nugrahanti	Perbanas Institute Jakrta, Perbanas Institute Jakrta		
PPJK-006	Pengaruh Regulasi Pajak Sebagai Dampak Pandemi Covid-19 Terhadap Kepatuhan Wajib Pajak UMKM	Caecilia Widi Pratiwi, Emmy Indrayani, Ira Phajar Lestari, Indah Febrianti	Universitas Gunadarma, Universitas Gunadarma, Universitas Gunadarma, Universitas Gunadarma		
PPJK-034 (Kualitatif)	Perhitungan, Penyetoran, Pelaporan Serta Kontribusi Pbb-P2 Kabupaten Temanggung	Intan Farichah, Mohammad Eddy Rosyadi, S.E., M.Si., BKP.	Trisakti School of Management, Trisakti School of Management		



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KOMPARTEMEN AKUNTAN PENDIDIK

# ABSTRAK PAPER





IKATAN AKUNTAN INDONESIA  
KOMISI PENELITIAN DAN PENGABDIAN

# DETERMINAN YANG MEMENGARUHI KEPATUHAN WAJIB PAJAK DALAM MEMBAYAR PAJAK KOS (STUDI PADA WAJIB PAJAK KOS DI BANJARMASIN)

*Full Paper*

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**Abstract:** *This study aims to empirically examine the effect tax awareness, transparency, sanctions and the understanding of taxpayers tax compliance of boarding house owners in Banjarmasin. This study employed purpose sampling technique and obtained were 78 respondents. Moreover, the data in this study were obtained from the questionnaires filled out by the owners of boarding houses with more than ten room. In order to analyze the data, validity test, reliability test, classical assumption test, and multiple linear regression analysis were employed. The results showed that tax awareness, transparency, sanctions and the understanding of taxpayers had a significant effect on tax compliance of boarding house owners in Banjarmasin. Moreover, it was shown that partially all independent variables had significant effect on tax compliance of boarding house owners in Banjarmasin.*

**Keywords:** *tax, local tax, boarding house tax, tax compliance*

**Abstrak:** *Penelitian ini bertujuan untuk menguji secara empiris kesadaran pajak, transparansi, sanksi dan pemahaman wajib pajak terhadap kepatuhan wajib pajak kos di Kota Banjarmasin. Sampel dalam penelitian ini adalah 78 responden dengan metode pengambilan sampel teknik purposive sampling. Data dalam penelitian ini adalah data primer yang diperoleh dari hasil kuesioner kepada wajib pajak kos yang berada di Kota Banjarmasin, yaitu para pemilik kos di Kota Banjarmasin yang memiliki jumlah kamar kos lebih dari 10 kamar. Metode pengujian menggunakan uji validitas, uji reliabilitas, uji asumsi klasik, dan analisis regresi linear berganda. Hasil penelitian menunjukkan secara simultan variabel independen kesadaran pajak, transparansi, sanksi dan pemahaman wajib pajak berpengaruh signifikan terhadap kepatuhan wajib pajak kos di Kota Banjarmasin. Secara parsial seluruh variabel independen tersebut juga memiliki pengaruh yang signifikan terhadap kepatuhan wajib pajak kos di Kota Banjarmasin.*

**Kata kunci:** *pajak, pajak daerah, pajak kos, kepatuhan wajib pajak*



IKATAN AKUNTAN INDONESIA  
KONGRES 2021

# CORPORATE SOCIAL RESPONSIBILITY, GOOD CORPORATE GOVERNANCE, FIRM SIZE TERHADAP TAX AVOIDANCE PADA SEKTOR INDUSTRI CONSUMER GOODS YANG TERDAFTAR DI BURSA EFEK INDONESIA

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**Abstract:** *This study aims to examine the effect of Corporate Social Responsibility, Good Corporate Governance with proxy (board of commissioners, audit committee), and firm size towards tax avoidance. The population in this study is the Consumer Goods Industries listed in Indonesia Stock Exchange in 2015 until 2019. The sample was determined by the purposive sampling method and obtain 16 companies. Type of data used was secondary data obtained from www.idx.co.id and corporate websites. The method of analysis used is multiple regression analysis. The results of study show that Corporate Social Responsibility has significant effect on tax avoidance, where the significant value is  $0.001 < 0.05$ . Good Corporate Governance with proxy (board of commissioners has significant effect on tax avoidance where the significant value is  $0,032 < 0.05$ , audit committee does not have significant effect on tax avoidance where the significant value are  $0.839 < 0.05$ ), firm size does not have significant effect on tax avoidance, where the significant value are  $0.874 > 0.05$ . Simultaneous test is known that the significance value ( $\alpha$ )  $0.009 < 0.05$  with a calculated value of  $f_{count} 3,767 < f_{table} 2.76$  which means that independent variables corporate social responsibility, good corporate governance with proxy by the board of commissioners and audit committee, firm size has a significant influence together (simultaneous) on tax avoidance. While the coefficient of determination in this study can be explained that variations of independent variables corporate social responsibility, good corporate governance with proxy by the board of commissioners and audit committees, firm size can explain the variation of variable dependent tax avoidance is 47%. While the rest ( $100\% - 47\% = 53\%$ ) is a variation of other variables that affect tax avoidance that was not found in this study.*

**Keywords:** *Corporate Social Responsibility, Good Corporate Governance, Firm Size, Tax Avoidance*



IKATAN AKUNTAN INDONESIA  
KOMPARTISIPAN AKUNTANSI PERUSAHAAN

# ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI PERSIAPAN IMPLEMENTASI PP NOMOR 12 TAHUN 2019 DI KOTA PEKANBARU

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**Abstract:** *This study aims to analyze the influence of human resource competence, organizational commitment, information technology, availability of infrastructure and the availability of incentives on the preparation for the implementation of PP number 12 of 2019 in Pekanbaru City. The population in this study were all Regional Organizations in Pekanbaru City, amounting to 45 OPD. The sampling method used in this study was saturated samples. The data source of this research is primary data using a research instrument in the form of a questionnaire distributed to 180 respondents. The data analysis technique used in this research is descriptive statistics and multiple linear regression analysis. The results of this study indicate that human resource competence, organizational commitment, information technology, availability of infrastructure and availability of incentives affect the preparation for the implementation of PP number 12 of 2019.*

**Keywords:** *Human Resources Competence, Organizational Commitment, Information Technology, Incentive Availability, Infrastructure Availability, Implementation of Government Regulation Number 12 of 2019.*



IKATAN AKUNTAN INDONESIA  
KOMISI PENANALISIS LAPORAN KEUANGAN

# **PENGARUH GOOD CORPORATE GOVERNANCE DAN AUDIT REPORT LAG TERHADAP KINERJA PERUSAHAAN DENGAN MANAJEMEN LABA SEBAGAI VARIABEL MODERASI**

*Full Paper*

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**Abstract:** *The goal of this research is to look at the impact of good corporate governance and audit report lag on company performance, using earnings management as a moderating variable. For the 2017-2019 timeframe, the research population includes all banking businesses registered on the Indonesia Stock Exchange. Purposive sampling was used to pick the sample, and the final sample size for this study was 31 firms, for a total of 93 examined data. Data collected from the company's yearly financial statements, which can be seen at [www.idx.co.id](http://www.idx.co.id). The data analysis technique used is descriptive statistics, classic assumption test, and regression test with multiple regression analysis and moderated regression analysis using Eviews. The results of multiple regression research show that partially good corporate governance has a significant positive effect on company performance, but audit report lag does not have a significant effect on company performance. The results of moderated regression analysis show that earnings management is proven to strengthen the positive influence of good corporate governance on company performance and earnings management is not proven to weaken the negative effect of audit report lag on company performance.*

**Keywords:** *Good Corporate Governance, Audit Report Lag, Firm Performance, Earnings Management*



IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN AKUNTANSI APABUDIZI

## APAKAH KOMITE AUDIT SEBAGAI PEMODERASI DETERMINAN DARI BIAYA MODAL EKUITAS?

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**Abstract:** *This study seeks to understand how does audit committee act as a moderating variable for cost of equity capital determinants consisting of information asymmetry, audit quality, institutional ownership, and leverage. Secondary data is used in this study, taken from multiple sources including the firms' annual report from their respective website, financial information obtained from finance.yahoo.com, and idx.co.id. Using purposive sampling technique, hence obtained 59 firms which met all criteria from a total of 143 firms within manufacturing industry listed on the Indonesia Stock Exchange in 2017-2019. Hence, there are 177 total data analyzed within this study. Data analyze techniques used are descriptive statistics, panel data selection tests, classical assumption tests, and regression test with Moderated Regression Analysis (MRA) using EViews. Findings show that both information asymmetry and leverage positively affect cost of equity capital. Also, audit quality negatively affects cost of equity capital. Institutional ownership and audit committee don't exhibit any effect towards cost of equity capital. Results from this study also shows the moderating effect of audit committee has towards cost of equity capital determinants. Audit committee weakens the effect of information asymmetry and leverage towards cost of equity capital, while audit committee was not proven to strengthen the effect of audit quality and institutional ownership towards cost of equity capital.*

**Keywords:** *Audit Committee, Audit Quality, Cost of Equity Capital, Information Asymmetry, Institutional Ownership, Leverage*





IKATAN AKUNTAN INDONESIA  
KOMPTENSI KEPAKAWANAN

# **PENGARUH *LOCUS OF CONTROL*, *EMOTIONAL QUOTIENT*, SKEPTISME DAN KOMPLEKSITAS TUGAS TERHADAP KUALITAS AUDIT (STUDI EMPIRIS PADA KANTOR AKUNTAN PUBLIK KOTA PALEMBANG)**

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**Abstract:** *This study aims to prove (1) the effect of locus of control on the quality of audits produced by auditors in the city of Palembang, (2) the effect of emotional quotient on the quality of audits produced by auditors in the city of Palembang, (3) the effect of skepticism on the quality of audits produced by auditors in Palembang. Palembang City, (4) The effect of task complexity on audit quality produced by auditors in Palembang City. The data used are primary data obtained through questionnaires to auditors who work in public accounting firms in Palembang City and the sample of this research is 64 auditors who work in public accounting firms in Palembang City with the sampling technique using purposive sampling method. The data analysis method uses multiple linear regression analysis using the SPSS version 25 program. The results of this study indicate that: (1) locus of control has a positive effect on audit quality produced by auditors in the city of Palembang (2) emotional quotient has a positive effect on audit quality in the city of Palembang. Palembang, (3) skepticism has a positive affects audit quality in Palembang City, (4) task complexity has a negative affects to task complexity on audit quality in Palembang City.*

**Keywords:** *Locus of control, Emotional Quotient, Skeptism, Task Complexity, Audit Quality.*

**Abstrak:** Penelitian ini bertujuan untuk membuktikan (1) Pengaruh locus of control terhadap kualitas audit yang dihasilkan auditor di Kota Palembang, (2) Pengaruh emotional quotient terhadap kualitas audit yang dihasilkan auditor di Kota Palembang, (3) Pengaruh skeptisme terhadap kualitas audit yang dihasilkan auditor di Kota Palembang, (4) Pengaruh kompleksitas tugas terhadap kualitas audit yang dihasilkan auditor di Kota Palembang. Data yang digunakan adalah data primer yang diperoleh melalui kuisisioner kepada auditor yang bekerja di kantor akuntan publik di Kota Palembang dan sampel penelitian ini adalah 59 auditor yang bekerja di kantor akuntan publik yang berada di Kota Palembang dengan teknik pengambilan sampel menggunakan metode purposive sampling. Metode analisis data menggunakan analisis regresi linier berganda yang menggunakan program SPSS versi 25. Hasil penelitian ini menunjukkan bahwa: (1) locus of control berpengaruh positif terhadap kualitas audit yang dihasilkan auditor di Kota Palembang (2) emotional quotient berpengaruh positif terhadap kualitas audit di Kota Palembang, (3) skeptisme berpengaruh positif terhadap kualitas audit di Kota Palembang, (4) kompleksitas tugas berpengaruh negatif terhadap kualitas audit di Kota Palembang.

**Kata Kunci:** *Locus of control, Emotional Quotient, Skeptisme, Kompleksitas Tugas, Kualitas Audit.*



IKATAN AKUNTAN INDONESIA  
KOMISI AKUNTAN PERKOTA

# PENGARUH KUALITAS SUMBER DAYA MANUSIA, UKURAN USAHA, DAN TEKNOLOGI INFORMASI TERHADAP KUALITAS PELAPORAN KEUANGAN UMKM DI KOTA JAMBI TAHUN 2020

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**Abstract:** *One of the various problems faced by MSMEs is the difficulty of getting access to credit from banks due to the inability of MSMEs to present proper financial reports. This research was conducted to examine the causes as well as the factors that are thought to affect the quality of the MSME financial reporting. This study aims to determine (1) The effect of human resource quality, business size, and information technology simultaneously on the quality of MSME financial reporting in Jambi City in 2020 (2) The effect of the quality of human resources partially on the quality of MSME financial reporting in Jambi City. 2020, (3) Partial effect of business size on the quality of MSME financial reporting in Jambi City in 2020, (4) Partial effect of information technology on the quality of MSME financial reporting in Jambi City in 2020. The data used are primary data obtained through questionnaires to MSME actors and the sample of this study were 100 MSME respondents who were in Jambi City with the sampling technique using the random sampling method. The data analysis method uses multiple linear regression analysis using the SPSS version 25 program. The results of this study indicate that: (1) Simultaneously, there is an influence on the quality of human resources, business size, and information technology on the quality of MSME financial reporting in Jambi City in 2020 (2) Partially, there is an effect of the quality of human resources on the quality of MSME financial reporting in Jambi City in 2020, (3) Partially, there is an effect of business size on the quality of MSME financial reporting in Jambi City in 2020, (4) Partially, there is the influence of information technology on the quality of MSME financial reporting in Jambi City in 2020.*

**Keywords :** *Quality of Human Resources, Business Size, Information Technology, Quality of MSME Financial Reporting*

**Abstrak:** Salah satu diantara berbagai permasalahan yang dihadapi oleh UMKM adalah sulitnya mendapatkan akses kredit dari bank karena ketidakmampuan UMKM untuk menyajikan laporan keuangan yang layak. Penelitian ini diadakan untuk meneliti penyebab sekaligus faktor-faktor yang diduga mempengaruhi kualitas pelaporan keuangan UMKM tersebut. Penelitian ini bertujuan untuk mengetahui (1) Pengaruh kualitas sumber daya manusia, ukuran usaha, dan teknologi informasi secara simultan terhadap kualitas pelaporan keuangan UMKM di Kota Jambi tahun 2020 (2) Pengaruh kualitas sumber daya manusia secara parsial terhadap kualitas pelaporan keuangan UMKM di Kota Jambi tahun 2020, (3) Pengaruh ukuran usaha secara parsial terhadap kualitas pelaporan keuangan UMKM di Kota Jambi tahun 2020, (4) Pengaruh teknologi informasi secara parsial terhadap kualitas pelaporan keuangan UMKM di Kota Jambi tahun 2020. Data yang digunakan adalah data primer yang diperoleh melalui kuisioner kepada pelaku UMKM dan sampel penelitian ini



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Kota Jambi 100 responden UMKM yang berada di Kota Jambi dengan teknik pengambilan sampel menggunakan metode *random sampling*. Metode analisis data menggunakan analisis regresi linier berganda yang menggunakan program SPSS versi 25. Hasil penelitian ini menunjukkan bahwa: (1) Secara simultan, terdapat pengaruh kualitas sumber daya manusia, ukuran usaha, dan teknologi informasi terhadap kualitas pelaporan keuangan UMKM di Kota Jambi tahun 2020 (2) Secara parsial, terdapat pengaruh kualitas sumber daya manusia terhadap kualitas pelaporan keuangan UMKM di Kota Jambi tahun 2020, (3) Secara parsial, terdapat pengaruh ukuran usaha terhadap kualitas pelaporan keuangan UMKM di Kota Jambi tahun 2020, (4) Secara parsial, terdapat pengaruh teknologi informasi terhadap kualitas pelaporan keuangan UMKM di Kota Jambi tahun 2020.

**Kata Kunci :** Kualitas Sumber Daya Manusia, Ukuran Usaha, Teknologi Informasi, Kualitas Pelaporan Keuangan UMKM





IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN PANGKALAN BENDU

# PENGARUH PENERAPAN *FINANCIAL TECHNOLOGY* TERHADAP KUALITAS PELAYANAN PERBANKAN

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**Abstract:** *The purpose of this article is to determine the effect of implementing financial technology on the quality of banking services. Financial technology can make it easier for humans to meet increasing needs, faster mobilization, and increasingly dense human activities. The method used in writing this article is a quantitative approach. The sampling technique used is accidental sampling. The source of data in this study comes from primary data obtained from respondents who are customers of Bank BTN Kendari Branch Office and secondary data obtained from documents at Bank BTN Kendari Branch Office. The results of the study indicate that there is a positive and significant influence on the application of financial technology to the quality of banking services, especially Bank BTN KC. Kendari. the significance level of financial technology is  $0.000 < 0.05$  and the regression coefficient value is positive at 0.724. The higher the application of financial technology by customers, the higher the quality of service perceived by customers and vice versa.*

**Keywords:** *financial technology, service quality.*

**Abstrak:** Tujuan dari artikel ini adalah untuk mengetahui pengaruh penerapan financial technology terhadap kualitas pelayanan perbankan. Financial Tecnology dapat memudahkan manusia dalam memenuhi kebutuhan yang semakin meningkat, mobilisasi semakin cepat, dan kesibukan manusia yang semakin padat. Metode yang digunakan dalam penulisan artikel ini adalah pendekatan kuantitatif. Teknik pengambilan sampel yang digunakan adalah Accidental sampling. Sumber data dalam penelitian ini berasal dari data primer diperoleh dari responden yang merupakan nasabah Bank BTN Kantor Cabang Kendari dan data sekunder diperoleh dari dokumen-dokumen di kantor Bank BTN Kantor Cabang Kendari. Hasil penelitian menunjukkan bahwa terdapat pengaruh positif dan signifikan penerapan financial technology terhadap kualitas pelayanan perbankan, khususnya Bank BTN KC. Kendari. tingkat signifikansi financial technology sebesar  $0,000 < 0,05$  dan nilai koefisien regresi bernilai positif sebesar 0,724. Semakin tinggi penerapan financial technology oleh nasabah, maka semakin tinggi kualitas pelayanan yang dirasakan oleh nasabah dan sebaliknya.

**Kata Kunci:** financial technology, kualitas pelayanan



IKATAN AKUNTAN INDONESIA  
KOMISI BINA MUTU DAN ETIKA

# **ANALISIS PENGARUH *GOOD CORPORATE GOVERNANCE* (GCG), UKURAN PERUSAHAAN DAN PERTUMBUHAN PERUSAHAAN TERHADAP KINERJA KEUANGAN PADA PERUSAHAAN *FOOD AND BEVERAGE* YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI) TAHUN 2015-2019**

*Full Paper,*

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**Abstract:** *This study aims to provide empirical evidence of the effect of Good Corporate Governance as proxied by board of commissioners meetings and institutional ownership, firm size and firm growth on financial performance as measured by Return On Assets (ROA). The research population is Food and Beverage companies listed on the Indonesia Stock Exchange (IDX) in 2015-2019. The population of the food and beverage industry companies is 31 companies and the sample is 9 companies. The researcher used purposive sampling method as the research method. The analytical technique used by the researcher is multiple linear regression analysis with SPSS 23 software. The results of this study indicate that (1) Board of commissioners meeting has no effect on financial performance; (2) Institutional ownership has a positive and significant effect on financial performance; (3) firm size has no effect on financial performance; (4) company growth has no effect on financial performance.*

**Keywords:** *Board of Commissioners Meetings, Institutional Ownership, Company Size, Company Growth and Financial Performance*

**Abstrak:** Penelitian ini bertujuan untuk memberikan bukti secara empiris pengaruh *Good Corporate Governance* yang diproksikan dengan rapat dewan komisaris dan kepemilikan institusional, ukuran perusahaan dan pertumbuhan perusahaan terhadap kinerja keuangan yang diukur dengan *Return On Assets (ROA)*. Populasi penelitian adalah perusahaan *Food and Beverage* yang terdaftar di Bursa Efek Indonesia (BEI) Tahun 2015-2019 Populasi dari perusahaan industri makanan dan minuman berjumlah 31 perusahaan dan sampel sebanyak 9 perusahaan. Peneliti menggunakan metode purposive sampling sebagai metode penelitian. Teknik analisis yang digunakan oleh peneliti adalah analisis regresi linear berganda dengan software SPSS 23. Hasil penelitian ini menunjukkan (1) Rapat dewan komisaris tidak berpengaruh terhadap kinerja keuangan; (2) Kepemilikan institusional berpengaruh positif dan signifikan terhadap kinerja keuangan; (3) ukuran perusahaan tidak berpengaruh terhadap kinerja keuangan; (4) pertumbuhan perusahaan tidak berpengaruh terhadap kinerja keuangan.

**Kata Kunci:** Rapat Dewan Komisaris, Kepemilikan Institusional, Ukuran Perusahaan, Pertumbuhan Perusahaan dan Kinerja Keuangan



IKATAN AKUNTAN INDONESIA  
KOMPARTISIPAN AKUNTAN PUBLIK

# PENGARUH KONFLIK KEPENTINGAN, KEPEMILIKAN MANAJERIAL, BIAYA POLITIK, DAN ARUS KAS OPERASI TERHADAP KONSERVATISME AKUNTANSI

*Full paper*

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**Abstract:** *The accounting conservatism is an act of prudence in the company to recognize the revenue and profit to deal with and anticipate future uncertainties. This study aims to test the effect interest conflict, managerial ownership, political cost and operating cash flow on accounting conservatism. The population in this study are all property and real estate companies listed in Indonesia Stock Exchange (IDX) period 2010-2019 which are 42 companies. The research used a purposive sampling method in the selection of the sample based on predetermined criteria. Based on these criteria, the sampling are 14 companies. The data used a secondary data. Data analysis method used is multiple linear regression. Results of this research indicate that interest conflict variable had a positive effect on accounting conservatism. Managerial ownership variable had a negative effect on accounting conservatism. And the other variables, such as political cost and operating cash flow had no effect on accounting conservatism.*

**Keywords:** *Interest conflict, managerial ownership, operating cash flow, accounting conservatism*



IKATAN AKUNTAN INDONESIA  
KOMPARTISIPAN AKUNTAN INDONESIA

## ACADEMICS HUMAN CAPITAL DAN KINERJA DOSEN AKUNTANSI DI PERGURUAN TINGGI PROVINSI BANTEN

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**Abstrak:** Meskipun beberapa penelitian terdahulu telah membuktikan adanya keterkaitan *Academics Human Capital* (AHC) dengan kinerja dosen. Namun demikian baik secara teoritis dan empiris, konteks dimensi AHC masih kekurangan literatur. Untuk mengatasi kesenjangan ini, kami mengusulkan dan menguji model yang menguji pengaruh lima dimensi AHC pada kinerja dosen akuntansi. AHC direfleksikan untuk membangun pengetahuan, kompetensi, kapasitas dinamis, kapasitas kerja, dan kapasitas kritis para dosen akuntansi terkait penelitian, sementara kinerja dosen diapresiasi sebagai kemampuan interpersonal dalam menghasilkan kinerja mereka. Artikel ini berfokus pada permasalahan kinerja dosen akuntansi yang merefleksikan kinerja perguruan tinggi swasta di provinsi Banten. Menggunakan 291 sampel dosen akuntansi di perguruan tinggi provinsi Banten, kami menemukan bahwa kinerja dosen oleh tiga dimensi AHC yaitu: pengetahuan, kompetensi, dan berpikir kritis. Sedangkan dua dimensi yang lainnya dinyatakan tidak memberikan pengaruh yang signifikan. Hasil penelitian ini diharapkan dapat membantu para pembuat kebijakan di perguruan tinggi untuk melakukan reinvestasi AHC dengan harapan kinerja dosen akuntansi menjadi unggul dalam penelitian, dan berkualitas secara profesional.

**Kata Kunci:** *Academics Human Capital*, Dosen Akuntansi, Kinerja.



IKATAN AKUNTAN INDONESIA

KONFERENSI AKUNTANSI PERUSAHAAN

# **PENGARUH INTELLECTUAL CAPITAL DAN PENGUNGKAPAN ENTERPRISE RISK MANAGEMENT TERHADAP NILAI PERUSAHAAN DENGAN KINERJA PERUSAHAAN SEBAGAI VARIABEL INTERVENING**

*Full Paper*

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**Abstract:** *Firm value is a certain condition that has been achieved by the company, which is reflected in the company's stock price and has gained investors confidence for all its achievements. This research aims to examine the effect of intellectual capital and enterprise risk management disclosure on firm value and to examine whether firm performance can mediate the relationship between intellectual capital and enterprise risk management disclosure on firm value. The population in this study are all banking companies listed on the Indonesia Stock Exchange in 2015-2019. The sampling technique of this research was purposive sampling, by choosing 26 companies with selected criteria. Techniques for data collection in this research include literature review and documentation. The data analysis technique of this research was Partial Least Square (PLS). The results showed that intellectual capital and enterprise risk management disclosure have an effect on firm performance. Intellectual capital has no effect on firm value. Firm performance and enterprise risk management disclosure has affect on firm value. Furthermore, firm performance can mediate the relationship between intellectual capital and enterprise risk management disclosure on firm value.*

**Keywords:** *Intellectual capital, enterprise risk management disclosure, firm value, firm performance*





IKATAN AKUNTAN INDONESIA  
KOMISI AKUNTANSI ARSIPERPAJUKAN

# PENGARUH PERAN PERANGKAT DESA, KOMPETENSI DAN SISTEM PENGENDALIAN INTERNAL TERHADAP AKUNTABILITAS PENGELOLAAN DANA DESA DI KECAMATAN TUNGKAL ILIR KABUPATEN TANJUNG JABUNG BARAT PROVINSI JAMBI

*Full Paper*

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**Abstract:** *This study aims to determine the effect of the role of village officials, competencies and internal control systems on the accountability of village fund management in Tungkal Ilir District, Tanjung Jabung Barat Regency, Jambi Province, the objects in the study are Tungkal I Village and Teluk Sialang Village. This type of research is descriptive with a quantitative approach. Sources of data used are primary data and secondary data. Data collection techniques used in this study were questionnaires, interviews and documentation. The population in this study amounted to 96 respondents and the sample used in this study was a saturated sample. The data analysis technique used in this research is validity test, reliability test and multiple linear regression analysis. Hypothesis testing used F test, t test and coefficient of determination (R<sup>2</sup>). The results of this study indicate that the role of village officials does not affect the accountability of village fund management, competence does not affect the management of village funds and the internal control system affects the accountability of village fund management.*

**Keywords:** *Accountability; Management; Village Fund*

**Abstrak:** Penelitian ini bertujuan untuk mengetahui pengaruh peran perangkat desa, kompetensi dan sistem pengendalian internal terhadap akuntabilitas pengelolaan dana desa di Kecamatan Tungkal Ilir Kabupaten Tanjung Jabung Barat Provinsi Jambi, objek dalam penelitian yaitu Desa Tungkal I dan Desa Teluk Sialang. Jenis penelitian ini adalah deskriptif dengan pendekatan kuantitatif. Sumber data yang digunakan adalah data primer dan data sekunder. Teknik pengumpulan data yang digunakan dalam penelitian ini adalah kuesioner, wawancara dan dokumentasi. Populasi dalam penelitian ini berjumlah 96 responden dan sampel yang digunakan dalam penelitian ini adalah sampel jenuh. Teknik analisis data yang digunakan dalam penelitian ini adalah uji validitas, uji reliabilitas dan analisis regresi linear berganda. Pengujian hipotesis yang digunakan uji F, uji t dan koefisien determinasi (R<sup>2</sup>). Hasil penelitian ini menunjukkan bahwa peran perangkat desa tidak berpengaruh terhadap akuntabilitas pengelolaan dana desa, kompetensi tidak berpengaruh terhadap pengelolaan dana desa dan sistem pengendalian internal berpengaruh terhadap akuntabilitas pengelolaan dana desa.

**Kata kunci:** Akuntabilitas; Pengelolaan, Dana Desa



IKATAN AKUNTAN INDONESIA  
KOMPAGNI AKUNTAN TANI INDONESIA

# DAMPAK REVALUASI ASET TETAP TERHADAP KINERJA PERUSAHAAN: EVALUASI KEBIJAKAN PENGURANGAN PAJAK REVALUASI ASET TETAP DI INDONESIA

*Full Paper*

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**Abstract:** *The debate regarding research related revaluation of fixed assets on improving company performance is still rolling in foreign and domestic research. Through this research, can give advice to the government, how is the impact of fixed asset revaluation on company performance, when the government will repeat the policy of reducing fixed asset revaluation taxes in the economic recovery at the pandemic era. In contrast with the earlier research which used secondary data (financial statements) for analysis, this research using primary data from questionnaires that were distributed to listed companies (implementing the fixed asset revaluation tax policy) and focus group discussions with regulators, issuers, tax consultant practitioners, and public accountants. This research found the implementation of fixed asset revaluation in the company has an impact on increasing the company's performance in terms of accounting-based measures in the future but it does not necessarily increase the company's performance in terms of market-based measures. This research also explores the company's motives which revaluing fixed assets and the factors that become obstacles in the implementation of the fixed asset revaluation tax incentive policy in Indonesia (2015/2016), include recommendations for implementing the fixed asset revaluation tax policy in the future.*

**Keywords:** *Asset revaluation, future firm performance, tax policy evaluation, tax incentive policy.*



IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN AKUNTANSI PERBANKAN

# CASH FLOW RISK MANAGEMENT PRACTICES DAN SUSTAINABLE FINANCIAL PERFORMANCE PADA INDUSTRI PERBANKAN DI INDONESIA

*Full Paper*

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**Abstract:** *This study aims to see the extent to which risk management practices in companies, especially banking, influence the sustainability of conventional banking financial performance on the Indonesia Stock Exchange. The research sample is the banking industry on the IDX capital market during the period 2017 to 2019. Of the 41 banks that went public, 38 conventional banks were used as research samples. The dependent variable used is the Sustainable growth rate as a proxy for sustainable financing performance. The independent variables used are Cash flow operating to total liability as a proxy for risk management practice in cash flow operating, cash flow investing to total liability, cash flow financing to total liability and cash flow operating to shareholder equity. The results show that risk management practices in cash flow finance to total liability, risk management practices in cash flow investing to total liability, risk management practices in cash flow operating to total share holder equity have an impact on the sustainability of banking financial performance. These results have implications for banking management, especially in terms of predicting the sustainability of banking financial performance.*

**Keywords:** *Sustainable financing performance, cash flow operating to total liability, cash flow investing to total liability, cash flow financing to total liability, cash flow operating to shareholder equity*

**Abstrak:** Penelitian ini bertujuan untuk melihat sejauh mana praktek manajemen risiko dalam perusahaan khususnya perbankan dalam memengaruhi keberlanjutan kinerja keuangan perbankan konvensional di Bursa Efek Indonesia. Sampel penelitian adalah industri perbankan di pasar modal BEI selama periode tahun 2017 sampai dengan 2019. Dari jumlah bank yang go publik sebanyak 41 bank, sebanyak 38 bank konvensional digunakan sebagai sampel penelitian. Variabel dependen yang digunakan adalah Sustainable growth rate sebagai proxy dari sustainable financing performance. Variabel independen yang digunakan adalah Cash flow operating to total liability sebagai proxy risk management practice in cash flow operating, cash flow investing to total liability, cash flow financing to total liability and cash flow operating to shareholder equity. Hasil penelitian menunjukkan hasil bahwa risk management practice in cash flow finance to total liability, risk management practice in cash flow investing to total liability, risk management practice in cash flow operating to total share holder equity memiliki dampak terhadap keberlanjutan kinerja keuangan perbankan. Hasil ini berimplikasi bagi manajemen perbankan terutama dalam hal memprediksi keberlanjutan kinerja keuangan perbankan.

**Kata Kunci:** Sustainable financing performance, Cash flow operating to total liability, cash flow investing to total liability, cash flow financing to total liability and cash flow operating to shareholder equity



IKATAN AKUNTAN INDONESIA  
KOMPARISET AKUNTAN INDONESIA

# ANALISIS HUBUNGAN ACCOUNTING RISK DAN MARKET RISK PADA PERBANKAN GO PUBLIK DI INDONESIA

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**Abstract:** *This study aims to determine whether there is still a relationship between accounting risk and market risk and whether accounting data is still relevant to be used by players in the capital market to predict market risk on the Indonesia Stock Exchange. The research sample is the banking industry in the IDX capital market during the period of 2012 to 2018. From the number of banks that went public as many as 41 banks, as many as 28 banks were used as research samples. The dependent variable used is stock beta as a measure of market risk. The independent variable used is accounting data related to risk, namely earnings variability, loan to deposit ratio, capital adequacy ratio and non-performing loan ratio. The results showed that there was still a relationship between accounting risk and market risk in the banking industry. This is because currently the accounting data is still relied upon by capital market investors to predict the risk of the banking stock market. The panel regression multiple results show that accounting data is still relevant to be used to predict market risk. When market data is uncertain, investors can use accounting data such as earnings variability, loan to deposit ratio, capital adequacy ratio, and non-performing loan ratio to predict the beta of bank shares going public.*

**Keywords:** *Beta Stock, Earnings Variability, Loan to Deposit Ratio, Capital Adequacy Ratio, Non-Performing Loan Ratio.*



IKATAN AKUNTAN INDONESIA  
KOMPAKSI AKUNTAN PENDIDIKAN

# RENCANAAN ANGGARAN, KOMPETENSI SUMBER DAYA MANUSIA DAN POLITIK ANGGARAN TERHADAP PENYERAPAN ANGGARAN di PEMKAB KUANTAN SINGINGI

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**Abstract:** *This research is aimed to prove and study the factors that affect the allocation of the budget. Factors which are studied in this research are the budget planning, the human resource competency and the political budget. The data which is used in this research are the primary and secondary data. The data is collected by using questionnaire which is measured by Likert scale. The population of this research is the regional organization agency in Kuantan Singingi which consist of 20 ODP. The total sample of this research is 100 respondents. The data was analysed by using doubled linear regression which is processed by using SPSS (Version. 23). The result of this research shows that budget planning, human resource competency and political budget significantly affect the allocation of the budget targeted.*

**Keywords:** Budget planning, human resource competency, political budget and budget allocation



IKATAN AKUNTAN INDONESIA  
KOMPARTISIPASI KONTROL PERUSAHAAN

# **PENGARUH ENTERPRISE RISK MANAGEMENT (ERM) TERHADAP NILAI PERUSAHAAN PERBANKAN DI BURSA EFEK INDONESIA (DALAM PERSPEKTIF ISLAM)**

*Full Paper*

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**Abstract:** *In the verse of the Qur'an there is information on the importance of risk management. One way that the company does is by implementing Enterprise Risk Management (ERM). The purpose of this study is to empirically examine the effect of ERM on the value of banking firms in Indonesia. The population of banking companies is 44 banking companies listed on the Indonesia Stock Exchange. The sample in this study were 12 companies that met the criteria. The results showed that the enterprise risk management variable had a positive effect on firm value. Managerial ownership has a positive effect on firm value, meanwhile, institutional ownership and firm size have no effect on firm value. The results of the study found that ERM can increase the value of the bank's company which shows that investors are increasingly confident that their investments can be profitable and the security of the funds invested is more guaranteed. These results are in accordance with the Islamic perspective in the Qur'an and also the same results as previous research, which can be interpreted that the success of management in managing risk can improve company performance so that in the end it increases the value of the company.*

**Keywords :** *, Qur'an, ERM, Bank, Company Value, Islamic Perspective*



IKATAN AKUNTAN INDONESIA

KONFERENSI AKUNTANSI

# SKEMA INSENTIF, UMPAN BALIK, REPUTASI PEMIMPIN DAN KINERJA TUGAS

*Full Paper*

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**Abstract:** *This study aimed to prove the effect of incentive schemes, feedback, and leader reputation on task performance. This research is included in experimental research with 2x2 factorial experimental design between subjects. The population in this study is the Accounting students who have taken Management Control Systems courses. Determination of the sample in this study using simple random sampling technique. In this study using the analysis method of Independent Sample T-Test for H1, H2, and H3, and using Two Ways ANOVA (Analysis of variance) for H4, H5, and H6. This study involved the independent variables are incentive schema variables which are treated as multilevel incentives and fixed incentives, feedback variables that are treated as objective and subjective feedback, and leader reputation variables which are treated as high leader reputation and low leader reputation. The dependent variable in this study is the task performance variable. The results of this study indicate that: (1) incentive schemes affect task performance, (2) feedback influences task performance, (3) leader reputation influences task performance, (4) incentive schemes and feedback interact with each other to influence task performance, (5) incentive schemes and the leader's reputation interact with each other to influence task performance, and (6) feedback and the leader's reputation interact with each other to influence task performance.*

**Keywords:** *Incentive Schemes, Feedback, Leader Reputation, Task Performance*

**Abstrak:** Penelitian ini bertujuan untuk membuktikan pengaruh skema insentif, umpan balik, dan reputasi pemimpin terhadap kinerja tugas dengan menggunakan pendekatan Goal Setting Theory (Teori Penetapan Tujuan). Penelitian ini termasuk ke dalam penelitian eksperimen dengan desain eksperimen faktorial 2x2 between subject. Populasi pada penelitian ini adalah mahasiswa angkatan 2016 dan 2017 S1 Akuntansi Fakultas Ekonomi dan Bisnis Universitas Bengkulu yang telah mengambil mata kuliah Sistem Pengendalian Manajemen. Penentuan sampel dalam penelitian ini menggunakan teknik simple random sampling. Dalam penelitian ini menggunakan metode analisis Independent Sample T-Tes untuk H1, H2, dan H3, serta menggunakan Two Ways ANOVA (Analysis of variance) untuk H4, H5, dan H6. Hasil penelitian ini menunjukkan bahwa: (1) skema insentif berpengaruh terhadap kinerja tugas, (2) umpan balik berpengaruh terhadap kinerja tugas, (3) reputasi pemimpin berpengaruh terhadap kinerja tugas, (4) skema insentif dan umpan balik saling berinteraksi untuk mempengaruhi kinerja tugas, (5) skema insentif dan reputasi pemimpin saling berinteraksi untuk mempengaruhi kinerja tugas, dan (6) umpan balik dan reputasi pemimpin saling berinteraksi untuk mempengaruhi kinerja tugas. Hasil penelitian ini mendukung teori penetapan tujuan (goal setting theory), sehingga dapat diketahui seberapa besar pengaruh tujuan yang telah ditetapkan terhadap penyelesaian kinerja tugas. Penelitian ini juga dapat menjadi penelitian ilmiah yang bermanfaat untuk mendukung kegiatan akademik dan perkembangan dalam bidang akuntansi terkhusus Management Control System (MCS) dan sebagai referensi yang bermanfaat dalam penelitian berikutnya.

**Kata Kunci:** Skema Insentif, Umpan Balik, Reputasi Pemimpin, Kinerja Tugas



IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN AKUNTAN PENDIDIK

# THE EFFECT OF FINANCIAL MANAGEMENT TRANSPARENCY AND CONTINUING EDUCATION ON ACCOUNTING LECTURER LOYALTY

*Full Paper,*

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**Abstract:** *This paper takes the view that the process of forming accounting lecturer loyalty consists of various interrelated behaviors where the main role of job satisfaction is not only to motivate lecturers to work harder but to support behaviors that are considered effective to produce loyal behavior. We point to two factors that are thought to have a relationship with job satisfaction and loyalty of accounting lecturers, transparency of financial management, and continuing education. We argue that the two complement each other in encouraging job satisfaction and loyalty of accounting lecturers. We propose that universities can guarantee financial transparency (evaluation of academic program costs) because it can increase the satisfaction of lecturers in carrying out their duties, and their loyalty at work. Overall, our research provides a new theoretical argument why financial management transparency, and continuing education are options that can create job satisfaction and implicate for the loyalty of accounting lecturers. We tested our hypothesis using SEM-PLS analysis through survey data from 279 permanent accounting lecturers.*

**Keywords:** *Transparency, Continuing Education, Loyalty*

**Abstrak:** *Tulisan ini mengambil pandangan bahwa proses pembentukan loyalitas dosen akuntansi terdiri dari berbagai perilaku yang saling terkait dimana peran utama kepuasan kerja tidak hanya memotivasi dosen untuk bekerja lebih keras tetapi juga mendukung perilaku yang dianggap efektif untuk menghasilkan perilaku loyal. Kami menunjuk dua faktor yang dianggap memiliki hubungan dengan kepuasan kerja dan loyalitas dosen akuntansi: transparansi pengelolaan keuangan, dan pendidikan berkelanjutan. Kami berpendapat bahwa keduanya saling melengkapi dalam mendorong kepuasan kerja dan loyalitas dosen akuntansi. Kami mengusulkan agar perguruan tinggi dapat menjamin transparansi keuangan (evaluasi biaya program akademik) karena dapat meningkatkan kepuasan dosen dalam melaksanakan tugasnya, dan loyalitasnya dalam bekerja. Secara keseluruhan, penelitian kami memberikan argumen teoritis baru mengapa transparansi manajemen keuangan, dan pendidikan berkelanjutan adalah pilihan yang dapat menciptakan kepuasan kerja dan berimplikasi pada loyalitas dosen akuntansi. Kami menguji hipotesis kami menggunakan analisis SEM-PLS melalui data survei dari 279 dosen akuntansi tetap.*

**Kata Kunci:** *Transparansi, Pendidikan Berkelanjutan, Loyalitas*





IKATAN AKUNTAN INDONESIA  
KOMISI PERUSAHAAN AKUNTAN INDONESIA

# APAKAH *ENGAGEMENT PARTNER* AUDIT WANITA MEMILIKI KESETARAAN DALAM KUALITAS AUDIT? STUDI EMPIRIS DI THAILAND

*Full Paper*

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**Abstract:** *A country's geographical, socio-economic, and cultural conditions can affect audit quality and earnings quality. This study investigates the audit quality of the engagement partner gender of a public accounting firm. Audit quality is measured using accrual earnings management and the tendency to meet earnings targets. This study uses 424 firm-year observations from a sample of public companies listed on The Stock Exchange of Thailand for 2016-2019 and uses multiple regression and logistic analysis models. The test results found no evidence that the gender of partner engagement as a measure of audit quality influences absolute discretion and the tendency to meet earnings targets. Our additional analyses show that the gender of the female engagement partner in Big Four provided no additional information indicating that female engagement partner has higher audit quality than male engagement partner, both in accrual earnings management and earnings benchmarks. Meanwhile, regarding the frequency of issuance of modified audit opinions, this additional test finds evidence that female engagement partners are more likely to issue modified audit opinions relating to absolute discretionary accruals but not to the earnings benchmarks. This study implies that gender equality of audit partner engagement as a measure of audit quality in developing countries, e.g., Thailand remains unresolved.*

**Keywords:** *Accrual discretionary, audit quality, earnings benchmarks, engagement partner, gender*



IKATAN AKUNTAN INDONESIA  
KOMPAGNITAS AKUNTAN INDONESIA

# ANALISIS PENGUKURAN KINERJA KEUANGAN DENGAN PENDEKATAN *VALUE FOR MONEY* (STUDI KASUS PADA DINAS PEKERJAAN UMUM KABUPATEN TANJUNG JABUNG BARAT)

*Full Paper,*

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**Abstract:** *This study aims to determine the financial performance of the Department of Public Works, Tanjung Jabung Barat Regency, Jambi Province by using Value For Money, to find out the constraints that occur at the Department of Public Works, and to find out strategies to improve financial performance at the Department of Public Works. This research is quantitative descriptive. By using primary data in the form of a questionnaire and secondary data in the form of a Realization Report of the Regional Revenue and Expenditure Budget of the Public Works Office of West Tanjung Jabung Regency, Jambi Province for the 2017-2020 period. The results showed that the Financial Performance of the Public Works Department of Tanjung Jabung Barat Regency, Jambi Province based on the Economic Ratio was categorized as quite economical, the Efficient Ratio was categorized as inefficient, and the Effectiveness Ratio was less effective.*

**Keywords:** *Public Works Office Finance Performance*

**Abstrak:** Penelitian ini bertujuan untuk mengetahui kinerja keuangan pada Dinas Pekerjaan Umum Kabupaten Tanjung Jabung Barat Provinsi Jambi dengan pendekatan Value For Money, mengetahui kendala-kendala yang terjadi pada Dinas Pekerjaan Umum, dan mengetahui strategi untuk meningkatkan kinerja keuangan pada Dinas Pekerjaan Umum. Penelitian ini merupakan penelitian deskriptif kuantitatif. Dengan menggunakan data primer berupa kuesioner dan data sekunder berupa Laporan Realisasi Anggaran Pendapatan dan Belanja Daerah Dinas Pekerjaan Umum Kabupaten Tanjung Jabung Barat Provinsi Jambi periode 2017-2020. Hasil penelitian menunjukkan bahwa Kinerja Keuangan Dinas Pekerjaan Umum Kabupaten Tanjung Jabung Barat Provinsi Jambi berdasarkan Rasio Ekonomis dikategorikan cukup ekonomis, Rasio Efisien dikategorikan tidak efisien, Rasio Efektivitas kurang efektif.

**Kata kunci:** Kinerja Keuangan Dinas Pekerjaan Umum



IKATAN AKUNTAN INDONESIA  
KOMPAS

## STUDI FENOMENOLOGI : MAKNA LABA PADA RUMAH MAKAN GRATIS CIANGSANA

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**Abstract:** *This study aims to understand the views of the owner of the Ciangsana's Free Restaurant in interpreting profit. This research is a qualitative research with a phenomenological method. The phenomenological method is considered appropriate to be used in this study because this research is unique and represents a person's life experience. Data collection methods in this study using interviews, observation and literature study. The results of this study indicate that the owner of the Ciangsana's Free Restaurant defines profit with 3 (three) meaning, namely Serenity, Happiness, and Blessing. The owner of the Ciangsana's Free Restaurant means a safe, peaceful life, and there is no fuss. Meanwhile, the profit of happiness is interpreted by the owner of the Ciangsana's Free Restaurant as a sense of happiness that is felt because they can share with others. Profits are interpreted as a blessing by the owner of the Ciangsana's Free Restaurant as a form of blessing sustenance that continues to flow endlessly, as a life sufficiency given by Allah SWT. The blessing of life that is felt is in the form of family health, as well as the benefit of life for others, which is an inspiration for goodness for many people.*

**Keywords:** *Phenomenology, The Meaning of Profit*



IKATAN AKUNTAN INDONESIA  
KOMPAKSI AKUNTAN INDONESIA

## PENGARUH AKUNTABILITAS KEUANGAN DAN KINERJA TERHADAP ELEKTABILITAS PETAHANA

*Full Paper*

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**Abstract:** *This study aims to determine the effect of financial accountability and performance accountability towards incumbent electability in Indonesian local elections during 2015-2018, based on the perspective of retrospective voting theory. This study is expected to provide insight for evaluating the local government accountability system as well as providing evidence to enhance local government accountability. We analyze 139 samples from different municipalities and cities conducting local elections during the time frame. Audit opinion and audit malfeasance findings on financial statements are used to measure financial accountability. Meanwhile, local governance performance scores and evaluation of local government performance accountability are used to measure performance accountability. Data analysis is conducted using the statistical data analysis program Small Stata 14.2. The result shows that audit malfeasance findings on financial statement may significantly reduce incumbent electability. However, audit opinion, local governance performance score, and evaluation of local government performance accountability bear no significant effect on incumbent electability.*

**Keywords:** *Audit finding, audit opinion, retrospective voting*



IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN AKUNTAN PERUSAHAAN

# **PENGARUH GOOD CORPORATE GOVERNANCE DAN LIKUIDITAS TERHADAP MANAJEMEN PAJAK (STUDI EMPIRIS PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2015-2019)**

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**Abstract:** *The aims of this study is to analyze the effect of good corporate governance and liquidity on tax management. Tax management is measured by modified measure based on Cash effective tax rate (CETR) compared with corporate tax rate. Corporate governance is measured by proportion of independent commissioner, audit committee, audit quality, institutional ownership, and compensation of executive managements, liquidity is measured by current ratio. This research sample consist manufacturing companies selected by purposive sampling. There are 14 companies fulfilling the criteria. This research used binary logistic regression analysis. The results of this research indicates that the proportion of independent commissioner and audit quality positively affects on tax management significantly. Meanwhile, audit committee, institutional ownership, compensation of executive managements and liquidity do not significantly affect the company's tax management.*

**Keywords:** *Tax management, GCG, liquidity*



IKATAN AKUNTAN INDONESIA  
KOMISI ETIKA DAN DISIPLIN

# DETERMINANTS OF SHARIA COMPLIANCE DISCLOSURE BASED ON INTERNATIONAL SHARIA ACCOUNTING STANDARDS

*Full Paper*

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**Abstract:** *The best prospects for Islamic banking are following the adoption of Sharia compliance as a manifestation of Islamic banking sector regulation and supervision in Indonesia. This study is a quantitative analysis that uses secondary data from the annual report of Islamic banking from 2016 to 2020. In this study, 6 Islamic Commercial Banks in Indonesia were used as a sample. The dependent variable in this study is sharia compliance based on International Sharia Accounting Standards (AAOIFI), with the independent variables being sharia board diversity, shariah board educational background, business size, and firm age. The content analysis technique was utilized in this study to evaluate the level of sharia compliance disclosure in Islamic banking based on International Sharia Accounting Standards (AAOIFI), and the influence was examined using panel data regression analysis. As a result, the factors board age, board tenure, DPS educational background, company size, and firm age all impact the amount of sharia compliance disclosure according to international sharia accounting standards (AAOIFI). The variables board tenure, DPS education, and firm age were not substantially influenced using the partial test. The board age and company size factors, on the other hand, were strongly affected because the variety of experienced boards based on age and the bigger size of the firm create a better degree of sharia compliance disclosure according to worldwide sharia accounting standards (AAOIFI).*

**Keywords:** *AAOIFI, Sharia Compliance, Panel Regression*



IKATAN AKUNTAN INDONESIA  
KOMPANISIAKUNTAN INDONESIA

# THE EFFECT OF ACCOUNTING INFORMATION SYSTEM IMPLEMENTATION ON EMPLOYEE PERFORMANCE DURING THE COVID19 PANDEMIC WITH EMPLOYEE INTEGRITY AS MODERATING VARIABLE (CASE STUDY OF BRI INSTITUTE)

*Full Paper*

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**Abstract :** *This study aims to examine the effect of implementing an accounting information system and employee integrity on the performance of BRI Institute employees during the Covid19 pandemic, then also to examine whether the moderating variable of employee integrity is able to moderate the effect of implementing an accounting information system on employee performance. 60 respondents who became the research sample, were employees of the BRI Institute which were determined by purposive sampling technique. Data were obtained using questionnaires and interviews. Multiple linear regression analysis technique was used for data analysis. The conclusion obtained is that the performance of BRI Institute employees is influenced by the implementation of the accounting information system, also influenced by the integrity of the employees. In addition, employee integrity was able to strengthen the influence between the application of accounting information systems on employee performance.*

**Keywords:** *Employee Performance, Implementation of Accounting Information Systems, Employee Integrity, COVID19 Pandemic*



IKATAN AKUNTAN INDONESIA

KONFERENSI AKUNTANSI SURABAYA

# PERAN KETIDAKPASTIAN TUGAS TERHADAP MANAGEMENT ACCOUNTING SYSTEM, KINERJA MANAJERIAL DAN PENGAMBILAN KEPUTUSAN STRATEGIK DALAM ORGANISASI

*Full Paper*

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**Abstract:** *The objective of this study is to empirically validate: (1) the effect of task uncertainty on the management accounting system, (2) the effect of uncertainty on managerial performance, and (3) the effect of task uncertainty on strategic decision making. The study used primary data obtained from distributed questionnaires. There are 95 questionnaires that can be analyzed. The research construct was measured with a Likert scale of 1-7. Data were analyzed with the help of SPSS and SmartPLS programs. SPSS was used for testing non-response bias and descriptive statistics. Meanwhile, SmartPLS is used to analyze the data found in the field in the analysis using measurement models and structural models. Constructs of management accounting system and strategic decision making with dimensions were analyzed by second order confirmatory factor analysis (CFA). While hypothesis testing is done with the help of SmartPLS. The test results show that: (1) task uncertainty has no effect on the management accounting system, (2) task uncertainty has a negative effect on managerial performance, and (3) task uncertainty has a positive effect on strategic decision making. The study has limitations, including the lack of understanding of filling out questionnaires by respondents and the research object is still heterogeneous.*

**Keywords:** *Task uncertainty, management accounting system, managerial performance, strategic decision making*

**Abstrak:** Penelitian ini bertujuan membuktikan secara empiris: (1) pengaruh ketidakpastian tugas terhadap management accounting system, (2) pengaruh ketidakpastian terhadap kinerja manajerial, dan (3) pengaruh ketidakpastian tugas terhadap pengambilan keputusan strategik. Penelitian menggunakan data primer yang diperoleh dari kuesioner yang disebar. Kuesioner yang dapat dianalisis sebanyak 95. Konstruk penelitian di ukur dengan skala Likert 1-7. Data dianalisis dengan bantuan program SPSS dan SmartPLS. SPSS digunakan untuk pengujian non-response bias dan statistik deskriptif. Sedangkan SmartPLS digunakan menganalisis data temuan dilapangan di analisis dengan model pengukuran dan model struktural. Konstruk management accounting systemi dan pengambilan keputusan strategik yang memiliki dimensi dianalisis dengan second order confirmatory factor analysis (CFA). Dan pengujian hipotesis dilakukan dengan bantuan SmartPLS. Hasil pengujian menunjukkan bahwa: (1) ketidakpastian tugas tidak berpengaruh terhadap management accounting system, (2) ketidakpastian tugas berpengaruh negatif terhadap kinerja manajerial, dan (3) ketidakpastian tugas berpengaruh positif terhadap pengambilan keputusan strategik. Penelitian memiliki keterbatasan, diantaranya adanya kurang pemahaman pengisian kuesioner oleh responden dan obyek penelitian yang masih heterogen.

**Kata Kunci:** Ketidakpastian tugas, management accounting system, kinerja manajerial, pengambilan keputusan strategik





IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN KAPALAN PEGADAIAN

# ANALISIS AUDIT KEPATUHAN PELAPORAN DANA KAMPANYE SEBELUM DAN SAAT PANDEMI COVID-19

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**Abstract:** *Indonesia as a democratic country conducts general elections or local elections to elect its leader. Campaigning is the main activity carried out by candidates for governor, candidates for regents, and candidates for mayor. The campaign itself has a limit to its implementation and has been regulated by KPU Regulation No. 4 of 2017 concerning campaign funds. In the midst of the Covid-19 Pandemic, Simultaneous Regional Head Elections were held and for that the KPU issued a regulation on Campaign Funds, namely PKPU No. 12 of 2020 as a replacement for PKPU No. 5 Year 2017. This study uses primary data with a qualitative approach sourced from the results of data audits of LPPDK, LPSDK, LADK, RKDK, Statement Letters and Transaction Evidence. Data processing techniques are carried out by organizing, editing and analyzing. The results showed that there were many changes and additions to audit procedures in the 2020 Pilkada (during the covid-19 pandemic), namely the RKDK, LADK, LPSDK and LPPDK audit procedures. At the level of compliance in the 2018 regional elections (before the Covid-19 Pandemic) and 2020 (during the Covid-19 Pandemic) there are still regulations that are not obeyed by candidate pairs.*

**Keywords:** *Compliance Audit, Campaign Fund Reporting, Covid-19, PKPU, KAP*

**Abstrak:** *Indonesia sebagai negara demokrasi melakukan Pemilu atau Pilkada untuk memilih pemimpinnya. Kampanye merupakan kegiatan utama yang dilakukan oleh para calon Gubernur, calon Bupati, dan calon Walikota. Kampanye sendiri ada batas pelaksanaannya dan sudah diatur oleh Peraturan KPU no 4 tahun 2017 tentang dana kampanye. Di tengah Pandemi Covid-19 diadakan Pilkada Serentak dan untuk itu KPU mengeluarkan peraturan tentang Dana Kampanye, yaitu PKPU No. 12 Tahun 2020 sebagai pengganti PKPU No. 5 Tahun 2017. Penelitian ini menggunakan data primer dengan pendekatan kualitatif yang bersumber dari hasil audit data LPPDK, LPSDK, LADK, RKDK, Surat Pernyataan dan Bukti Transaksi. Teknik pengolahan data dilakukan dengan cara organizing, editing dan analyzing. Hasil penelitian menunjukkan terdapat banyak perubahan dan penambahan prosedur audit pada pilkada 2020 (saat pandemi covid-19) yaitu pada prosedur audit RKDK, LADK, LPSDK maupun LPPDK. Pada tingkat kepatuhan pada pilkada 2018 (sebelum Pandemi Covid-19) dan 2020 (saat Pandemi Covid-19) masih ada peraturan yang tidak dipatuhi oleh pasangan calon.*

**Kata Kunci:** *Audit Kepatuhan, Pelaporan Dana Kampanye, Covid-19, PKPU, KAP*



IKATAN AKUNTAN INDONESIA  
KOMPETENSI AKUNTAN CENDANA

# DESAIN MANAJEMEN RISIKO PADA BAGIAN KEUANGAN UNIVERSITAS NUSA CENDANA

*Full Paper*

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**Abstract:** *Risk management needs to be applied in every central and local government environment. Nusa Cendana University as a BLU is a vertical institution that is directly under the central government and must automatically implement Risk Management and directly assist Nusa Cendana University to achieve organizational goals and a form of internal control within the Nusa Cendana University environment. Therefore, the purpose of this research is to produce an overview of existing management risk design in finance department of Nusa Cendana University. The research approach used is descriptive qualitative, where researchers obtain data by means of literature studies to create risks based on work activities or job descriptions from the finance department itself, then poured into a questionnaire, and confirmed again through interviews. Data were analyzed descriptively through risk management assessment, (1) identification risk, (2) analysis risk, and (3) evaluation risk. The results of this study are a risk map and a risk priority table that contains the value and status of the risk.*

**Keywords:** *Risk management, risk assessment, and risk map*



IKATAN AKUNTAN INDONESIA  
KOMPARTEMAN AKUNTANSI SYARIAH

# ANALISIS PERBANDINGAN HARGA SAHAM PT. BANK RAKYAT INDONESIA SYARIAH, TBK SEBELUM DAN SESUDAH MERGER MENJADI PT. BANK SYARIAH INDONESIA, TBK.

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**Abstract:** *Business Merger is one of the company's expansion activities. Expansion is needed in order to achieve business efficiency, become more competitive, and to increase company profits. Based on the fundamentals, if the company's profits increase, it will affect the increase in the company's stock price. This study aims to investigate whether there is a difference in the stock price of PT. Bank Rakyat Indonesia Syariah Tbk before and after the merger into PT. Bank Syariah Indonesia Tbk. The data used is stock price data for 25 days before and after the merger, while the analytical technique used is the Wilcoxon Signed Ranks Test. The results showed that there was a significant difference in the stock price of PT. Bank Rakyat Indonesia Syariah, Tbk between before and after the merger into PT. Bank Syariah Indonesia Tbk. The difference is that the stock price after the merger is higher than before the merger.*

**Keywords:** *Sharia Bank, Merger, Stock Prices*



IKATAN AKUNTAN INDONESIA

KOMISI AUDIT DAN ETIKA PROFESI

# ENVIRONMENTAL PERFORMANCE, BOARD DIVERSITY, AND CORPORATE VISIBILITY TO ENVIRONMENTAL DISCLOSURE

*Full Paper*

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**Abstrak :** Dalam perkembangan kegiatan bisnisnya, perusahaan tidak lepas dari lingkungan eksternal yaitu lingkungan dan masyarakat. Perusahaan harus melindungi lingkungan eksternal, sehingga banyak perusahaan perlu meningkatkan keberlanjutan perusahaannya menjadi lebih baik melalui pengungkapan lingkungan perusahaan. Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh kinerja lingkungan, feminisme pada komisaris, komite audit wanita, dan visibilitas perusahaan terhadap pengungkapan lingkungan perusahaan yang dikendalikan oleh profitabilitas dan likuiditas. Sebanyak 52 sampel diperoleh dari perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia dari tahun 2016 sampai dengan tahun 2019 dan dianalisis dengan menggunakan metode regresi berganda. Penelitian ini membuktikan bahwa komite audit wanita dapat memberikan pengaruh positif terhadap pengungkapan lingkungan perusahaan. Penelitian ini menemukan bahwa kinerja lingkungan, feminisme pada komisaris, dan visibilitas perusahaan tidak dapat mempengaruhi pengungkapan lingkungan perusahaan. Penelitian ini diharapkan dapat membantu perusahaan untuk memberikan pengawasan yang lebih menyeluruh terhadap keputusan terkait kegiatan tanggung jawab sosial dan memberikan pertimbangan untuk menggunakan jenis kelamin perempuan sebagai anggota komite audit atau komisaris.

**Kata Kunci:** Kinerja lingkungan, feminisme dalam komisaris, komite audit perempuan, visibilitas perusahaan, pengungkapan lingkungan perusahaan



IKATAN AKUNTAN INDONESIA  
KONGRES AKUNTAN INDONESIA

# INTERNAL CONTROL SYSTEM OF FINANCIAL TECHNOLOGY COMPANIES

*Full Paper*

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**Abstract:** *Financial technology businesses are thought to face a significant risk in internal control. This is based on the numerous occurrences that have occurred throughout the year 2020. The internal infrastructure of fintech companies, according to the Indonesian Fintech Association Institute, is the primary risk of failure in the industry. The goal of this research is to investigate the risk mitigation of financial technologies. The goal of this study is to look at how financial technology organizations might reduce risk by implementing the COSO standard in their internal control system. This research used a study case. The data collection method is questionnaire distribution for standard control of COSO's internal components. The information was gathered by a questionnaire, which was then examined. This study used 48 people from financial technology organizations who work in finance/accounting, application development, and departmental divisions as a sample. Based on the application of internal control standards, the findings of this study show that financial technology organizations' risk mitigation plans are fairly good / effective. The components of the control environment, risk assessment, and control activities are classified as effective enough, whereas the components of information and communication, as well as the monitoring components, are classified as effective.*

**Keywords:** *COSO, Financial Technology Companies, Internal Control System, Risk Mitigation*

**Abstrak:** *Bisnis teknologi keuangan diperkirakan menghadapi risiko yang signifikan dalam pengendalian internal. Hal ini didasarkan pada banyak kejadian yang terjadi sepanjang tahun 2020. Infrastruktur internal perusahaan fintech, menurut Institut Asosiasi Fintech Indonesia, adalah risiko utama kegagalan di industri. Tujuan dari penelitian ini adalah untuk melihat mitigasi risiko teknologi keuangan. Tujuan dari penelitian ini adalah untuk melihat bagaimana organisasi teknologi keuangan dapat mengurangi risiko dengan menerapkan standar COSO dalam sistem pengendalian internal mereka. Studi kasus adalah sejenis penelitian. Metode pengumpulan data adalah penyebaran kuesioner untuk pengendalian standar komponen internal COSO. Informasi dikumpulkan dengan kuesioner, yang kemudian diperiksa. Penelitian ini menggunakan 48 orang dari organisasi teknologi keuangan yang bekerja di bidang keuangan/akuntansi, pengembangan aplikasi, dan divisi departemen sebagai sampel. Berdasarkan penerapan standar pengendalian internal, temuan penelitian ini menunjukkan bahwa rencana mitigasi risiko organisasi teknologi keuangan cukup baik/efektif. Komponen lingkungan pengendalian, penilaian risiko, dan aktivitas pengendalian tergolong cukup efektif, sedangkan komponen informasi dan komunikasi, serta komponen pemantauan tergolong efektif.*

**Kata Kunci:** *COSO, Pengendalian Risiko, Perusahaan Financial Technology, Sistem Pengendalian Internal*



IKATAN AKUNTAN INDONESIA  
KONGRES AKUNTAN PASCADIK

# ONLINE-BASED ACCOUNTING (E-ACCOUNTING) FOR MSME ENTREPRENEURS IN THE INDUSTRY REVOLUTION ERA 4.0

*Full Paper*

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**Abstract:** *The era of the industrial revolution 4.0 that is currently taking place is marked by the development of information technology that has an impact on all areas of life. Almost all aspects of life in this world have used information technology a lot. The development of information technology is also felt in the field of accounting. Accounting plays an important role in the success or failure of business institutions including MSME. The accounting system is responsible for recording, documenting, analyzing, monitoring and evaluating the financial position of its business activities, as well as providing information support to various parties who need financial information. Online-based accounting applications provide convenience for MSME in carrying out these activities. One of the MSME that utilizes online-based accounting applications is Dapur Gulung which is engaged in the culinary business. The purpose of this study was to analyze the application of online-based accounting on MSME Kitchen Gulung. This study uses primary data with a qualitative analysis approach and analytical techniques include situation analysis, comparison, description and evaluation to provide a comprehensive picture of the implementation of online-based accounting in the Kitchen Gulung MSME business. The results obtained are online-based accounting applications can be applied quite well and are very helpful for MSME Kitchen Gulung in financial recording of their business activities and making financial reports, although they still have some shortcomings such as the absence of a menu to calculate the Cost of Product (HPP) and a menu for making cash flow statement and statement of changes in capital.*

**Keywords:** *E-Accounting, MSME, Industrial Revolution 4.0*

**Abstrak:** Era revolusi industri 4.0 yang sedang berlangsung saat ini ditandai dengan adanya perkembangan teknologi informasi yang berdampak ke semua bidang kehidupan. Hampir semua aspek kehidupan di dunia ini sudah banyak memanfaatkan teknologi informasi. Perkembangan teknologi informasi tersebut sangat dirasakan juga dalam bidang akuntansi. Akuntansi memainkan peran penting dalam keberhasilan atau kegagalan lembaga bisnis termasuk UMKM. Sistem akuntansi bertanggung jawab untuk mencatat, mendokumentasikan, menganalisis, memantau dan mengevaluasi posisi keuangan kegiatan usahanya, serta memberikan dukungan informasi ke berbagai pihak yang membutuhkan informasi keuangan. Aplikasi akuntansi berbasis online memberikan kemudahan bagi UMKM dalam melakukan kegiatan-kegiatan tersebut. Salah satu UMKM yang memanfaatkan aplikasi akuntansi berbasis online adalah Dapur Gulung yang bergerak di bidang usaha kuliner. Tujuan penelitian ini adalah untuk menganalisis penerapan akuntansi berbasis online pada UMKM Dapur Gulung. Penelitian ini menggunakan data primer dengan pendekatan analisis kualitatif dan teknik analisis meliputi analisis situasi, perbandingan, deskripsi dan evaluasi untuk memberikan



IKATAN AKUNTAN INDONESIA  
KEMENTERIAN KEUANGAN REPUBLIK INDONESIA

gambaran menyeluruh tentang implementasi akuntansi berbasis online pada usaha UMKM Dapur Gulung. Hasil yang diperoleh adalah aplikasi akuntansi berbasis online dapat diterapkan dengan cukup baik dan sangat membantu UMKM Dapur Gulung dalam pencatatan keuangan kegiatan usahanya serta pembuatan laporan keuangan, meskipun masih memiliki beberapa kekurangan seperti belum adanya menu untuk menghitung Harga Pokok Produk (HPP) serta menu untuk pembuatan laporan arus kas dan laporan perubahan modal.

**Kata Kunci:** E-Accounting, UMKM, Revolusi Industri 4.0





IKATAN AKUNTAN INDONESIA  
KONFERENSI NASIONAL 2021

# PENGARUH REGULASI PAJAK SEBAGAI DAMPAK PANDEMI COVID-19 TERHADAP KEPATUHAN WAJIB PAJAK UMKM

*Full Paper*

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**Abstract:** *This study discusses the effect of regulations issued by the government during the VUCA Covid-19 period on MSME taxpayer compliance. Several policies issued by the government in response to the impact of the pandemic were taken as independent variables in this study. These policies are the socialization of PMK 86/2020 regarding tariff incentives, reducing tax rates in PP 23/2018, extending the reporting deadline and eliminating tax sanctions. The four independent variables were measured and analyzed for their effect on taxpayer compliance as dependent variables. Each variable was then measured using 3 statements with a Likert scale. The object of this research is the perception of MSME taxpayers who live in Depok, and report their taxes at the Cimanggis KPP Pratama Depok, West Java. The data obtained are 100 data from questionnaires, which are then processed using multiple linear regression with AMOS software tools. The test results prove that the socialization variables of tax incentives and tax rate reductions have an effect on MSME taxpayer compliance. Meanwhile, the time limit and tax sanctions have no effect on taxpayer compliance. The implication of this research is the finding that disseminating policies is very important in implementing regulations. Good regulation without adequate socialization will not achieve the desired goal.*

**Keywords:** *Tax Regulation, MSME Taxpayer Compliance, covid-19 pandemic*

**Abstrak:** Penelitian ini membahas tentang pengaruh regulasi yang dikeluarkan oleh pemerintah pada masa VUCA Covid-19 terhadap kepatuhan wajib pajak UMKM. Beberapa kebijakan yang dikeluarkan pemerintah dalam rangka menyikapi dampak pandemi digunakan sebagai variabel bebas dalam penelitian ini. Kebijakan tersebut adalah sosialisasi PMK 86/2020 tentang insentif tarif, pengurangan tarif pajak dalam PP 23/2018, perpanjangan batas waktu pelaporan dan penghapusan sanksi pajak. Keempat variabel bebas tersebut diukur dan dianalisis pengaruhnya terhadap variabel terikat yakni kepatuhan wajib pajak. Masing-masing variabel kemudian diukur menggunakan 3 pernyataan dengan dengan skala likert 1-5. Objek penelitian adalah persepsi wajib pajak UMKM yang berdomisili di Depok, dan melaporkan pajaknya di KPP Pratama Cimanggis Depok Jawa Barat. Data yang diperoleh berjumlah 100 data hasil kuesioner, yang kemudian diolah dengan menggunakan regresi linear berganda dengan alat bantu *software* AMOS. Hasil pengujian membuktikan bahwa variabel sosialisasi insentif pajak dan pengurangan tarif pajak, berpengaruh terhadap kepatuhan wajib pajak UMKM. Sedangkan variabel batas waktu dan sanksi pajak tidak berpengaruh terhadap kepatuhan wajib pajak. Implikasi penelitian ini adalah adanya temuan bahwa sosialisasi kebijakan merupakan hal yang sangat penting dalam pembuatan regulasi. Regulasi yang bagus tanpa sosialisasi yang memadai, tidak akan mencapai tujuan yang dikehendaki.

**Kata Kunci :** *Regulasi Pajak, Kepatuhan Wajib Pajak UMKM , Pandemi Covid-19*





IKATAN AKUNTAN INDONESIA

KOMISI ETIKA DAN TANGGUNG JAWAB

# ANALISIS KOMPARATIF KINERJA PERBANKAN SEBELUM & SELAMA PANDEMI COVID-19

*Full Paper*

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**Abstract:** *The purpose of this study was to determine differences in banking financial performance before and during the Covid-19 pandemi using the RGEC (Risk Profile, Good Corporate Governance, Earning and Capital) method for the 2019-2020 period. Risk Profile is measured using the NPL and LDR ratios, Good Corporate Governance (GCG), Earnings (Profitability) is measured using the BOPO, NIM, ROA and Capital ratios measured using the CAR ratio. This type of research is quantitative research with a comparative approach. The sampling technique used purposive sampling and resulted in a sample of 40 data banks. Sources of data used in this study is secondary data. Hypothesis testing using Paired Sample T-Test and Wilcoxon Signed Rank Test. The results of the study show that the performance of banks before and during the covid-19 pandemi in the risk profile there is no difference in bank performance seen from the NPL ratio but there is a difference in terms of the LDR ratio; there is no difference in bank performance on GCG as measured by self-assessment; there are differences in bank performance in earnings as measured by BOPO, NIM and ROA; and there are differences in bank performance on capital as measured by CAR.*

**Keywords:** *Banking performance, Pandemic Covid-19, RGEC*



IKATAN AKUNTAN INDONESIA

KONFERENSI AKUNTAN PERDAGANGAN

# PENGARUH MEKANISME GOOD CORPORATE GOVERNANCE TERHADAP PROFITABILITAS SAHAM PERUSAHAAN

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**Abstract:** *This study aims to determine the effect of Good Corporate Governance as proxied by controlling shareholders, foreign ownership, government ownership, board of commissioners and independent commissioners, on profitability as proxied by Earning Per Share. The population in this study are firms in the Trade, Services and Investment sector as many as 174 companies. The sampling technique used is purposive sampling. The samples used are companies from Retail Trade sub-sector, Resto, Hotel and Tourism sub-sector, Investment sub-sector and other sub-sectors as many as 42 companies listed on the Indonesian Stock Exchange in 2016-2019. The data analysis technique used is logistic regression analysis. The results of the study concluded that only the controlling shareholder and foreign ownership has a positive effect on profitability. Government ownership, the size of the board of commissioners, and independent commissioners had no effect on profitability.*

**Keywords:** *Good Corporate Governance Mechanism and Earning Per Share*

**Abstrak:** Penelitian ini bertujuan untuk mengetahui pengaruh *Good Corporate Governance* yang diproksi oleh pemegang saham pengendali, kepemilikan asing, kepemilikan pemerintah, ukuran dewan komisaris dan komisaris independen terhadap profitabilitas yang diproksi *Earning Per Share*. Populasi dalam penelitian ini adalah perusahaan pada sektor *Trade, Services, and Investment* sebanyak 174 perusahaan. Teknik sampling yang digunakan yaitu *purposive sampling*. Sampel yang digunakan adalah perusahaan dari sub-sektor Perdagangan Eceran, sub sektor Resto, Hotel, dan Pariwisata, sub sektor Investasi dan sub-sektor lainnya sebanyak 42 perusahaan yang terdaftar di BEI tahun 2016-2019. Teknik analisis data yang digunakan adalah analisis regresi logistik. Hasil penelitian ini disimpulkan bahwa hanya pemegang saham pengendali dan kepemilikan asing yang berpengaruh positif terhadap profitabilitas. Kepemilikan pemerintah, ukuran dewan komisaris dan komisaris independen tidak berpengaruh terhadap profitabilitas.

**Kata Kunci:** Mekanisme Good Corporate Governance dan Earning Per Share



IKATAN AKUNTAN INDONESIA  
KOMISI AKUNTANSI

# IS POLITICAL CONNECTION CAN DECREASING FINANCIAL REPORTING QUALITY AND MAKE INVESTMENT INEFFICIENT?

*Full Paper,*

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**Abstract:** Agency conflicts that occur within the company are things that can trigger bias in accounting information, thus causing the investment project to be inefficient. Inefficient investment can be suppressed by maximizing the quality of accounting information contained in financial reports. This study aims to examine the effect of the quality of financial statements and the moderating effect of political connection on investment efficiency in non-financial companies on the BEI KOMPAS 100 index in 2019. Researchers used a sample of 70 non-financial companies. The method that used in this research study is multiple linear regression. The results of the research prove that most companies experience inefficient investment in the form of underinvestment and the quality of financial reports is proven to have a positive effect on investment efficiency. Then, after the researcher entered the moderating effect of political connections into the influence between the quality of financial reports and investment efficiency. Political connection does not have a moderating effect on the relationship between Accounting Information Quality and Investment Efficiency. This research contributes to practically, such as management, to be able to choose the right investment project so that it can make investments made more efficient and reduce overinvestment and underinvestment deviations. While empirically, the quality of accounting information in financial statements will have a significant effect on investment efficiency, even though politically connected companies do not make accounting information weak and ultimately to lead Inefficient.

**Keywords:** Financial Reporting Quality, Investment Efficiency, Political Connection, Agency Theory.

**Abstrak :** Konflik keagenan yang terjadi dalam perusahaan merupakan hal yang dapat memicu bias dalam informasi akuntansi, sehingga menyebabkan proyek investasi yang dilakukan menjadi tidak efisien. Investasi yang tidak efisien dapat ditekan dengan memaksimalkan kualitas informasi akuntansi yang terdapat dalam laporan keuangan. Penelitian ini bertujuan menguji pengaruh kualitas laporan keuangan dan efek moderasi political connection terhadap efisiensi investasi pada perusahaan non keuangan indeks KOMPAS 100 BEI tahun 2019. Peneliti menggunakan sampel sebanyak 70 perusahaan non keuangan. Metode penelitian yang digunakan dalam penelitian ini adalah regresi linier berganda. Hasil penelitian membuktikan bahwa sebagian besar perusahaan mengalami investasi yang tidak efisien berupa underinvestment dan kualitas laporan keuangan terbukti memiliki pengaruh positif terhadap efisiensi investasi. Kemudian, setelah peneliti memasukkan efek moderasi koneksi politik kedalam pengaruh antara kualitas laporan keuangan dan efisiensi investasi. Koneksi politik tidak memberikan efek moderasi terhadap hubungan keduanya.. Penelitian ini setidaknya memberikan kontribusi secara praktis seperti manajemen, untuk bisa memilih proyek investasi yang tepat sehingga dapat menjadikan investasi yang dilakukan menjadi efisien dan mengurangi penyimpangan overinvestment dan underinvestment. Sedangkan secara empiris berupa kualitas informasi akuntansi dalam laporan keuangan akan membawa pengaruh yang signifikan terhadap efisiensi investasi, meskipun perusahaan terkoneksi secara politik tidak membuat kualitas laporan keuangan menjadi lemah dan menyebabkan investasi tidak efisien.

**Kata Kunci :** Kualitas Laporan Keuangan, Efisiensi Investasi, Koneksi Politik



IKATAN AKUNTAN INDONESIA

KONFERENSI NASIONAL AKUNTANSI

# ANALISIS KEBERHASILAN PERANGKAT LUNAK AKUNTANSI ONLINE PADA UMKM DI ERA PANDEMIK COVID-19

*Full Paper*

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**Abstract:** *The purpose of this study is to examine the quality of the system, the quality of information, usage and net benefits. This research is a confirmatory research conducted by testing several hypotheses; information quality has a significant positive effect on use, system quality has a significant positive effect on use, use has a significant positive effect on net benefits. This study uses the subject of MSMEs with a total of 200 respondents, the coverage area of Depok City as a user of accounting software by using a question instrument in the form of a questionnaire. The analytical technique used to test the research hypothesis is Structural Equation Modeling (SEM) with the support of AMOS 23. The results show that both quality dimensions, namely system quality and information quality, have a significant effect on the use of information quality, while use has a significant effect on the net. so that it can be concluded that the application of accounting software to MSMEs in the Depok City area can make it easier for users to record online accounting and improve user performance during the Covid-19 pandemic era.*

**Keywords:** MSMEs, system quality, information quality, usage, net benefit

**Abstrak:** Tujuan dari penelitian ini adalah menguji kualitas sistem, kualitas informasi, penggunaan dan net benefit. Penelitian ini merupakan penelitian konfirmasi yang dilakukan dengan menguji beberapa hipotesis; kualitas informasi memiliki pengaruh positif signifikan pada penggunaan, kualitas sistem memiliki pengaruh positif signifikan pada penggunaan, penggunaan memiliki pengaruh positif signifikan pada net benefit. Penelitian ini menggunakan subjek UMKM dengan jumlah 200 responden, cakupan wilayah Kota Depok sebagai pengguna perangkat lunak akuntansi dengan menggunakan instrument pertanyaan dalam bentuk kuesioner. Teknik analisis yang digunakan untuk menguji hipotesis penelitian adalah *Structural Equation Modeling (SEM)* dengan dukungan AMOS 23. Hasil penelitian menunjukkan kedua dimensi kualitas yaitu kualitas sistem dan kualitas informasi yang paling kuat berpengaruh secara signifikan terhadap penggunaan adalah kualitas informasi, sedangkan penggunaan berpengaruh signifikan terhadap net benefit sehingga dapat disimpulkan penerapan perangkat lunak akuntansi pada UMKM wilayah Kota Depok dapat mempermudah pengguna melakukan pencatatan akuntansi secara online dan meningkatkan kinerja pengguna pada masa era pandemic Covid-19.

**Kata Kunci:** UMKM, Kualitas sistem, Kualitas informasi, Penggunaan, Net benefit



IKATAN AKUNTAN INDONESIA  
KOMPANISIAKUNTANINDONESIA

# SHARIAH GOVERNANCE DETERMINANTS ON ISLAMIC SOCIAL REPORTING DISCLOSURE DURING THE COVID-19 PANDEMIC

*Full Paper*

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**Abstract:** *Sharia governance is designed to guarantee that all sharia banking activities adhere to sharia principles and compliance. This research aims to evaluate the factor of Sharia governance that influences the disclosure of Islamic Social Reporting. This research is a quantitative analysis that uses financial statements from Islamic banks from 2016 through 2020. This research using a purposive sampling approach, this study's sample consists of six Islamic commercial banks in Indonesia. As proxied by the size of the board commissioners, board directors, sharia supervisory board, and audit committee, Sharia governance influences Islamic Social Reporting disclosure in Indonesian Islamic banks from 2016 to 2020. The approach employed is a combination of content analysis and fixed effect panel regression. According to the test results, all proxy factors of sharia governance had a substantial influence on the amount of ISR disclosure at the same time. Meanwhile, the incomplete test results show that the size of the board of directors, the audit committee size, and the COVID-19 Pandemic all impact the amount of ISR disclosure. It has been demonstrated that in Islamic banking, many directors and audit committee size would effectively manage ISR disclosure, particularly during the COVID-19 pandemic crises.*

**Keywords:** *Sharia Governance, Islamic Social Reporting Disclosure, COVID-19 Pandemic*



IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN PERUSAHAAN INDONESIA

# **CORPORATE CULTURE DAN CORPORATE SOCIAL RESPONSIBILITY DALAM PERSPEKTIF PIRAMIDA ETIKA: MENUJU SUSTAINABLE ANTI CORRUPTION DI INDONESIA**

*Full Paper*

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**Abstract:** *Corporate Culture (CC) has an important role in influencing company perceptions regarding the implementation of Corporate Social Responsibility (CSR). This study raises the issue of the relationship between CC and CSR perceptions from the perspective of the Ethical Pyramid as an effort to realize Sustainable Anti-Corruption (SAC) in Indonesia. This study aims to examine the role of CC which refers to the 6 dimensions of Hofstede's culture in implementing CSR based on Sustainable Development Goals (SDGs) as an effort to realize SAC based on the Global Reporting Initiative (GRI) standard in the context of the largest national energy company in Indonesia, namely PT. Pertamina. This study is a qualitative interpretive research using qualitative content analysis methods to examine the phenomena experienced by the research subjects descriptively and holistically in the form of words and language contained in the textual data. The data are further classified and interpreted using the ethical pyramid perspective (Halter and Aruda, 2009). The results of an in-depth analysis show that CC which has the same essence as the national culture played a very important role in influencing, directing, and shaping the perception of PT. Pertamina in implementing CSR based on ethical values as an anti-corruption strategy with reference to economic, social and environmental dimensions. This study contributes theoretically, practically and policy, especially in initiating and realizing SAC in Indonesia.*

**Keyword:** *Corporate Culture, Corporate Social Responsibility, Ethical Pyramid, Sustainable Anti Corruption*



IKATAN AKUNTAN INDONESIA  
KOMPANISIAKUNTANINERENTIS

# FINANCIAL DISTRESS DAN CORPORATE TURNAROUND PADA ENTITAS PUBLIK SEKTOR INDUSTRI NON JASA

*Full Paper*

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**Abstract:** *Financial distress is a stage of decline in financial conditions that occurred before bankruptcy or liquidation. Management that can detect a decline in performance before, can act quickly to analyze the causes of a decline in performance and implement the right turnaround strategy, so that it can control the company's condition. Turnaround is a process of reversing the direction of the company from a situation of poor performance decline to a better situation. This study uses variables Severity, Internet Financial Reporting (IFR), Free Assets (Free Assets) and their effect on Corporate Turnaround directly or moderated by the variable Firm Size. The object of research is an industrial sector (non-service) entity which is listed on the Indonesia Stock Exchange (IDX). The unit of analysis is the audited annual financial report for the period 2013 – 2019. Data processing uses AMOS-assisted path analysis. The results of data processing show that Severity and free assets have an effect on turnaround, while IFR has no effect on turnaround. Severity and free assets have an effect on turnaround moderated by entity size, while IFR has no effect on turnaround moderated by entity size.*

**Keywords:** *Financial Distress, Corporate Turnaround, Severity, Internet Financial Reporting, Free Asset, Entity Size*

**Abstrak:** *Financial distress adalah suatu tahap penurunan kondisi keuangan yang terjadi sebelum kebangkrutan atau likuidasi. Manajemen yang dapat mendeteksi penurunan kinerja sebelumnya, dapat bertindak cepat untuk menganalisis penyebab penurunan kinerja dan menerapkan strategi perputaran yang tepat, sehingga dapat mengendalikan kondisi perusahaan. Turnaround adalah suatu proses pembalikan arah perusahaan dari situasi penurunan kinerja yang buruk ke situasi yang lebih baik. Penelitian ini menggunakan variabel Severity, Internet Financial Reporting (IFR), Aset Bebas (Free Assets) dan pengaruhnya terhadap Corporate Turnaround secara langsung maupun dimoderasi oleh variabel Ukuran Entitas (Firm Size). Obyek penelitian adalah entitas sektor industri (non jasa) yang tercatat di Bursa Efek Indonesia (BEI). Unit analisis adalah laporan keuangan tahunan yang sudah diaudit periode tahun 2013 – 2019. Pengolahan data menggunakan analisis jalur berbantuan AMOS. Hasil olah data menunjukkan Severity dan aset bebas berpengaruh terhadap turnaround, sedangkan IFR tidak berpengaruh terhadap turnaround. Severity dan aset bebas berpengaruh terhadap turnaround yang dimoderasi oleh ukuran entitas, sedangkan IFR tidak berpengaruh terhadap turnaround yang dimoderasi oleh ukuran entitas.*

**Kata Kunci:** *Financial Distress, Corporate Turnaround, Severity, Internet Financial Reporting, Aset Bebas, Ukuran Entitas.*



IKATAN AKUNTAN INDONESIA  
KOMPANISIAKUNTANINDONESIA

# DETERMINAN KEPATUHAN PAJAK PENJUALAN ONLINE PARA PELAKU UMKM

*Full Paper*

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**Abstract :** *This study aims to determine the analysis of the factors that influence individual tax compliance in paying online sales tax on SMEs, namely tax policy, tax knowledge, tax sanctions and tax incentives. This study adopts attribution theory and uses a quantitative approach with a survey method through distributing questionnaires to individual taxpayers of UMKM in paying online sales tax. A total of 159 respondents spread across Yogyakarta, Central Java and Lampung who met to be tested and analyzed using Structural Equation Modeling (SEM) with the help of smartPLS 3.0. The results of this study indicate that tax knowledge and tax sanctions have a significant effect on tax compliance, but tax policy has no significant effect on tax compliance. Likewise, tax incentives have not been able to mediate the relationship between tax policy, tax knowledge, and tax sanctions on tax compliance.*

**Keywords:** *Tax policy, Tax knowledge, tax sanctions, tax compliance and tax incentives*

**Abstrak :** Penelitian ini bertujuan untuk mengetahui analisis faktor-faktor yang mempengaruhi kepatuhan pajak orang pribadi dalam membayar pajak penjualan online pada UMKM, yaitu kebijakan pajak, pengetahuan pajak, sanksi pajak dan insentif pajak. Penelitian ini mengadopsi teori atribusi dan menggunakan pendekatan kuantitatif dengan metode survei melalui penyebaran kuesioner kepada wajib pajak orang pribadi pelaku UMKM dalam membayar pajak penjualan online. Sebanyak 159 responden yang tersebar di Yogyakarta, Jawa Tengah dan Lampung yang memenuhi untuk diuji dan dianalisis dengan menggunakan Structural Equation Modelling (SEM) dengan bantuan smartPLS 3.0. Hasil penelitian ini menunjukkan bahwa pengetahuan pajak dan sanksi pajak berpengaruh signifikan terhadap kepatuhan pajak, namun kebijakan pajak tidak berpengaruh signifikan terhadap kepatuhan pajak. Demikian pula insentif pajak juga belum mampu sebagai mediasi hubungan kebijakan pajak, pengetahuan pajak, dan sanksi pajak terhadap kepatuhan pajak.

**Kata Kunci :** Kebijakan pajak, pengetahuan pajak, sanksi pajak, kepatuhan pajak dan insentif pajak





IKATAN AKUNTAN INDONESIA  
KOMISI PERANGKAIAN INDEPENDEN

# ANALISIS PERAN MODERASI KOMISARIS INDEPENDEN ATAS PRAKTIK AGRESIVITAS PAJAK PERUSAHAAN SEKTOR BARANG KONSUMSI

*Full Paper*

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**Abstract:** *This study aims to analyze the tax aggressiveness of consumer goods sector companies based on capital intensity, inventory intensity, and the existence of independent commissioners. This study also analyzes the role of independent commissioners in moderating the effect of capital intensity and inventory intensity on tax aggressiveness as proxied by the effective tax rate (ETR). By using structural equation modeling of partial least squares (SEM-PLS) analysis, this study succeeded in proving the positive effect of capital intensity on ETR. Therefore, with higher capital intensity, the company's tendency to carry out tax aggressiveness will be lower because ETR is a negative proxy. The inventory intensity and independent commissioners in this study were not proven to affect ETR. On the other hand, this study cannot prove the moderating role of independent commissioners on the effect of capital intensity and inventory intensity on ETR. These results indicate that the position of independent commissioners in the company tends to be less than optimal. Therefore, the government needs to continuously update regulations to restrict the possibility of tax aggressiveness. Further studies are hoped to increasing the quantity of data and including other variables which theoretically can be determinants of tax aggressiveness..*

**Keywords:** *Capital Intensity, Independent Commissioner, Inventory Intensity, Tax Aggressiveness*

**Abstrak:** Penelitian ini bertujuan untuk menganalisis agresivitas pajak perusahaan-perusahaan sektor barang konsumsi (consumer goods) berdasarkan capital intensity, inventory intensity, dan eksistensi komisaris independen. Penelitian ini juga menganalisis peran komisaris independen dalam memoderasi pengaruh capital intensity dan inventory intensity terhadap agresivitas pajak yang diproksikan dengan effective tax rate (ETR). Dengan menggunakan analisis struktural equation modeling partial least square (SEM-PLS), penelitian ini berhasil membuktikan adanya pengaruh positif capital intensity terhadap ETR. Oleh karenanya, semakin tinggi capital intensity, kecenderungan perusahaan untuk melakukan agresivitas pajak akan lebih rendah karena ETR merupakan proksi negatif. Adapun inventory intensity dan komisaris independen dalam penelitian ini tidak terbukti dapat mempengaruhi ETR. Di sisi lain, penelitian ini tidak dapat membuktikan adanya peran moderasi komisaris independen atas pengaruh capital intensity dan inventory intensity terhadap ETR. Hasil ini mengindikasikan bahwa posisi komisaris independen dalam perusahaan cenderung kurang optimal. Oleh karena itu, pemerintah perlu melakukan pemutakhiran regulasi secara kontinyu dalam rangka meminimalisir celah dilakukannya agresivitas pajak. Bagi penelitian selanjutnya, diharapkan dapat menyempurnakan penelitian ini dengan menambah kuantitas data serta mengikutsertakan variabel lain yang secara teoritis dapat menjadi determinan penentu agresivitas pajak.

**Kata Kunci:** Agresivitas Pajak, Capital Intensity, Inventory Intensity, Komisaris Independen



IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN AKUNTAN PERNOROT

# INFRASTRUCTURE SPENDING IN REGIONAL CHARACTERISTICS: TOWARDS ACHIEVING SUSTAINABLE DEVELOPMENT GOALS

*Full Paper*

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**Abstract:** *The increase in the infrastructure budget unable to raise Indonesia's infrastructure competitiveness rank in the world. Other challenges in infrastructure development in Indonesia are also reflected in the achievement of Sustainable Development Goals (SDGs) 9 regarding an industry, innovation, and infrastructure. In 2019, from the 6 infrastructure indicators in SDGs 9, 4 indicators are progressing and 2 indicators that still require special consideration. Based on the regional characteristics of local governments, there are still gaps in infrastructure development in Indonesia. Fiscal decentralization through intergovernmental revenues also plays a role in supporting infrastructure development. This paper examines the impact of Own Source Revenues (PAD) and intergovernmental revenues (DTU and DAK) on infrastructure development in Indonesia. The analysis was carried out based on regional characteristics, namely institutional (urban and regency), geographic area (Java-Sumatra and Non-Java-Sumatra), as well as economic structure (metropolitan and non-metropolitan) of regency and municipal governments throughout Indonesia during 2017-2019. This study uses four-panel data regression models with the Generalized Method of Moment (GMM). We provide the finding that the influence of PAD and DAK on districts' infrastructure development is higher and has a significant positive interaction on the better level of districts' financial independence (urban, Java-Sumatera, and metropolitan governments). Otherwise, the influence of DTU on infrastructure development is higher and has a significant positive interaction on the characteristics of regional governments with lower levels of districts' financial independence (regency, non-Java-Sumatera, and non-metropolitan governments). This paper contributes to the literature by looking at the effect of mandatory spending on infrastructure sourced from DTU in moderating the interaction of PAD and DTU on infrastructure development. The results of this research can be used as an evaluation of government policies related to the redistribution of intergovernmental revenues to reduce the gap in economic growth.*

**Keywords:** *Infrastructure, fiscal decentralization, regional characteristics, GMM*



IKATAN AKUNTAN INDONESIA  
KONFERENSI AKUNTAN DAERAH

# PERAN AKUNTABILITAS DALAM MEMODERASI HUBUNGAN KUALITAS SUMBER DAYA MANUSIA, SISTEM PENGENDALIAN INTERN PADA KINERJA BADAN LAYANAN UMUM DAERAH (BLUD)

*Full Paper*

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**Abstract:** *The government's public service agency (BLU) was formed with the aim of flexibility in the hope of increasing the performance of the BLU organization. However, in reality, after becoming a BLU, the performance improvement is not always as expected. Therefore, this study aims to analyze the factors that influence the performance of BLUD public health centers (Puskesmas) by testing the quality of human resources and internal control as independent variables and accountability as moderating variables. The population in this study were all BLUD health centers in the city of Pekanbaru, as many as 20 health centers, and all of them were used as samples in this study. The research method was carried out with a survey conducted in February-March 2021. The respondents in this study were the Head of Puskesmas, Head of Administration, Treasurer of Expenses, Treasurer of Revenue, Personnel Division, and Service Sector in the Puskesmas environment, totaling 120 respondents. The results of multiple analyzes show that the quality of human resources and internal control has a positive effect on the performance of the BLUD Puskesmas and is strengthened by accountability. This research has implications for public sector organizations that have implemented BLUD management patterns such as Puskesmas as motivational material and evaluation related to performance achievement through the process of improving the quality of human resources, internal control, and accountability.*

**Keywords:** *Quality of Human Resources, Internal Control, Accountability, Performance of BLUD Public Health Center*

**Abstrak:** Badan layanan umum (BLU) pemerintah dibentuk dengan tujuan untuk fleksibilitas dengan harapan terjadinya peningkatan kinerja organisasi BLU. Namun kenyataannya setelah menjadi BLU peningkatan kinerja tidak selalu sesuai harapan. Oleh sebab itu penelitian ini bertujuan untuk menganalisis faktor-faktor yang mempengaruhi kinerja puskesmas BLUD dengan menguji kualitas sumber daya manusia dan pengendalian internal sebagai variabel independen dan akuntabilitas sebagai variabel moderasi. Populasi dalam penelitian ini adalah seluruh puskesmas BLUD yang ada di kota Pekanbaru yaitu sebanyak 20 Puskesmas dan seluruhnya dijadikan sampel dalam penelitian ini. Metode penelitian dilakukan dengan survey yang dilakukan pada bulan Februari-Maret 2021. Responden dalam penelitian ini adalah Kepala Puskesmas, Kepala Tata Usaha, Bendahara pengeluaran, Bendahara Penerimaan, Bidang Kepegawaian dan Bidang Pelayanan di lingkungan puskesmas yang berjumlah 120 responden. Hasil analisis berganda menunjukkan bahwa kualitas sumber daya manusia dan pengendalian internal berpengaruh positif terhadap kinerja puskesmas BLUD dan diperkuat dengan adanya akuntabilitas. Penelitian ini mempunyai implikasi kepada organisasi sektor publik yang telah menerapkan pola pengelolaan BLUD seperti puskesmas sebagai bahan motivasi dan evaluasi terkait pencapaian kinerja melalui proses peningkatan kualitas sumber daya manusia, pengendalian internal dan akuntabilitas.

**Kata Kunci:** Kualitas Sumber Daya Manusia, Pengendalian Internal, Akuntabilitas, Kinerja Puskesmas BLUD



IKATAN AKUNTAN INDONESIA

KORPORASI AKUNTAN INDONESIA

# PENDISTRIBUSIAN ZAKAT PRODUKTIF DALAM PERSPEKTIF KEADILAN ISLAM (Studi Kasus BAZNAS Kota Gorontalo)

Full Paper

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**Abstract:** *The research aims at identifying the distribution of productive zakat (alms) in the perspective of justice in Islamic Law in BAZNAS (National Zakat Agency) of Gorontalo City. This research applies qualitative descriptive method with a critical paradigm. Several measuring indicators are used in this research including: 1) equitable which refers to impartial, where in accordance with content analysis, the entire mustahiq must receive the same amount of productive zakat; 2) equitable which refers to proportional, where in accordance with mathematics calculation concept, the amount of productive zakat must be distributed by BAZNAS of Gorontalo City, and 3) equitable which refers to care about individual rights, where every righteous person must receive productive zakat in accordance with the predetermined criteria. The research finding indicates that BAZNAS of Gorontalo City has distributed productive zakat in several assisted MSMEs. The productive zakat recipients are selected administratively in compliance with predetermined criteria in Islam. The amount of zakat is IDR 3.000.000 for every MSME that has been in conformity with RKAT (Rencana Kerja Anggaran Tahunan or Annual Budget Activity Plan). In addition, the aspects of “equitable which refers to impartial” and “equitable which refers to care about individual rights” have been appropriate with the meaning of equitable in Islam. Meanwhile, the aspect of equitable which refers to proportional” has not been appropriate.*

**Keywords:** *Distribution and Productive Zakat*

**Abstrak:** Penelitian ini bertujuan untuk mengetahui pendistribusian zakat produktif dalam perspektif keadilan di BAZNAS Kota Gorontalo. Penelitian ini menggunakan metode kualitatif deskriptif dengan paradigma kritis. Terdapat beberapa indikator pengukur yaitu 1) Adil berarti sama dapat dilihat dari *content analyze* bahwa semua mustahik menerima zakat produktif berjumlah yang sama; 2) Adil berarti seimbang dapat dilihat dari konsep penghitungan matematika dengan melihat besaran zakat produktif yang harus diberikan oleh BAZNAS Kota Gorontalo) dan 3) Adil berarti perhatian terhadap hak-hak individu dan memberikan hak-hak itu pada setiap pemiliknya, dapat dilihat pada kriteria penerima zakat produktif. Hasil penelitian menunjukkan bahwa BAZNAS Kota Gorontalo telah melakukan Pendistribusian zakat produktif kepada beberapa UMKM binaan. Penerima zakat produktif didapat dari hasil seleksi secara administratif dan terutama sesuai dengan kriteria penerima zakat dalam syariat Islam. Besaran yang disalurkan yaitu sebesar Rp 3.000.000 untuk masing-masing UMKM sesuai dengan RKAT (Rencana Kegiatan Anggaran Tahunan). Ditinjau dari aspek adil berarti sama dan adil berarti perhatian terhadap hak-hak individu telah sesuai dengan makna adil dalam Islam. Namun, berbeda dengan adil berarti seimbang masih belum sesuai.

**Kata Kunci:** Pendistribusian dan Zakat Produktif



IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN AKUNTAN ROKAN HILIR

# ANALISIS AKUNTABILITAS DAN TRANSPARASI PENGELOLAAN ALOKASI DANA DESA PADA DESA TELUK NAYANG DI KECAMATAN PUJUD KABUPATEN ROKAN HILIR

*Full Paper*

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**Abstract:** *This study aims to analyze the Accountability and Transparency of Village Fund Allocation Management in Teluk Nayang Village, Pujud District, Rokan Hilir Regency which consists of planning, implementation, administration, reporting and accountability. This research was conducted using a qualitative descriptive method. Data were collected through in-depth interviews, observation and document studies which were then analyzed using an interactive analysis model through three stages, namely data reduction, data presentation, and drawing conclusions. The results of this study indicate that the management of the Teluk Nayang Village Fund Allocation as a whole has implemented the principle of accountability which is supported by the principles of Transparency, Participation, and Responsiveness. To realize transparency in the management of Village Fund Allocations, Teluk Nayang Village provides information to the community through village meetings and also through the installation of billboards containing information on Village Fund Allocations for each program design implemented by the Village. The report on the Village Fund Allocation of Teluk Nayang has also implemented the principles and principles of accountability that have been fully implemented and for the physical and overall accountability of the Village Fund Allocation, it is proven by the Village Financial Report realized by the APBDesa. However, there are several obstacles faced in the form of delays in incoming funds from the center to the village, lack of security of information located on village notice boards, human resource problems that have limitations in operating the financial system or village computerization that affect performance in the Teluk Nayang Village government.*

**Keywords:** *Accountability, Transparency, Village Fund Allocation.*



IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN AKUNTANSI

# EFEK DEWAN KOMISARIS DALAM TATA KELOLA TERHADAP KINERJA KEANEKARAGAMAN HAYATI: BUKTI DARI INDONESIA

*Full Paper*

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**Abstrak:** *Isu tentang pelestarian keanekaragaman hayati semakin digencarkan oleh para pemangku kepentingan seiring dengan semakin parahnya tingkat kerusakan lingkungan. Hilangnya keanekaragaman hayati tersebut baik disengaja ataupun tidak merupakan salah satu ancaman terbesar bagi lingkungan secara global. Sehingga membutuhkan peran dari semua pihak termasuk perusahaan. Penelitian ini bertujuan untuk menguji efek dari Dewan Komisaris dalam mekanisme tata kelola perusahaan terhadap kinerja keanekaragaman hayati mereka. Menggunakan sampel perusahaan yang masuk kedalam indeks SRI\_KEHATI selama 2018 hingga 2020, kami menemukan bahwa tata kelola perusahaan memainkan peran penting untuk mendorong kinerja keanekaragaman hayati perusahaan. Temuan kami menunjukkan bahwa dua hipotesis kami diterima, yakni ukuran dewan dan adanya komite/departemen khusus yang menangani isu keberlanjutan. Ukuran dewan yang besar memungkinkan mereka membagi tugas sehingga bisa fokus terhadap isu keberlanjutan. Begitu pula dengan adanya departemen khusus yang menangani masalah tanggungjawab sosial perusahaan. Sedangkan dua hipotesis yang lain ditolak yaitu proporsi dewan independen dan dewan berjenis kelamin wanita. Hal ini tidak terlepas dari struktur kepemilikan yang masih didominasi oleh perusahaan keluarga dan masih kuatnya budaya patriarki di Indonesia. Temuan dalam penelitian ini memiliki implikasi penting bagi regulator, praktisi, akademisi, dan pemangku kepentingan lainnya. Sehingga perusahaan dapat terus meningkatkan kinerja keanekaragaman hayati mereka.*

**Kata Kunci:** *Tata Kelola, Dewan Komisaris, Keanekaragaman Hayati*



IKATAN AKUNTAN INDONESIA  
KOMPTESIF AKUNTAN INDONESIA

# **PENGARUH PENDIDIKAN, UKURAN USAHA, SOSIALISASI, PEMAHAMAN AKUNTANSI, PEMANFAATAN PADA PENYUSUNAN LAPORAN KEUANGAN EMKM DI SLEMAN YOGYAKARTA**

*Full Paper*

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**Abstract:** *Financial reports are very important for business continuity because they can help finding out the increase and decrease in the capital each year and they can be used for loan application requirements to make the business to be able to progress and develop. This study aims to determine the effect of owners' education, business size, accounting knowledge, socialization of Financial Accounting Standar MSME and the use of financial reports on the application of financial reporting at MSME. The method used in this research was a quantitative research method. The population of this research was all MSME owners who were registered in the Pakembinangun village. The sampling technique using purposive sampling obtained as many as 74 MSME owners. Data collection technique used questionnaires and interviews, which were analyzed using multiple regression analysis. The analytical techniques used were the validity test, reliability test, classical assumption test, multiple regression test, t test, f test, and determination coefficient test. The result showed that the owners' education, accounting knowledge, socialization of MSME had given positive effect on the application of financial report preparation Financial Accounting Standar MSME while the business size, utilization of financial reports had no effect on the application of financial report preparation of MSME.*

**Keywords :** *MSME, Financial Accounting Standar , and preparation of financial reports.*



IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN AKUNTAN PERUSAHAAN

# PENGARUH STRUKTUR AKTIVA, PROFITABILITAS, PERTUMBUHAN PENJUALAN, DAN PAJAK TERHADAP STRUKTUR MODAL (STUDI EMPIRIS PADA PERUSAHAAN SEKTOR PERTAMBANGAN YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI) PERIODE 2017-2019)

*Full Paper*

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**Abstract:** *The purpose of this study is to test and analyze the effect of asset structure on capital structure, profitability, sales growth, and tax on the capital structure. The independent variables used in this study are asset structure, profitability, sales growth, and tax. Meanwhile, the dependent variable used in this study is capital structure that the measured used the Debt to Equity Ratio (DER). The population of this study are mining companies listed on the Indonesia Stock Exchange/IDX in the 2017-2019 period. The Sample was selected using purposive sampling method and obtained a sample of 21 mining company based on certain criteria, multiplied by the research period of 3 years. So that the final amount of data to be studied is 63 samples. The analysis technique in this study uses multiple linear regression analysis through the SPSS version 25 and EViews version 10 program. The affects of this study indicate that asset structure and profitability have a significant positive effect on capital structure. While sales growth and tax have no effect on capital structure.*

**Keywords:** *Capital structure, asset structure, profitability, sales growth*

**Abstrak:** Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh struktur aktiva, profitabilitas, pertumbuhan penjualan, dan pajak terhadap struktur modal. Variabel independen yang digunakan dalam penelitian ini adalah struktur aktiva, profitabilitas, pertumbuhan penjualan, dan pajak. Sedangkan variabel dependen yang digunakan dalam penelitian ini adalah struktur modal yang diukur menggunakan Debt to Equity Ratio (DER). Populasi dari penelitian ini adalah perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia/BEI pada periode 2017-2019. Sampel dipilih menggunakan metode purposive sampling dan memperoleh sampel sebanyak 21 perusahaan pertambangan berdasarkan kriteria tertentu, dikali dengan periode penelitian yaitu 3 tahun. Sehingga jumlah akhir data yang akan diteliti adalah sebanyak 63 sampel. Teknik analisis data yang digunakan adalah analisis regresi linear berganda melalui program SPSS versi 25 dan EViews versi 10. Hasil penelitian ini menunjukkan bahwa struktur aktiva dan profitabilitas berpengaruh positif dan signifikan terhadap struktur modal. Sedangkan pertumbuhan penjualan dan pajak tidak berpengaruh terhadap struktur modal.

**Kata Kunci:** Struktur modal, struktur aktiva, profitabilitas, pertumbuhan penjualan





IKATAN AKUNTAN INDONESIA  
KOMPARTISIPAN AKUNTAN KENDARI

# PENURUNAN TARIF PAJAK UMKM DAN SOSIALISASI TERHADAP KEPATUHAN WAJIB PAJAK

*Full Paper*

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**Abstract :** *This study aims to explain the effect of reducing MSME tax rates and tax socialization on taxpayer compliance at the Kantor Pelayanan Pajak Kota Kendari. This research was conducted using a survey method and then confirmed by several respondents through direct interviews. The population in this study was 10,877 taxpayers with Incidental sampling technique obtained a sample of 100 taxpayers then regressed using multiple linear regression using the SPSS version 25. The results of this study indicate that: The decrease in MSME tax rates has positive and no significant effect, which means that the decrease in tax rates has small contribution to taxpayer compliance. Meanwhile, tax socialization has a positive and significant effect on taxpayer compliance, which means that the better the socialization, the awareness and intention of taxpayers to pay taxes is increased and taxpayer compliance is increased. The theory of planned behavior affects taxpayer compliance so it is very important to pay attention to the factors of attitude, subjective norms and behavioral control that are perceived as belonging to taxpayers.*

**Keywords:** *Tax Rate Reduction, Tax Socialization, Taxpayer Compliance, MSMEs.*

SIMPOSIUM NASIONAL AKUNTANSI  
SNA XXXIV  
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IKATAN AKUNTAN INDONESIA  
KOMISI AKUNTAN PERKREDESIA

# LEVERS OF CONTROL, BUDAYA ORGANISASI DAN KINERJA LEMBAGA PERKREDITAN DESA

*Full Paper*

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**Abstract:** *This study aims to provide empirical evidence about the influence of misfit management control system (levers of control) with organizational culture will have a negative effect on the financial and non-financial performance of village's credit institutions (LPD). Collecting data through surveys (filling out questionnaires) with the LPD analysis unit and obtaining responses from 137 LPDs with respondents namely pemucuk, penarik and petengen as well as two credit and accounting staff (non probability sampling). Using residual misfit regression analysis provides empirical evidence that the clan and hierarchical culture was able to have a fit (a small misfit value) with a management control system (levers of control) to influence the financial and non financial performance of the LPD. The research implication is that LPD operations need to be supported by a management control system through the mechanism of the concept of levers of control, namely belief, boundary, diagnostic and interactive control system. Each lever must be in accordance with the organizational culture that is built and occurs in each LPD which is expected to improve LPD performance.*

**Keywords:** *levers of control, organizational culture, LPD performance*

NASIONAL AKUNTANSI  
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IKATAN AKUNTAN INDONESIA  
KOMISI PENELITIAN AKUNTANSI

# META ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI PENERAPAN STANDAR AKUNTANSI KEUANGAN PADA UMKM DI INDONESIA

*Full Paper*

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**Abstrak:** Penelitian ini bertujuan untuk mengetahui pengaruh pendidikan pemiik, ukuran usaha, umur usaha, sosialisasi, dan pemahaman teknologi informasi terhadap penerapan Standar Akuntansi Keuangan pada UMKM di Indonesia. Metode penelitian yang digunakan dalam penelitian ini adalah metode analisis meta yang merupakan metode penelitian kuantitatif dengan cara menganalisis data kuantitatif dari hasil penelitian sebelumnya untuk menerima atau menolak hipotesis yang diajukan. Hasil penelitian menunjukkan bahwa pendidikan pemilik, umur usaha, sosialisasi, pemahaman teknologi Informasi berpengaruh terhadap terhadap penerapan Standar Akuntansi Keuangan pada UMKM. Sedangkan ukuran usaha tidak berpengaruh terhadap terhadap penerapan Standar Akuntansi Keuangan pada UMKM.

**Kata Kunci:** Pendidikan Pemilik, Ukuran Usaha, Umur Usaha, Sosialisasi, Pemahaman Teknologi Informasi, Standar Akuntansi Keuangan, Usaha Mikro Kecil & Menengah.





IKATAN AKUNTAN INDONESIA  
KOMPAGSI AKUNTAN PERIODIS

# **PENGARUH BOARD SIZE, BOARD INDEPENDENCE DAN BOARD PARTICIPATION TERHADAP R&D INTENSITY (PADA PERUSAHAAN INDUSTRI MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2017-2019)**

*Full Paper*

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**Abstract:** *Innovation as a tool to adapt to global changes, Indonesia's level of innovation is still lagging behind other countries. This is partly due to the lack of attention from industry in Indonesia to innovation through research and development (R&D) whose participation is less than 20%. The high risk of R&D is something that needs to be considered by company managers, one of which is the board of directors as decision makers in the company. So this study aims to examine and analyze the effect of board size, board independence and board participation on the intensity of R&D in manufacturing industries listed on the Indonesia Stock Exchange during the 2017-2019 period. By using quantitative methods in the form of panel data, and using a sample of 48 companies the data is processed using the Eviews10 tool. The results of this study indicate that board size, board independence and board participation have no significant effect on the intensity of R&D. The results of this study are expected to add to the development of science and a reminder for various groups to carry out R&D.*

**Keywords:** *Board Size, Board independence, Board participation, R&D intensity*

SIKIPSI  
SIMPOSIUM NASIONAL AKUNTANSI  
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IKATAN AKUNTAN INDONESIA  
KOMPAKSI AKUNTAN INDONESIA

# PENGARUH PENGETAHUAN PAJAK DAN SANKSI PAJAK TERHADAP KEPATUHAN WAJIB PAJAK ORANG PRIBADI DENGAN RELIGIUSITAS SEBAGAI VARIABEL MODERASI

*Full Paper*

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**Abstract:** *This study aims to empirically prove the effect of tax knowledge and tax sanctions on taxpayer compliance with religiosity as a moderating variable. The study population includes all individual taxpayers who do independent work and own businesses in DKI Jakarta with 113 samples. Primary data were analyzed using multiple regression analysis. The research design used causal and quantitative. The results showed that the tax knowledge variable had a positive effect on tax compliance, the tax sanction variable had a positive effect on tax compliance, Religiosity as a moderating variable proves to strengthen the influence between variables so that religiosity was a moderating variable.*

**Keywords:** *Tax Knowledge, TaxSanctions, Taxpayer Compliance, Religiosity*

**Abstrak:** Penelitian ini bertujuan untuk membuktikan secara empiris pengaruh pengetahuan pajak dan sanksi pajak terhadap kepatuhan wajib pajak dengan religiusitas sebagai variabel moderasi. Populasi penelitian mencakup seluruh wajib pajak orang pribadi yang melakukan pekerjaan bebas dan memiliki usaha di DKI Jakarta dengan perolehan 113 sampel. Data primer dianalisis menggunakan analisis regresi berganda. Hasil penelitian menunjukkan variabel pengetahuan pajak berpengaruh positif terhadap kepatuhan pajak, variabel sanksi pajak berpengaruh positif terhadap kepatuhan pajak, dan variabel moderasi religiusitas terbukti dapat memperkuat pengaruh antar variabel sehingga religiusitas merupakan variabel moderasi.

**Kata Kunci:** Pengetahuan Pajak, Sanksi Pajak, Kepatuhan Wajib Pajak, Religiusitas.



IKATAN AKUNTAN INDONESIA  
KOMPARTENSI SUKSES BERDAJANG

## KESUKSESAN SISTEM INFORMASI AKUNTANSI DAN KUALITAS PENGAMBILAN KEPUTUSAN

*Full Paper*

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**Abstract:** *Various units of local government organizations have not succeeded in implementing the accounting information system properly, so that it has an impact on the quality of decision making. The purpose of this study was to examine the effect of organizational culture and top management support on the success of accounting information systems and its impact on the quality of decision making. The population of this study was 140 units of Regency/City Regional Apparatus Organizations (OPD) in the Coastal Region of Riau Province. This research uses descriptive and verification research methods. The analytical tool used is SEM PLS. The results of the study concluded that organizational culture and top management support affect the success of accounting information systems. The results also conclude that organizational culture and top management support affect the quality of decision making, but the success of the accounting information system does not have an impact on the quality of decision making. The results of this study have the implication that to solve the problem of unsuccessful implementation of accounting information systems in OPD in the Coastal Region City/Regency in Riau Province, it can be done through strengthening the cultural aspects in the organization and strong support from top management. In addition, strengthening the cultural aspects in the organization and support from top management can also be used to strengthen the quality of management decision making in OPD in the City/Regency of Coastal Regions in Riau Province.*

**Keywords:** *Organizational Culture, Top Management Support, Success of Accounting Information Systems, Quality of Decision Making, Regional Apparatus Organization*

**Abstrak:** Berbagai unit organisasi pemerintahan daerah belum berhasil menerapkan sistem informasi akuntansi, sehingga berdampak kepada kualitas pengambilan keputusan. Tujuan dari penelitian ini adalah untuk menguji pengaruh budaya organisasi dan dukungan manajemen puncak terhadap kesuksesan sistem informasi akuntansi dan kualitas pengambilan keputusan. Populasi penelitian ini berjumlah 140 unit Organisasi Perangkat Daerah (OPD) Kabupaten/Kota di Wilayah Pesisir Provinsi Riau. Penelitian ini menggunakan metode penelitian deskriptif dan verifikatif. Alat analisis yang digunakan adalah SEM PLS. Hasil penelitian menyimpulkan bahwa budaya organisasi dan dukungan manajemen puncak mempengaruhi kesuksesan sistem informasi akuntansi. Hasil penelitian juga menyimpulkan bahwa budaya organisasi dan dukungan manajemen puncak berpengaruh terhadap kualitas pengambilan keputusan, namun kesuksesan sistem informasi akuntansi tidak memberikan dampak pada kualitas pengambilan keputusan. Hasil penelitian ini memiliki implikasi bahwa untuk memecahkan masalah ketidaksiuksesan penerapan sistem informasi akuntansi pada OPD di lingkungan Kabupaten/ Kota Wilayah Pesisir di Provinsi Riau dapat dilakukan melalui penguatan aspek budaya dalam organisasi dan dukungan kuat dari manajemen puncak. Selain itu penguatan aspek budaya dalam organisasi dan dukungan dari manajemen puncak tersebut dapat pula digunakan untuk memperkuat kualitas pengambilan keputusan manajemen pada OPD di lingkungan Kabupaten/Kota Wilayah Pesisir di Provinsi Riau.

**Kata Kunci:** Budaya Organisasi, Dukungan Manajemen Puncak, Kesuksesan Sistem Informasi Akuntansi, Kualitas Pengambilan Keputusan, Organisasi Perangkat Daerah



IKATAN AKUNTAN INDONESIA  
KOMPANISIAKUNTANINDONESIA

# VALUE RELEVANCE OF ACCOUNTING INFORMATION, CORPORATE SOCIAL DISCLOSURE AND TAX AVOIDANCE: EVIDENCE FROM ASIAN COMPANIES

*Full Paper*

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**Abstract:** *This study attempts to find whether tax avoidance is valuable and relevant to accounting information in Asian companies. The role of CSR disclosure to whether strengthen or weaken this relationship is also studied. This study comprised of a panel data of 1723 observations out of Asian companies from 10 selected countries in 5 years (2015-2019). The association of tax avoidance and value relevance is also tested based on their CSR disclosure score (ESG score). The data is processed with EViews and Stata through Panel Least Square Regression and Quantile Regression. The analysis shows that tax avoidance is value-relevant in Asian companies through the interaction of EPS but not through BV. This result is found at firms, especially with high environment score, high social score and low governance score. This study also found no proof that CSR disclosure moderates tax avoidance and value relevance. The implications of this study suggest that tax avoidance could increase value relevance in a way for firms that possess certain CSR disclosure characteristics. High environment score and high social score could be utilized as an incentive to make tax avoidance value relevant towards accounting information.*

**Keywords:** Tax avoidance, value relevance, corporate social responsibility disclosure, Asian companies.



IKATAN AKUNTAN INDONESIA  
KOMPTENSI AKUNTAN PROFESI

# PERAN RELIGIUSITAS DALAM MEMODERASI PENGARUH FRAUD DIAMOND DAN PROKRASTINASI TERHADAP PERILAKU KECURANGAN MAHASISWA PADA MASA PANDEMI COVID-19

*Full Paper*

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## **Abstract**

*This study aims to see the effect of diamond fraud and procrastination on student cheating behavior with religiosity as a moderating variable during online learning during the Covid-19 period. This type of research is a quantitative approach using primary data in the form of a questionnaire. The research population is university students at LLDIKTI Region III DKI Jakarta accredited A or B validated from BAN-PT. The number of research samples was processed and analyzed as many as 400 samples with a sampling technique using probability sampling. The analysis technique uses descriptive analysis of respondents, data quality analysis and linear regression analysis using STATA version 14.2. The results of this study prove that the fraud diamond consists of pressure, opportunity, rationalization and ability to positively influence student cheating behavior. Procrastination has a positive effect on student cheating behavior. The results of the study of religiosity as a moderating variable, showed that the results of religiosity were able to moderate (strengthen) the relationship of opportunity to student cheating behavior. Religiosity is able to moderate (weaken) the relationship between procrastination and student cheating behavior. Religiosity is not able to moderate the relationship of pressure, rationalization and ability to student cheating behavior.*

**Keywords:** *Online Learning, Fraud Diamonds, Procrastination, Student Cheating Behaviour*





IKATAN AKUNTAN INDONESIA  
KOMISI KUALITAS DAN PROFESIONALISME

# PERSEPSI AUDITOR DALAM MENDETEKSI KECURANGAN MENGUNAKAN *DATA ANALYTICS*

*Full Paper*

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**Abstract:** *The study was conducted to examine the effect of using data analytics in detecting fraud in the audit process based on the auditor's perception. The variables used are data analytics as the independent variable and fraud detection as the dependent variable. This type of research is quantitative using primary data obtained from distributing questionnaires to external auditors in Java and secondary data from literacy. The sample of this research is external auditors who work in Java with the criteria of auditors who use and understand data analytics for the audit process. The analysis technique tested respondents' descriptive analysis and data analysis using STATA version 14. The results showed that the use of data analytics had a positive and significant effect on fraud detection based on the auditor's perception. This shows that public accounting firms that use data analytics are able to detect fraud and can improve audit quality.*

**Keywords:** *Data Analytics, Fraud Detection, External Auditor, Public Accounting Firm.*

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IKATAN AKUNTAN INDONESIA  
KOMISI MENENTAKAN PERSAMAAN

# NILAI DAN RISIKO PENGUNGKAPAN TANGGUNG JAWAB SOSIAL PERUSAHAAN DI INDUSTRI BERISIKO DAN KONTROVERSIAL

*Full Paper*

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**Abstract:** *Transparency of the company's operating activities through social responsibility reports and positive public response to corporate responsibility activities can contribute to increasing investor confidence in predicting investment returns and risks. For companies engaged in risky and controversial industries, disclosure of social responsibility plays an important role in balancing the negative perspective of the company. High public demands for the negative impact generated by companies in controversial industries raise awareness of companies to increase their social activities, and investors will appreciate information about social activities published by controversial companies more. Therefore, this study aims to examine the effect of corporate social responsibility disclosure on the value and risk of companies in risky industries and in controversial versus non-controversial industries. This study used a sample of 94 companies, consisting of 12 controversial companies and 82 non-controversial companies. The results of the study indicate that the disclosure of social responsibility has a negative effect on both the value and the risk of the company. In addition, this study does not find any effect of social responsibility disclosure on firm value in controversial industries, but its effect on corporate risk is greater than in non-controversial industries. The results of this study indicate that investors view social responsibility disclosure negatively in risky companies and may only consider social responsibility information in non-controversial industries. In addition, disclosure of corporate social responsibility in controversial industries has a greater influence on corporate risk than non-controversial industries.*

**Keywords:** *Company Value, Risk, Disclosure of Social Responsibility, Risky and controversial Industry*

**Abstrak:** *Transparansi aktivitas operasi perusahaan melalui laporan tanggung jawab sosial dan respon positif masyarakat atas aktivitas tanggung jawab sosial perusahaan dapat berkontribusi menambah keyakinan investor dalam memprediksi pengembalian dan risiko investasi. Bagi perusahaan yang bergerak di industri berisiko dan kontroversial, pengungkapan tanggung jawab sosial berperan penting sebagai penyeimbang perspektif negatif perusahaan. Tuntutan masyarakat yang tinggi atas dampak negatif yang dihasilkan oleh perusahaan di industri kontroversial menumbuhkan kesadaran perusahaan untuk meningkatkan aktivitas sosialnya, dan investor akan lebih menghargai informasi tentang aktivitas sosial yang dipublikasikan oleh perusahaan kontroversial. Oleh karena itu, penelitian ini bertujuan untuk menguji pengaruh pengungkapan tanggung jawab sosial terhadap nilai dan risiko perusahaan di industri berisiko dan di industri kontroversial versus non-kontroversial. Penelitian ini menggunakan sampel*



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KOMISI AKUNTANSI PADI

sebanyak 94 perusahaan, terdiri dari 12 perusahaan kontroversial dan 82 perusahaan non-kontroversial. Hasil penelitian menunjukkan bahwa pengungkapan tanggung jawab sosial berpengaruh negatif baik terhadap nilai maupun terhadap risiko perusahaan. Selain itu, penelitian ini tidak menemukan adanya pengaruh pengungkapan tanggung jawab sosial terhadap nilai perusahaan di industri kontroversial, namun pengaruhnya terhadap risiko perusahaan lebih besar dibandingkan industri non-kontroversial. Hasil penelitian ini mengindikasikan bahwa investor memandang negatif pengungkapan tanggung jawab sosial di perusahaan berisiko dan kemungkinan hanya mempertimbangkan informasi tanggung jawab sosial di industri non-kontroversial. Selain itu, pengungkapan tanggung jawab sosial perusahaan di industri kontroversial memiliki pengaruh yang lebih besar terhadap risiko perusahaan dibanding industri non-kontroversial.

**Kata Kunci:** Nilai Perusahaan, Risiko, PengungkapanTanggung Jawab Sosial, Industri Berisiko dan Kontroversial





IKATAN AKUNTAN INDONESIA  
KOMPARATIF DAN KONSULTAN PERUSAHAAN

# PENGARUH GOOD CORPORATE GOVERNANCE, JENIS INDUSTRI, AUDIT TENURE, UKURAN PERUSAHAAN, DAN PROFITABILITAS KLIEN TERHADAP AUDIT FEE

*Full Paper*

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**Abstract:** *The problem of this research were to find some factors that effect to audit fees. This study aims to analyze the effect of good corporate governance, type of industry, audit tenure, company size, and client profitability on audit fees. The research was conducted at companies listed on the Indonesia Stock Exchange in 2015-2019. A total of 585 samples were selected using purposive sampling method. Sources of data in this study are secondary data in the form of annual reports and company financial reports that have been audited by independent auditors. The data analysis model used in this study was Multiple Linear Regression Analysis. The results showed that the percentage of independent commissioners on the board of commissioners, board size, audit committee meeting intensity, and firm size had a positive effect on external audit fees. The intensity of the board of commissioners meeting and the type of industry has a negative effect on external audit fees. Audit committee size, audit tenure, and client profitability have no effect on external audit fees. This research contributes to providing additional empirical evidence and reference material related to external audit fees.*

**Keywords:** *Governance, Industry, Tenure, Fee*



IKATAN AKUNTAN INDONESIA  
KONFERENSI NASIONAL AKUNTANSI

# PHILANTHROPY AND CORPORATE CITIZENSHIP OF STATE AND NON-STATE-OWNED ENTERPRISES IN THE BEGINNING OF THE HEALTH CRISIS DUE TO COVID-19 PANDEMIC

*Full Paper*

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**Abstract:** *The Covid-19 pandemic has a considerable impact on the economy. This study aims to analyze the forms of philanthropic activities and corporate citizenship in Indonesia in beginning of the pandemic, in addition to the role of State-Owned Enterprises (SOEs) and Non-State-Owned Enterprises (Non-SOEs) in helping the government to cope with the pandemic in the perspective of philanthropy and corporate citizenship. The study also analyzes factors that influence the amount of charitable funds contributed to the public by those enterprises. This study applies quantitative method with a total sample of 62 SOEs and Non-SOEs from 9 types of industries. Information is obtained through the companies' financial statement, website, and reputable online media. This research found that SOEs and Non-SOEs in Indonesia help each other in dealing with the Covid-19 pandemic through philanthropic activities. 95% of SOEs and 53% of Non-SOEs have undertaken Covid-19 philanthropic activities such as health supplies and fixed assets. A number of employees at SOEs raised support for Covid-19 activities while non-SOEs did not. A small number of companies in Indonesia has integrated Covid-19 into their business strategies. The profit and size of the company determine the amount of funds allocated for philanthropic activities.*

*This study has twofold implications. From theoretical aspect, the study enhances the alignment theory of corporate citizenship in crisis conditions, while in the practical aspect it provides input to the government and companies to help each other in handling the crises.*

**Keywords:** *Philanthropy, Corporate Citizenship*



IKATAN AKUNTAN INDONESIA  
KOMPAGNUS AKUNTAN INDONESIA

# PENGARUH PENGUNGKAPAN NILAI ISLAM TERHADAP DANA PIHAK KETIGA DAN PEMBIAYAAN BANK SYARIAH

*Full Paper*

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**Abstract:** *This study aims to determine the effect of the level of disclosure of Islamic values on Third Party Funds and financing. This study uses a sample of 12 Islamic commercial banks registered in Indonesia for the 2015-2020 period. The research data is obtained from the annual reports of Islamic banking which are published through the websites of each bank. The level of disclosure of Islamic values is measured using weights based on the results of the assessment of experts. Each item of disclosure of Islamic values has its own weight. Third Party Funds Ratio is measured by using the ratio of total third party funds to total assets. And the financing ratio is measured by using the ratio of total financing to total assets. The data in this study were processed using SPSS and had passed the classical assumption test. The results show that the level of disclosure of Islamic values has a positive and significant effect on Third Party Funds. Meanwhile, on the effect on financing, the level of disclosure of Islamic values has a negative and significant effect. The results of this study will provide input to related parties regarding the importance of implementing and disclosing Islamic values to increase Third Party Funds.*

**Keywords:** *Islamic Value, Third Party Fund, Financing*

**Abstrak:** Penelitian ini bertujuan untuk mengetahui pengaruh pengungkapan nilai Islam terhadap Dana Pihak Ketiga dan pembiayaan. Penelitian ini menggunakan sampel 12 bank umum syariah yang terdaftar di Indonesia periode 2015-2020. Data penelitian diperoleh dari laporan tahunan perbankan syariah yang publikasikan melalui website masing-masing bank. pengungkapan nilai Islam diukur dengan menggunakan bobot berdasarkan hasil penilaian para ahli. Masing-masing item pengungkapan nilai Islam memiliki bobot tersendiri. Rasio Dana Pihak Ketiga diukur dengan menggunakan perbandingan total dana pihak ketiga dengan total aset. Dan untuk rasio pembiayaan diukur dengan menggunakan perbandingan total pembiayaan dengan total aset. Data pada penelitian ini diolah dengan menggunakan SPSS dan telah lulus uji asumsi klasik. Hasil penelitian menunjukkan bahwa pengungkapan nilai Islam berpengaruh positif dan signifikan terhadap Dana Pihak Ketiga. Sedangkan terhadap pengaruhnya terhadap pembiayaan, pengungkapan nilai Islam berpengaruh negatif dan signifikan. Hasil penelitian ini akan memberikan masukan kepada pihak terkait mengenai pentingnya penerapan dan pengungkapan nilai Islam untuk meningkatkan Dana Pihak Ketiga.

**Kata Kunci:** Nilai Islam, Dana Pihak Ketiga, Pembiayaan



IKATAN AKUNTAN INDONESIA  
KOMPTESIA

# PERAN CORPORATE GOVERNANCE BADAN USAHA MILIK NEGARA MEWUJUDKAN SOCIAL RESPONSIBILITY, INTELLECTUAL CAPITAL, DAN KINERJA KEUANGAN

*Full Paper*

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**Abstract:** *The purpose of this study is to examine the effect of corporate governance, social responsibility and intellectual capital on the performance of State-Owned Enterprises in Indonesia. Quantitative research method with an observed sample of 72 annual reports from 2012–2019 on State-Owned Enterprises cluster in the field of transportation facilities and infrastructure. Data is collected from annual reports available on the official website of each State-Owned Enterprise that is the object of research. The analysis technique uses structural equation model software–partial least squares. The results showed that: (1) disclosure of corporate governance in the annual report of State-Owned Enterprises had a positive effect on financial performance, intellectual capital, and social responsibility, (2) intellectual capital disclosed in the annual report of State-Owned Enterprises had a positive effect on financial performance. , (3) the role of disclosure of intellectual capital in the annual report of State-Owned Enterprises is a partial mediation of the influence of corporate governance on financial performance, (4) disclosure of social responsibility in the annual report of State-Owned Enterprises has no effect on intellectual capital and financial performance, and (5) intellectual capital disclosed in the annual report of State-Owned Enterprises does not mediate the influence of social responsibility on financial performance.*

**Keywords:** *corporate governance, social responsibility, intellectual capital, kinerja keuangan*



IKATAN AKUNTAN INDONESIA  
KONGRES AKUNTAN PERUBAHAN

# HUBUNGAN KAUSALITAS *LIQUIDITY COVERED RATIO* DAN VARIABEL ANTESEDENNYA: BUKTI EMPIRIS PENERAPAN PSAK 71 DI BANK KONVENSIONAL SAAT VUCA-C19

*Full Paper*

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**Abstract:** *BASSEL III has been enforced as a strict regulation for banks in the world, especially after the 2008 global financial crisis, which is related to liquidity cover ratio (LCR). Starting 1 January 2020, banks have to compliance with PSAK 71 implementation mandatory and unfortunately turns out that this year, we all and banking are faced problem with volatile, uncertainty, complexity and umbiguity (VUCA) - C19. This study aims to analyze the implication of PSA& 71 implementation during volatile, uncertainty, complexity and umbiguity (VUCA)- C19 wether there are significant differences in banking financial performance between before and after the application of PSAK 71- relate to calculate an impairment loss allowance (CKPN) in conventional banks as measured by the ratio of CAR, NPL, ROA, ROE, BOPO, and LDR and to analyze the impact of CKPN PSAK 71, CAR, NPL, ROA, ROE, BOPO, and LDR on LCR. Survey is conducted on Financial Reporting period 2018 to 2020 of 32 public banks. Secondary data were collected from website of IDX, BI and OJK and then these are analised using by dependent samples t Tests and panel regression. The results showed that CKPN, CAR, NPL, ROA, ROE, BOPO, LDR and LCR were significant differences before and after PSAK 71 implementation during VUCA-C19. Thus all antecedent variables have partial impact on LCR, except BOPO, and also all antecedent variables in this research have big simultant effect on LCR. This indicates that the conventional banks have strong recilience against VUCA-C19 empirically.*

**Keywords:** *Banking performance, conventional commercial bank, impairment loss allowance PSAK 71 implementation, VUCA-C19*

**Abstrak:** *BASSEL III diberlakukan sebagai regulasi yang ketat bagi perbankan di dunia, terutama pasca krisis keuangan global 2008, yang terkait dengan likuiditas cover ratio (LCR). Mulai 1 Januari 2020, bank harus mematuhi kewajiban penerapan PSAK 71 dan sayangnya ternyata tahun ini, kita semua dan perbankan dihadapkan pada masalah volatile, ketidakpastian, kompleksitas dan umbiguitas (VUCA) - C19. Penelitian ini bertujuan untuk menganalisis implikasi penerapan PSA& 71 pada masa volatilitas, ketidakpastian, kompleksitas dan umbiguitas (VUCA)- C19 apakah terdapat perbedaan kinerja keuangan perbankan yang signifikan antara sebelum dan sesudah penerapan PSAK 71- terkait perhitungan cadangan kerugian penurunan nilai (CKPN) pada bank konvensional yang diukur dengan rasio CAR, NPL, ROA, ROE, BOPO, dan LDR serta menganalisis pengaruh CKPN PSAK 71, CAR, NPL, ROA, ROE, BOPO, dan LDR terhadap LCR. Survei dilakukan pada Laporan Keuangan periode 2018 sd 2020 terhadap 32 bank umum. Data sekunder dikumpulkan dari website BEI,*

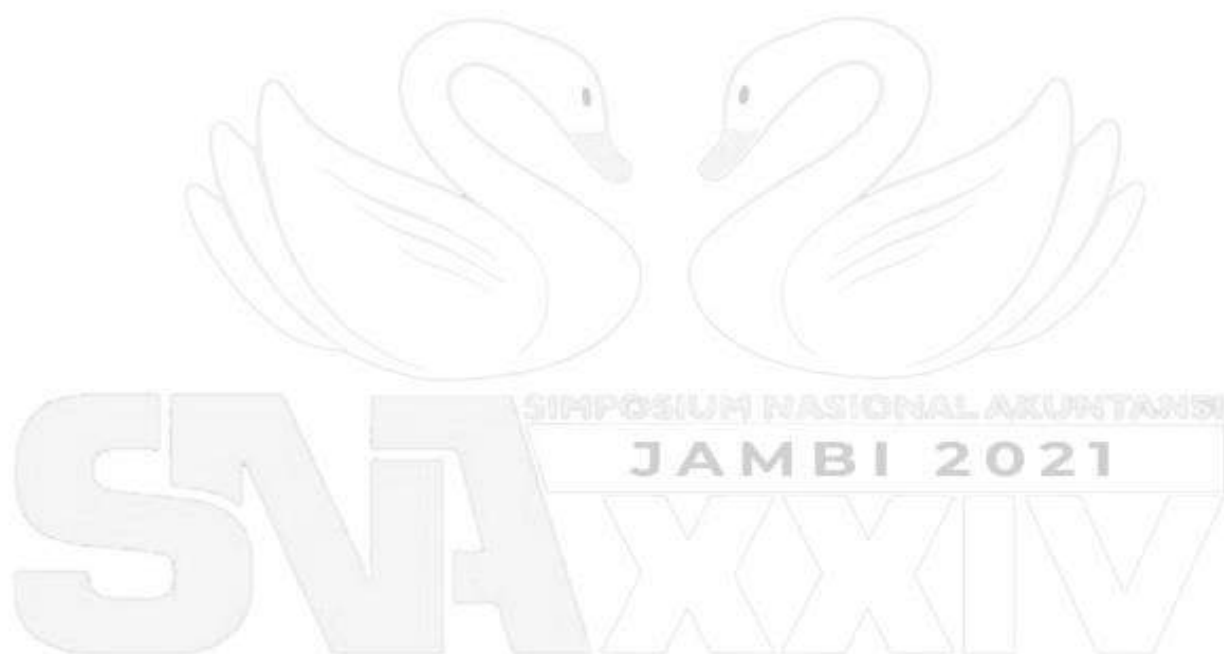




IKATAN AKUNTAN INDONESIA  
KEMENTERIAN KEUANGAN REPUBLIK INDONESIA

BI dan OJK kemudian dianalisis dengan uji t sampel dependen dan regresi panel. Hasil penelitian menunjukkan bahwa ECL, CAR, NPL, ROA, ROE, BOPO, LDR dan LCR terdapat perbedaan yang signifikan sebelum dan sesudah penerapan PSAK 71 selama VUCA-C19. Dengan demikian semua variabel anteseden berpengaruh secara parsial terhadap LCR, kecuali BOPO, dan juga semua variabel anteseden dalam penelitian ini memiliki pengaruh simultan yang besar terhadap LCR. Hal ini menunjukkan bahwa bank konvensional memiliki resiliensi yang kuat terhadap VUCA-C19 secara empiris.

**Kata Kunci:** Kinerja perbankan, bank umum konvensional, cadangan kerugian penurunan nilai, penerapan PSAK 71, VUCA-C19





IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN JAWA BARAT

# PENGARUH PERSONALITAS, KAREKTERISTIK PELANGGARAN DAN PERSEPSI TENTANG LINGKUNGAN ORGANISASI TERHADAP NIAT MENJADI WISTLEBLOWER DI INSTITUSI PENDIDIKAN TINGGI.

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**Abstract:** *A person who usually becomes a whistleblower is generally driven by a high sense of loyalty to his institution and animates his vision and mission as well as a desire to keep his institution running well and clean. In reality not all dare to become a whistle-blower. There are many factors that influence someone to want to become a whistle-blower. This study aims to examine whether personality, perceptions of the organizational environment and characteristics of violations have a positive effect on the intention to become a whistleblower in educational institutions. The research method used in this study is a quantitative method with the analysis tool is multiple regression. The result of the research is the personality variable which is proxied by organizational commitment, perception of the cost of violations and internal locus of control does not affect the intention to become a whistleblower. The variable perception of the organizational environment as proxied by the organizational climate has a positive effect on the intention to become a whistleblower, while other proxies, namely organizational support and the internal control system have no effect on the intention to become a whistleblower. The characteristic variable of the violation that is proxied by the seriousness of the violation has a positive effect on the intention to become a whistleblower, while the proxy for the characteristics of another violation, namely the status of the violation does not affect the intention to become a whistleblower. This research is expected to contribute to the management of higher education so that it can protect its organization, especially its students, not to tolerate acts of corruption and this research can show that the world of higher education must become an institution that raises morals and ethics high and produces future generations who are able to maintain integrity and free from corruption*

**Keywords:** Whistleblower, Personality, Violation



IKATAN AKUNTAN INDONESIA  
KOMPARTISIPAN AKUNTAN INDONESIA

# **PENGARUH PARTISIPASI PENYUSUNAN ANGGARAN TERHADAP KINERJA ORGANISASI UNIT KEGIATAN MAHASISWA (UKM) DENGAN MOTIVASI SEBAGAI VARIABEL INTERVENING**

*Full Paper*

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**Abstract:** *The research's objective was proving the intervening effect of motivation on the positive effect of budgeting participation on performance. The population is Universitas Sarjanawiyata Tamansiswa (UST) students' organization members. We used convenience sampling method. We analyzed 100 respondents with SEM-PLS. We find that the motivation has intervening effect on the positive effect of budgeting participation on performance. This imply that budgeting participation can increase organizational performance through motivation in UST students' organization.*

**Keywords:** *Budgeting participation, motivation, organizational performance, students' organization*

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IKATAN AKUNTAN INDONESIA  
KOMPASIAKUNTANINDONESIA

# **PENGARUH MEDIASI STRATEGI BERSAING TERHADAP INTELLECTUAL CAPITAL DAN CORPORATE PERFORMANCE PADA PERUSAHAAN ASURANSI JIWA**

*Full Paper*

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**Abstract:** *The company's performance is highly dependent on human resources, the fact that various disruptions in technology will have an impact on the insurance industry. The challenge for insurance going forward is the transformation into the era of digitalization and technology disruption, in order to create a competitive advantage by taking into account competitive strategies and to win business competition to achieve the best performance. The purpose of this study is to analyze the effect of competitive advantage mediation on the relationship between intellectual capital and corporate performance in life insurance companies in Indonesia. The sample used in this study is life insurance companies in Indonesia registered with the OJK during the 2015-2019 period. The data used is secondary data from the annual financial statements of life insurance companies for the 2015-2019 period. The analytical method in this study uses statistical analysis of the Structural Equation Model with the help of AMOS 21. The results of the study show that intellectual capital has a significant positive effect on competitive advantage, intellectual capital has a significant positive effect on corporate performance, and competitive advantage has a significant positive effect on corporate performance and shows a mediating effect of competitive advantage on the relationship between intellectual capital and corporate performance of life insurance companies. registered with OJK for the period 2015-2019.*

**Keywords:** *Intellectual Capital, Competitive Advantage, Corporate Performance, Life Insurance*



IKATAN AKUNTAN INDONESIA  
KOMPAKSI GORONTALO

## SISTEM AKUNTANSI PERSEDIAAN PADA RUMAH SAKIT ISLAM GORONTALO

*Full Paper*

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**Abstract:** *The inventory accounting system is a system designed to monitor, control and manage every kind of supply. The study is to evaluate the application of the accounting system of medical supplies at gorontalo islamic hospital. The study uses a descriptive qualitative method of research that aims to collect the entire data analysed for conclusions. The data sources used in the study used prime data sources and secondary data sources of supporting documents. Observation, interview, and documentation were employed by means of triangulation to test the validity of the obtained data. Research has shown that the accounting system of medical supplies at the Islamic Hospital, Gorontalo, is still very limited and simple, not yet theoretical. At the Islamic Hospital Gorontalo no functional division of duty exists, not along with one part, apart from the lack of some of the documents and accounting records used. So it impair on weaknesses and inaccuracies the information of the supply.*

**Keywords:** *Accounting System, Inventory, Islamic Hospital Gorontalo*

**Abstrak:** Sistem akuntansi persediaan adalah sistem yang dibuat untuk untuk mengawasi, mengendalikan, dan mengelola setiap jenis persediaan. Penelitian ini bertujuan untuk mengevaluasi penerapan sistem akuntansi persediaan obat-obatan yang ada di Rumah Sakit Islam Gorontalo. Penelitian ini menggunakan metode penelitian kualitatif deskriptif yang bertujuan untuk mengumpulkan seluruh data yang dianalisis untuk kemudian ditarik menjadi kesimpulan. Sumber data yang digunakan dalam penelitian ini menggunakan sumber data prima dan sumber data sekunder yang berupa dokumen-dokumen pendukung. Metode pengumpulan data dilakukan dengan cara observasi, wawancara, dan dokumentasi dengan menggunakan triangulasi untuk menguji keabsahan data yang diperoleh. Hasil penelitian menunjukkan bahwa sistem akuntansi persediaan obat-obatan yang ada di Rumah Sakit Islam Gorontalo masih sangat terbatas dan sederhana, belum sesuai dengan teori. Pada Rumah Sakit Islam Gorontalo belum ada pemisahan tugas secara fungsional masih terdapat perangkapan tugas, tidak berjalannya satu bagian, selain itu kurangnya beberapa dokumen dan catatan akuntansi yang digunakan. Sehingga berdampak pada kelemahan dan kurang akuratnya informasi persediaan yang dihasilkan.

**Kata Kunci:** Sistem Akuntansi, Persediaan, Rumah Sakit Islam Gorontalo



IKATAN AKUNTAN INDONESIA  
KOMPARTENSI

# PENGARUH TEKNOLOGI INFORMASI, E-COMMERCE DAN CLOUD COMPUTING TERHADAP KUALITAS SISTEM INFORMASI AKUNTANSI

*Full Paper*

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**Abstract:** *This research aims to examine the effect of information technology, e-commerce and cloud computing on the quality of accounting information systems on the Working Units (or Satuan Kerja Perangkat Kabupaten/SKPK) in the city of Lhokseumawe. The population in this study were all SKPK in the city of Lhokseumawe, where the sampling technique used was sensus sampling. Data was collected through questionnaires that distributed and filled by two respondents from each SKPK i.e. Financial Administration Officers (or Pejabat Penatausahaan Keuangan/PPK). The data analysis method used was multiple linear regression with the help of SPSS 26. The results showed that (1) information technology affect the quality of accounting information systems, (2) e-commerce affects the quality of accounting information systems and (3) cloud computing affects the quality of the accounting information system. (4) information technology, e-commerce and cloud computing affect the quality of accounting information systems,*

**Keywords:** *Teknologi Informasi, E-Commerce, Cloud computing, Quality of accounting information systems*





IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN AKUNTAN PERUSAHAAN

# PENGARUH RELIGIUSITAS DAN MACHIAVELLIAN TERHADAP TAX EVASION (RISET BERDASARKAN PERPEKTIF GENDER DAN USIA)

*Full Paper*

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**Abstract:** *This study aims to empirically examine the effect of intrinsic, extrinsic and Machiavellian religiosity on tax evasion and to examine differences in gender and age perspectives on each of the variables studied. The sample in this study is taxpayers (WP) who have reported their tax obligations with a sample of 140 respondents with the research location being in the Special Region of Yogyakarta (DIY). This research method is quantitative with SPSS 22 analysis tool. Hypothesis testing uses multiple regression analysis to test the effect of intrinsic, extrinsic and Machiavellian religiosity on tax evasion, and uses independent sample t-test analysis to examine differences in gender and age perspectives. The sampling technique in this study is a simple random sampling technique (simple random sample). The data used is primary data by collecting through questionnaires distributed using personally administered questionnaires and electronically using a google form. The results of this study indicate that intrinsic religiosity has no effect on tax evasion, extrinsic and Machiavellian religiosity has a positive effect on tax evasion. In the gender perspective, there are differences in the levels of intrinsic religiosity, extrinsic religiosity, machiavellian and tax evasion. In the age perspective, there is no difference in the level of intrinsic religiosity, extrinsic religiosity and Machiavellian but there is a difference in the level of tax evasion.*

**Keywords:** *Gender; Machiavellian; Extrinsic Religiosity; Intrinsic Religiosity; Gender; Tax Evasion; Age*

**Abstrak:** *Penelitian ini bertujuan untuk menguji secara empiris pengaruh religiusitas intrinsik, religius ekstrinsik dan machiavellian terhadap tax evasion serta menguji perbedaan perspektif gender dan usia pada setiap variabel yang diteliti. Sampel dalam penelitian ini adalah wajib pajak (WP) yang telah melaporkan kewajibannya dengan jumlah sampel sebanyak 140 responden dengan lokasi penelitian berada di Daerah Istimewa Yogyakarta (DIY). Metode penelitian ini adalah kuantitatif dengan alat analisis SPSS 22. Pengujian hipotesis menggunakan analisis regresi berganda untuk pengujian pengaruh religiusitas intrinsik, ekstrinsik dan machiavellian terhadap tax evasion, serta menggunakan analisis independent sampel t tes untuk menguji perbedaan perspektif gender dan usia. Teknik pengambilan sampel dalam penelitian ini adalah teknik simple random sampling (sampel acak sederhana). Data yang digunakan adalah data primer dengan mengumpulkan melalui kuesioner yang dibagikan dengan teknik personally administered questionnaires dan secara elektronik menggunakan google form. Hasil penelitian ini menunjukkan bahwa religiusitas intrinsik tidak berpengaruh terhadap tax evasion, religiusitas ekstrinsik dan machiavellian berpengaruh positif terhadap tax evasion. Pada perspektif gender terdapat perbedaan tingkat religiusitas intrinsik, religiusitas ekstrinsik, machiavellian dan tax evasion. Pada perspektif usia tidak terdapat perbedaan tingkat religiusitas intrinsik, religiusitas ekstrinsik dan machiavellian namun terdapat perbedaan pada tingkat tax evasion.*

**Kata Kunci:** *Gender; Machiavellian; Religiusitas Ekstrinsik; Religiusitas Intrinsik; Tax Evasion; Usia*



IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN AKUNTANSI SYARIAH

## AKUNTANSI SYARIAH: PENCATATAN KEUANGAN BERKEADILAN

*Full Paper*

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**Abstract:** *Indonesia, which is a country with the majority of the population being Muslim, has caused sharia accounting in Islamic financial institutions to grow. Islamic accounting is a part of Islamic finance. The research method entirely uses library research (Libarary Research) which is one type of qualitative research method. Sharia accounting appears as a form of good change aimed at the benefit of mankind. In practice, based on the Al-Qur'an and Hadith. The element of justice is highly emphasized in Islamic accounting. Fair means measuring fairly, not being exaggerated or deducted in the process of entering transactions on the record. Islamic thinkers are trying to develop sharia-based accounting towards practices that are more humanist, transcendental, and theological.*

**Keywords:** *Sharia Accounting, Fair Principles, Sharia Financing*

**Abstrak:** Indonesia yang merupakan negara dengan mayoritas penduduk beragama Islam, menyebabkan akuntansi syariah di lembaga keuangan syariah semakin berkembang. Akuntansi syariah merupakan bagian dari keuangan syariah. Metode penelitian sepenuhnya menggunakan riset kepustakaan (Libarary Research) yang merupakan salah satu jenis metode penelitian kualitatif. Akuntansi syariah muncul sebagai bentuk dari perubahan baik yang ditujukan untuk kemaslahatan manusia. Dalam praktiknya, berpedoman pada Al-Qur'an dan Hadist. Unsur keadilan sangat ditekankan pada akuntansi syariah. Adil dalam arti mengukur secara adil, tidak dilebihkan atau dikurangkan dalam proses pemasukan transaksi pada pencatatannya. Para pemikir Islam berusaha mengembangkan akuntansi berbasis syariah menuju praktik yang lebih berkarakter humanis, transendental, dan teologikal.

**Kata Kunci:** Akuntansi Syariah, Prinsip Berkeadilan, Keuangan Syariah





IKATAN AKUNTAN INDONESIA  
KOMISI AKUNTANSI

## SIKLUS HIDUP PERUSAHAAN: KEBIJAKAN DIVIDEN MASA PANDEMI COVID-19

*Full Paper*

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**Abstract:** *The purpose of this study is to investigate liability policy (DER), research and development costs (ratio of R&D costs to net sales) affect dividend policy before and during the pandemic in each company's life cycle (introduction, growth, maturity, and shakeout stages). Due to changing funding needs due to extraordinary conditions in every line of the economy. This condition also has an impact on research and development costs to increase sales with innovations to create competitive advantages in their products. The two independent variables will be tested for their influence on dividend policy before and during the Covid-19 pandemic. Because companies in the Consumer Goods Industry sector are resilient to extraordinary conditions, the direct dependent variable is the Dividend Payout Ratio (DPR). This study uses the Consumer Goods Industry sector with sub-sectors Food and Beverage, Tobacco Manufactures, Pharmaceuticals, Cometics and Household, Houseware and Others (Industrial classification according to JASICA of companies listed on the Indonesia Stock Exchange in 2017-2020. As a result, the company's life cycle is in the introduction stage, the liability policy (DER), research and development (R&D) costs have no effect on the dividend policy (DPR). This is because, in the dividend policy before and during the pandemic, no dividends were distributed, the company's profits at the introduction stage were still allocated for the development of the company. However, at the stage of the growth, maturity, and liability policy shakeout (DER) cycle, research and development (R&D) costs have a significant effect on dividend policy (DPR). The model used has an R-Squared 4.5% of the introduction period; 16.10% growth mass; 9.4% maturity period; and 4.6% shakeout period. The effects of liability and dividend policies before and during the pandemic are not significantly different, only research and development costs are significantly different regardless of the company's life cycle. This is because, during the pandemic, the tendency to use R&D costs for Pharmaceuticals and Food and Beverage companies tends to increase.*

**Keywords:** *Company Life Cycle, Dividend Policy, Liability Policy, R&D Cost.*



IKATAN AKUNTAN INDONESIA  
KOMPARTESIPASI KEUANGAN BERKUALITAS

# **PRIOR OPINION SEBAGAI PEMODERASI PENGARUH FINANCIAL DISTRESS, GOOD CORPORATE GOVERNANCE, DAN KUALITAS AUDIT TERHADAP OPINI AUDIT GOING CONCERN**

*Full Paper*

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**Abstract:** *This research is aim to obtain the evidence of financial distress, good corporate governance (institutional ownership, audit committee, independent board of commissioners, managerial ownership) and audit quality (audit tenure and KAP reputation) effect to acceptance of going concern audit opinion, and to get the evidence of prior opinion in moderating the effect of financial distress, good corporate governance (institutional ownership, audit committee, independent board of commissioners, managerial ownership) and audit quality (audit tenure and KAP reputation) on going concern audit opinion acceptance. The number of samples in this researche is 235 with purposive sampling from the corporate that suspended from Indonesia Stock Exchange 2015-2020. This research was analyzed using logistic regression analysis. The results are financial distress and independent board of commissioners have a negative effect on going concern audit opinion acceptance, while institutional ownership, managerial ownership, audit committee, audit tenure and KAP reputation have no effect on going concern audit opinion acceptance. Prior opinion is only able to strengthen the effect of financial distress and the independent board of commissioners.*

**Keywords:** *Opini audit going concern, prior opinion, financial distress, good corporate governance.*

**Abstrak:** Penelitian ini bertujuan untuk membuktikan pengaruh financial distress, good corporate governance (kepemilikan institusional, komite audit, dewan komisaris independen, kepemilikan manajerial), dan kualitas audit (audit tenure dan reputasi KAP) terhadap penerimaan opini audit going concern, serta bukti mengenai kemampuan prior opinion dalam memoderasi pengaruh financial distress, good corporate governance, dan kualitas audit terhadap penerimaan opini audit going concern. Jumlah sampel dalam penelitian ini adalah 235 sampel yang dipilih dengan menggunakan teknik “purposive sampling” dari seluruh perusahaan yang mendapatkan sanksi suspensi dari Bursa Efek Indonesia periode 2015-2020. Penelitian ini dianalisis dengan menggunakan analisis regresi logistik. Hasil yang diperoleh adalah financial distress dan dewan komisaris independen berpengaruh negatif terhadap penerimaan opini audit going concern, sedangkan kepemilikan institusional, kepemilikan manajerial, komite audit, audit tenure dan reputasi KAP tidak berpengaruh terhadap penerimaan opini audit going concern. Prior opinion hanya mampu memperkuat pengaruh financial distress dan dewan komisaris independen.

**Kata Kunci:** Opini audit going concern, prior opinion, financial distress, good corporate governance.



IKATAN AKUNTAN INDONESIA  
KOMISI PENANALISISAN PERUSAHAAN

# **PENGARUH PENERAPAN *GOOD CORPORATE GOVERNANCE*, AUDIT INTERNAL, DAN *WHISTLEBLOWING SYSTEM* TERHADAP PENCEGAHAN KECURANGAN (STUDI EMPIRIS PADA PERUSAHAAN BADAN USAHA MILIK NEGARA (BUMN) YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2015-2019)**

*Full Paper*

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**Abstract:** *Fraud that occurs in Indonesia is dominated by corruption, then misuse of assets and fraud of financial statements. This study aims to determine the effect of the implementation of Good Corporate Governance, internal audit, and whistleblowing systems on fraud prevention in Badan Usaha Milik Negara (BUMN) listed on the Indonesia Stock Exchange for the period 2015-2019. The research sample was selected using purposive sampling and selected 20 companies. The results of this study indicate that the implementation of Good Corporate Governance has no effect on fraud prevention. Meanwhile, internal audit and whistleblowing system have a positive effect on fraud prevention. The result of this study implies that the existence of an internal auditing and a whistleblowing system can improve fraud prevention in Badan Usaha Milik Negara (BUMN), and companies that have not implemented internal audits and whistleblowing systems are expected to improve internal audits and whistleblowing systems.*

**Keywords:** *Good Corporate Governance, Internal Audit, Whistleblowing System, Fraud Prevention*

**Abstrak:** *Fraud yang terjadi di Indonesia didominasi dengan korupsi, kemudian penyalahgunaan aset dan fraud laporan keuangan. Penelitian ini bertujuan untuk mengetahui pengaruh penerapan Good Corporate Governance, audit internal, dan whistleblowing system terhadap pencegahan kecurangan pada perusahaan Badan Usaha Milik Negara (BUMN) yang terdaftar di Bursa Efek Indonesia periode 2015-2019. Sampel penelitian ini dipilih menggunakan purposive sampling dan terpilih 20 perusahaan. Hasil penelitian ini menunjukkan bahwa penerapan Good Corporate Governance tidak berpengaruh terhadap pencegahan kecurangan. Sedangkan untuk audit internal dan whistleblowing system berpengaruh positif terhadap pencegahan kecurangan. Hasil penelitian ini mengimplikasikan bahwa keberadaan audit internal dan whistleblowing system dapat meningkatkan pencegahan kecurangan pada perusahaan Badan Usaha Milik Negara (BUMN), dan perusahaan yang belum melaksanakan audit internal dan whistleblowing system diharapkan untuk meningkatkan audit internal dan whistleblowing system.*

**Kata Kunci:** *Good Corporate Governance, Audit Internal, Whistleblowing System, Pencegahan Kecurangan*



IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN SUKSES BERKUALITAS

# SYSTEM REWARD MEMODERASI PENGARUH SDM TERHADAP KINERJA AUDITOR (INSPEKTORAT JENDERAL KEMENTERIAN AGAMA RI)

*Full Paper*

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**Abstract:** *To obtain an overview and empirical evidence regarding the influence of human resource capability (HR), integrity, motivation on auditor performance with the reward system as a moderating variable. The method used in this research is a quantitative research method. The data of this study consisted of primary data, which was obtained by using a questionnaire, which was conducted by giving a set of questions. The analytical method used in this study is path analysis using Smart Partial Least Squares (PLS). Human resources ability, integrity and motivation have a positive and significant effect on Auditor Performance. This means that the ability, integrity & motivation of auditors and prospective auditors at the Inspectorate General of the Ministry of Religion are getting better, so that their performance as examiners is increasing. While the reward system as a moderation does not affect the ability of HR & integrity on Auditor Performance. It can be said that the presence or absence of a reward system for the ability & integrity of auditors and prospective auditors does not affect their performance as examiners. The reward system moderates the effect of motivation on Auditor Performance, making auditors and prospective auditors motivated to improve their performance as examiners. Rewards are not always based on material/financial measures, but can also be based on a clear career path, education, training, and other supporting and supporting activities that can improve the auditor's ability. This study only uses a questionnaire, sometimes the answers given by respondents do not show the real situation, so it is necessary to use other research methods such as a combination of quantitative & qualitative research methods. There is a need for further research on the existence of a reward system that moderates the influence of motivation on the performance of the Auditor at the Inspectorate General of the Ministry of Religion.*

**Keywords:** *Reward System, HR and Auditor Performance*

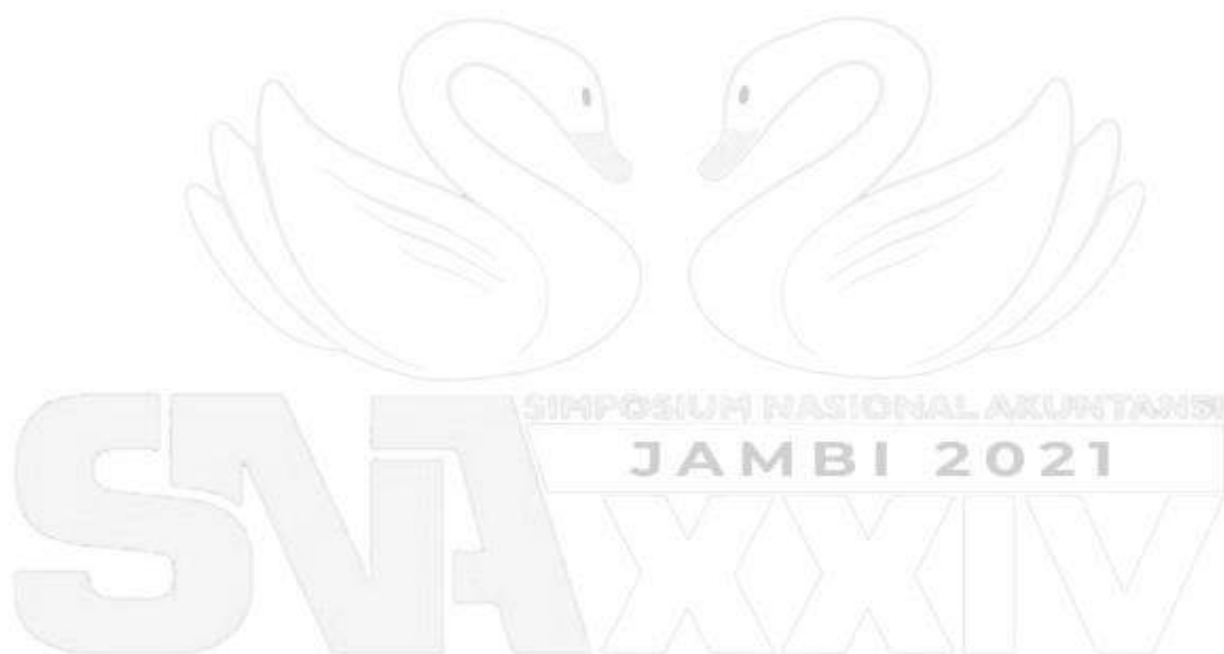
**Abstrak:** Untuk memperoleh gambaran dan bukti empiris mengenai pengaruh kemampuan sumber daya manusia (SDM), integritas, motivasi terhadap kinerja auditor dengan *system reward* sebagai variabel moderasi. Metode yang digunakan dalam penelitian ini adalah metode penelitian kuantitatif. Data penelitian ini terdiri dari data primer, yang diperoleh dengan menggunakan kuesioner, yang dilakukan dengan cara memberikan seperangkat pertanyaan. Metode analisis yang digunakan dalam penelitian ini adalah analisis jalur dengan menggunakan *Smart Partial Least Squares* (PLS). Kemampuan SDM, integritas dan motivasi berpengaruh positif dan signifikan terhadap Kinerja Auditor. Berarti kemampuan, integritas & motivasi auditor dan calon auditor pada Itjen Kemenag semakin baik, sehingga kinerja sebagai pemeriksa semakin meningkat. Sedangkan *system reward* sebagai moderasi tidak memengaruhi kemampuan SDM & integritas terhadap Kinerja Auditor. Dapat dikatakan ada tidaknya *system reward* kemampuan & integritas auditor dan calon auditor, tidak memengaruhi kinerjanya sebagai pemeriksak. *System reward* memoderasi pengaruhi motivasi terhadap Kinerja Auditor membuat auditor dan calon auditor termotivasi untuk meningkatkan kinerjanya sebagai pemeriksa. Pemberian *reward* tidak selalu dengan ukuran materi/finansial dapat juga dengan jenjang karir yang jelas, pendidikan, pelatihan, dan kegiatan pendukung dan penunjang lainnya yang dapat meningkatkan kemampuan auditor. Penelitian ini hanya



IKATAN AKUNTAN INDONESIA  
KONFERENSI AKUNTAN PENDIDIK

menggunakan kuesioner yang terkadang jawaban yang diberikan oleh responden tidak menunjukkan keadaan sesungguhnya sehingga perlu menggunakan metode penelitian dengan cara lainnya seperti kombinasi metode penelitian kuantitatif & kualitatif. Perlu adanya penelitian berikutnya mengenai adanya *system reward* yang memoderasi pengaruh motivasi terhadap kinerja Auditor pada Itjen Kemenag.

**Kata Kunci :** *System Reward*, SDM dan Kinerja Auditor





IKATAN AKUNTAN INDONESIA  
KOMPARTISIPAN KEUANGAN INDONESIA

# PENGARUH *ENTERPRISE RESOURCE PLANNING* DAN KINERJA KEUANGAN TERHADAP NILAI PERUSAHAAN DENGAN MENGGUNAKAN *TOBIN'S Q*

*Full Paper*

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**Abstract:** *This study aims to examine the effect of the implementation of Enterprise Resource Planning (ERP) and financial performance on Tobin's Q. Variable Tobin's Q is a proxy for firm value. ERP implementation using dummy ERP proxy. The population in this study was 45 LQ-45 companies listed on the Indonesia Stock Exchange during the period 2011 to 2020. The sampling technique was purposive sampling by obtaining 12 companies multiplied by 10 years, namely 120 observation data. The data analysis method in this study is the multiple regression method, F test, and t-test. The results showed that the ERP variable affect Tobin's Q with a significant value of 0.015, while the profitability variable with ROA proxy of 0.000 and solvability with DAR proxy of 0.00 which was below 0.05 so that there was a significant effect on Tobin's Q.*

**Keywords:** *Enterprise Resource Planning, Financial Performance, Firm Value, Tobin's Q*

**Abstrak:** *Tujuan penelitian adalah untuk menguji pengaruh Enterprise Resource Planning (ERP) dan kinerja keuangan terhadap Tobin's Q. Variabel Tobin's Q merupakan proksi dari nilai perusahaan. Penerapan ERP menggunakan proksi dummy ERP. Penelitian ini menggunakan populasi pada 45 perusahaan LQ-45 yang listing di BEI selama periode 2011 hingga 2020. Teknik pengambilan sampel yaitu purposive sampling dengan memperoleh 12 perusahaan dikali 10 tahun yaitu 120 data observasi. Metode analisis data dalam penelitian ini yaitu metode regresi berganda, uji F dan uji t. Hasil penelitian menunjukkan bahwa variabel ERP berpengaruh terhadap Tobin's Q dengan nilai signifikansi 0.05, sedangkan variabel profitabilitas dengan proksi ROA sebesar 0.000 dan solvabilitas dengan proksi DAR sebesar 0.000 yaitu dibawah 0.05 sehingga terdapat pengaruh signifikan terhadap Tobin's Q*

**Keywords:** *Enterprise Resource Planning, Kinerja Perusahaan, Nilai Perusahaan, Tobin's Q*



IKATAN AKUNTAN INDONESIA  
KOMISI ANAK AKUNTAN INDONESIA

# PENGANGGARAN PUBLIK DI INDONESIA: SEBUAH DISKUSI DARI LUDER'S CONTINGENCY MODEL

*Full Paper*

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**Abstract.** *The budgeting process cannot be separated from stakeholders such as the community, local government, and DPRD, each of which has its own culture in participating in the budgeting process. This study aims to analyze the influence of cultural dimensions (social, political, administrative) on the performance of local governments in Indonesia. This type of research is quantitative. Luder's Contingency Model is used to develop relationships between research variables. The data analysis technique used Structural Equation Modeling (SEM). The results showed that social culture had no influence on local government performance. Political culture and administrative culture have a significant influence on local government performance. The findings of this study theoretically add to studies related to budgeting and can practically be a reference for maintaining a positive culture and eliminating a negative culture for stakeholders so that the public budgeting process becomes more transparent and accountable.*

**Keywords:** *Culture, Luder's Contingency Model, Performance, Budgeting*

**Abstrak:** Proses penganggaran tidak lepas dari pemangku kepentingan seperti masyarakat, pemerintah daerah, dan DPRD yang masing-masing memiliki budayanya dalam berpartisipasi pada proses penganggaran. Penelitian ini bertujuan untuk menganalisis pengaruh dimensi budaya (sosial, politik, administratif) terhadap kinerja pemerintah daerah di Indonesia. Jenis penelitian ini adalah kuantitatif. Luder's Contingency Model digunakan untuk mengembangkan hubungan antar variabel penelitian. Teknik analisis data menggunakan Structural Equation Modeling (SEM). Hasil penelitian menunjukkan bahwa budaya sosial tidak memiliki pengaruh terhadap kinerja pemerintah daerah. Budaya politik dan budaya administratif memiliki pengaruh signifikan terhadap kinerja pemerintah daerah. Temuan penelitian ini secara teoritis menambah kajian terkait penganggaran dan secara praktis dapat menjadi rujukan untuk mempertahankan budaya yang positif dan menghilangkan budaya yang negatif pada stakeholder agar proses penganggaran publik menjadi lebih transparan dan akuntabel.

**Kata Kunci:** Budaya, Luder's Contingency Model, Kinerja, Penganggaran



IKATAN AKUNTAN INDONESIA  
KOMISI ETIKA KEPRHOESAN

# CONTAGION EFFECT DAN DAMPAK COVID-19 TERHADAP PERUSAHAAN LQ 45

*Full Paper*

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**Abstract:** *The COVID-19 phenomenon that has hit the world caused various kinds of effects in every sector. Almost all countries that have experienced it, implement various policies to protect economic activity, health and security. One indicator of financial stability is the capital market. This study aims to investigate whether there are: (1) contagion effects on the growth of Covid-19 cases in Indonesia with stock returns; (2) contagion effect on the growth of covid-19 cases in Indonesia with trading volume activity; (3) daily return performance on the impact of covid-19; (4) the performance of trading volume activity on the impact of covid-19. The research sample used 45 of the best companies in Indonesia, namely LQ 45 with indicators of daily stock return, trading volume, capital market, and market-to-book value since the disclosure of the case of the Indonesian population infected COVID-19 (March 2nd, 2020) until the issuance of the new normal policy (June, 1st 2020). Because the data are not normally distributed, this study used the Mann Whitney test to test hypotheses 1 and 2. Furthermore, to test the performance of daily returns and trading volume activity, panel data is used with the EVIEWS test tool. The result of this paper found that the contagion effect between the growth of cases of COVID-19 confirms daily returns and trading volume activity. The result of panel data found both daily growth in total confirmed cases and the daily growth in total cases of death, caused by Covid-19 effect on daily return performance. Meanwhile, it was found that both daily growth in total confirmed cases and daily growth in total deaths due to Covid-19, as well as market capitalization, were able to influence trading volume activity. In addition, when a robustness check was carried out regarding the effect of TVA and stock returns on (1) daily growth in total confirmed cases or (2) daily growth in total cases of death caused by COVID-19 This proves that macro events will be reciprocal with the capital market.*

**Keywords:** *Contagion effect, trading volume activity, daily return, covid-19*





IKATAN AKUNTAN INDONESIA  
KOMPTESER AKUNTAN INDONESIA

# PERAN STRUKTUR KEPEMILIKAN DALAM MEMODERASI HUBUNGAN PENGHINDARAN PAJAK, PENGUNGKAPAN TANGGUNG JAWAB SOSIAL PERUSAHAAN, DAN NILAI PERUSAHAAN

*Full Paper*

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**Abstrak:** Eksistensi perusahaan dapat dipertahankan dengan adanya peningkatan nilai perusahaan setiap periode yang akan mempengaruhi kesejahteraan investor. Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh penghindaran pajak, pengungkapan tanggung jawab sosial perusahaan terhadap nilai perusahaan dengan kepemilikan manajerial sebagai variabel moderasi. Penelitian ini menggunakan sampel perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia periode 2016-2019. Dalam penelitian ini, penghindaran pajak menggunakan proksi *Effective Tax Rate* dan pengungkapan tanggung jawab sosial perusahaan menggunakan *Corporate Social Responsibility Index*. Nilai perusahaan diukur dengan menggunakan Tobin's Q dan struktur kepemilikan sebagai variabel moderasi diukur dengan proksi kepemilikan manajerial dan kepemilikan institusional. Hasil penelitian menunjukkan bahwa penghindaran pajak dan pengungkapan tanggung jawab sosial perusahaan tidak berpengaruh terhadap nilai perusahaan dengan ukuran perusahaan dan intensitas modal sebagai variabel kontrol. Kepemilikan manajerial dan kepemilikan institusional berpengaruh signifikan dalam memoderasi hubungan antara penghindaran pajak dan nilai perusahaan dengan ukuran perusahaan dan intensitas modal sebagai variabel kontrol. Kepemilikan manajerial dan kepemilikan institusional tidak berpengaruh signifikan dalam memoderasi hubungan antara pengungkapan tanggung jawab sosial perusahaan dan nilai perusahaan dengan ukuran perusahaan dan intensitas modal sebagai variabel kontrol.

**Kata Kunci:** Penghindaran Pajak, Pengungkapan Tanggung Jawab Sosial Perusahaan, Nilai Perusahaan, Kepemilikan Manajerial, Kepemilikan Institusional



IKATAN AKUNTAN INDONESIA

KONFERENSI AKUNTANSI

# PENGARUH PERENCANAAN PAJAK DAN PENGGUNAAN SPV TERHADAP NILAI PERUSAHAAN DENGAN CORPORATE GOVERNANCE SEBAGAI VARIABEL MODERASI

*Full Paper*

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**Abstract:** *This study investigates the value effect of tax planning that utilizes special purpose vehicle, and the moderating effect of corporate governance on the relationship between tax planning and firm value. Using panel data from 119 nonfinancial firms during the 2013–2017 period (595 firm-year observations), the results of the study show that tax planning has a negative and significant effect on firm value. Nevertheless, this study provides important evidence that tax planning with the use of SPV and moderated by good corporate governance has a positive and significant effect on firm value. Therefore, several important results of this study are: (i) tax planning is a risky investment activity that potentially has a negative impact on firm value, (ii) tax planning with the use of SPV enhances firm value, and (iii) strong corporate governance ensures optimal tax planning activity and reduces agency costs related to the misuse of additional net cash flows from tax savings, hence corporate governance plays an important role in ensuring that tax planning increases firm value. Additionally, strong corporate governance can prevent abusive tax planning practices, and therefore avoid tax penalties and damaging reputational costs.*

**Keywords:** *Tax planning, firm value, special purpose vehicles, corporate governance.*



IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN AKUNTAN INDONESIA

# **FAKTOR-FAKTOR YANG MEMPENGARHI JUDGEMENT PENELAAH KEBERATAN DALAM MEMUTUS SENGKETA PAJAK**

*Full Paper*

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**Abstract:** *There may be a tax dispute between taxpayers and tax authorities in assessing tax payable in the self-assessment system. The taxpayer can settle it by filing an objection letter to the Directorate General of Taxes. The objection reviewers will review this letter. In the decision process, they need a judgment. External and internal factors can influence it. This study aims to analyze these factors affecting the judgment of objection reviewers in deciding on a tax dispute proposed by taxpayers as an objection. The population of this study is the Objection Reviewers at the Directorate General of Taxes in Indonesia. There are 72 respondents from 12 Regional Offices who participated. Data were collected by email survey, and hypotheses were tested by WarpPLS software. The results showed that the external factors: leadership style had a significant effect, role conflict, and the government revenue targets had a significant effect on the objection reviewer's judgment, whereas the internal factors: tax knowledge, ethical behavior, and the reviewer's understanding of the taxation law did not significantly affect it. We also discussed the implication of the results.*

**Keywords:** *Knowledge, Leadership Style, Role Conflicts, Government Revenue Targets, Ethical Behavior, Understanding of Taxation Law and The objection reviewer's judgment*

JAMBI 2021



IKATAN AKUNTAN INDONESIA  
KONFERENSI NASIONAL AKUNTANSI

# FAKTOR-FAKTOR YANG BERPENGARUH PADA KEPUTUSAN TRANSFER PRICING PADA PERUSAHAAN MANUFAKTUR TERDAFTAR DI BURSA EFEK INDONESIA

*Full Paper*

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**Abstract:** *Transfer pricing is a policy in determining prices between related parties. Transfer pricing is carried out by large and multinational companies aimed at increasing efficiency and synergy between companies and shareholders, maximizing profits and tax planning. Based on the provisions of taxation, transfer pricing is allowed if it is carried out in the context of good tax planning, but if it is carried out illegally so that it causes state losses, the practice becomes a violation of law and must be avoided by the company. The purpose of this study is to determine the factors that influence the decision to transfer pricing. The population of this study are manufacturing companies listed on the Indonesia Stock Exchange (IDX). The sample was taken by purposive sampling method and the number of companies that met the criteria and became a sample of 38 companies. The type of data used in this research is secondary data. The data source comes from the official website of the Indonesia Stock Exchange (IDX), namely [www.idx.co.id](http://www.idx.co.id) and the company's official website and the data is collected using documentation techniques. The analysis technique used logistic regression analysis and analyzed by quantitative descriptive method. The results of this study indicate that partially tax and tunneling incentives have an effect on Transfer Pricing decisions while the Bonus mechanism has no effect. Simultaneously taxes, bonus mechanisms and tunneling incentives affect transfer pricing decisions.*

**Keywords:** *Factors, Influence, Decisions, Transfer Pricing*



IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN AKUNTANSI ISLAM

# EMBODIMENT OF GOOD VILLAGE GOVERNANCE: MURAQABAH PESCPECTIVE IN ISLAM (STUDI IN BANA VILLAGE, BONTO CANI DISTRICT, BONE REGENCY)

*Full Paper*

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**Abstract:** *This study aims to implement Islamic muraqabah values in financial management in Bana Village, Bontocani District, Bone Regency. This type of research is qualitative by using the paradigm of Interpretive Phenomenology. Data were collected through in-depth interviews, observation, documentation studies, and voice recording devices. The results showed that financial management in Bana Village, Bontocani District, Bone Regency, was based on the principles of Good Village Governance, when viewed at the participatory planning stage, which was not yet effective. The implementation phase, the principles of transparency and budget discipline have been carried out well. Accountability to the community has not provided maximum results. Has not provided a good performance, as evidenced by the misuse of the functions and responsibilities of the BPD involved in handling development projects. The novelty in the results of this study is the concept of Islamic muraqabah as a reflection to foster self-control and the identity of the village apparatus so that they always feel under the supervision of Allah Subhanahu wata'ala in carrying out their duties and responsibilities as well as possible*

**Keywords:** *Village Financial Management, Good Village Governance, and the Concept of Muraqabah in Islam*



IKATAN AKUNTAN INDONESIA  
KOMPARISER ZIN JAWA BARU

# AKUNTABILITAS PENGELOLAAN ANGGARAN DALAM PERSPEKTIF MAQASHID SHARIAH (STUDI PADA DINAS PERIKANAN KABUPATEN PINRANG)

*Full Paper*

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**Abstract:** *This study aims to understand how the budgeting accountability system actually is in budget management from the maqashid shariah perspective at the Fisheries Service Office of Pinrang Regency. This type of research is qualitative, using a critical paradigm. The data sources of this research are primary data obtained from several informants and the results of field observations, as well as from various other references. The results showed that the involvement of all related elements in the budgeted program at the Fisheries Service of Pinrang Regency was due to the application of the principles of planning, organizing, implementing and controlling in budget management. The novelty in the results of this study is that the accountability of budget management in the Fisheries Service of Pinrang Regency has been realized based on the five maqashid shariah concepts, namely Hifdz ad-din, Hifdz an-nas, Hifdz al-aql, Hifdz al-mal, and Hifdz an-nasb.*

**Keywords:** *Budget, Accountability, Maqashid Shariah*





IKATAN AKUNTAN INDONESIA  
KOMPARTISIPERUSAHAAN ALAUDDIN

# KEMAMPUAN REPUTASI KAP DALAM MEMODERASI PENGARUH UKURAN PERUSAHAAN DAN LEVERAGE PADA AUDIT DELAY (STUDI PERUSAHAAN TAMBANG YANG LISTING DI BURSA EFEK INDONESIA PERIODE 2017-2019)

*Full Paper*

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**Abstract:** *This study aims to determine the effect of firm size and leverage on audit delay, as well as the influence of KAP reputation which moderates firm size and leverage on audit delay in mining companies listed on the Indonesia Stock Exchange (IDX) for the 2017-2019 period. This type of research is quantitative. This research uses Signaling Theory. This study uses a population of all mining companies listed on the Indonesia Stock Exchange for the period 2017-2019. The determination of the research sample is based on the purposive sampling method with a total sample of 36. The research data is secondary data accessed through [www.idx.co.id](http://www.idx.co.id). Multiple linear regression as an analytical tool to determine the effect of firm size and leverage on audit delay. Logistic regression analysis using Absolute Difference Value test to determine the effect of KAP reputation which moderates firm size and leverage on audit delay. The results showed that firm size had a negative and significant effect on audit delay and leverage had a positive and significant effect on audit delay. In addition, the results of this study also show that KAP reputation strengthens the significant negative effect of firm size on audit delay and KAP reputation cannot moderate the significant positive effect of leverage on audit delay.*

**Keywords :** *firm size, leverage, KAP reputation, audit delay*



# MEMAKNAI PRAKTIK AKUNTANSI *MOLOLIMO* DAN *MONGOHI* : STUDI ETNOGRAFI TRADISI *HILEIYA* DI GORONTALO

*Full Paper*

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**Abstract:** *This study aims to determine the form and meaning of accounting practices in the hileiya tradition in the Gorontalo community. Hileiya is a social activity in the context of mourning, In the Hileiya Tradition itself there are Mololimo (Receiving) and Mongohi (Giving) activities. This research method uses qualitative research methods with an ethnographic approach. Methods of data collection were conducted by means of interviews, observation, and documentation using Spradley's 12-stage data analysis technique. The results showed that the practice of receiving (mololimo) and giving (mongohi) is a form of accounting practice which is reflected in the concept of giving and receiving money in the context of 100 thousand dollars as a symbol of the peak of respect and equal and equal, as well as giving and receiving generous assistance. interpreted in it are alms, love, and sincere and sincere intentions and debts. No financial recording and reporting were found but only using memory media and only shows that this practice has a different concept of accountability from generally accepted accounting, namely accountability on the basis of love.*

**Keywords:** *Mololimo and mongohi Accounting Practices, Accountability, Ethnography*

**Abstrak:** Penelitian ini bertujuan untuk mengetahui bentuk dan makna praktik akuntansi dalam tradisi *hileiya* pada masyarakat Gorontalo. *Hileiya* adalah suatu kegiatan sosial dalam rangka kedukaan, Dalam Tradisi *Hileiya* sendiri terdapat kegiatan *Mololimo* (Menerima) dan *Mongohi* (Memberikan). Metode penelitian ini menggunakan metode penelitian kualitatif dengan pendekatan etnografi. Metode pengumpulan data dilakukan dengan cara wawancara, observasi, dan dokumentasi dengan menggunakan teknik analisis data 12 tahapan ala Spradley. Hasil penelitian menunjukkan bahwa bentuk praktik menerima (*mololimo*) dan memberi (*mongohi*) merupakan bentuk praktik akuntansi yang tercermin pada konsep memberi dan menerima uang pada konteks Uang 100 ribu sebagai symbol puncak penghormatan dan sama rasa dan sama rata, dan juga memberi dan menerima bantuan yang dimaknai didalamnya adalah sedekah, cinta kasih, dan niat tulus serta ikhlas serta piutang-utang. Tidak ditemukannya pencatatan dan pelaporan keuangan tetapi hanya menggunakan media ingatan dan hanya menunjukkan bahwa praktik ini memiliki konsep akuntabilitas yang berbeda dengan akuntansi yang berterima umum, yaitu akuntabilitas atas dasar cinta kasih.

**Kata Kunci:** Praktik Akuntansi Mololimo dan mongohi, Akuntabilitas, Etnografi





IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN AKUNTAN SEPTIMA

# PENGARUH PENGGUNAAN BASIS DATA LAPORAN KEUANGAN XBRL TERHADAP PREDIKSI RETURN SAHAM PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA

*Full Paper*

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**Abstract:** *Future earnings are considered predictable using financial statement accounting information. Using the XBRL Financial Statements database, this study aims to determine the effect of accounting information on changes in earnings per share one period ahead. The summary measure is calculated using the regression results. The profit prediction model is then used as a tool for making investment decisions. The data we use is the 2017-2019 XBRL financial report taken from the website “<https://www.idx.co.id/>”. Using the purposive sampling method, we determined that there were 51 samples from the total population of 171 manufacturing companies listed on the Indonesia Stock Exchange in 2019. We used the Arelle software to read the XBRL Financial Statements. Binary Logistics Regression was used as a data analysis technique and partial test was used to test the hypothesis. We find that the Return on Assets and Net Profit Margin variables have a significant effect on Changes in Earnings Per Share One Period Ahead, while the variables Changes in Inventory, Changes in Gross Profit Margin and Changes in Pretax Income have no significant effect on Changes in Earnings Per Share One Period Ahead. We find that the resulting model does not have a significant ability to predict future earnings, even though the investment strategy is able to provide better returns than the benchmark strategy. The average correct prediction of the entire prediction period is 33.53%.*

**Keywords:** *Accounting Information, Fundamental Analysis, Investment Strategy, XBRL (eXtensible Business Reporting Language)*



IKATAN AKUNTAN INDONESIA  
KONGRES KE-11 JAMBI 2021

# PENGARUH MODAL INTELEKTUAL, KINERJA LINGKUNGAN DAN PENGUNGKAPAN LINGKUNGAN TERHADAP KINERJA KEUANGAN PERUSAHAAN MANUFAKTUR

*Full Paper*

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**Abstract:** *The purpose of this study is to determine how much influence intellectual capital, environmental performance and environmental disclosure have on the financial performance of manufacturing companies listed on the Indonesia Stock Exchange (BEI) in 2015-2019. This research is a research with quantitative methods and the type of data used is secondary data. The sample consists of 28 manufacturing companies obtained by purposive sampling method. The analysis method uses panel data regression analysis with the help of the Eviews program version 10. The results show that intellectual capital has a significant positive effect on the company's financial performance, if intellectual capital increases by 1 percent, financial performance will increase by 0.035397. Environmental disclosure has a significant positive effect on financial performance, if the company's environmental disclosure increases by 1 percent, financial performance will increase by 0.070778. Meanwhile, environmental performance has a positive but insignificant effect on the company's financial performance.*

**Keywords:** *Intellectual Capital, Environmental Performance, Environmental Disclosure, Financial Performance*



IKATAN AKUNTAN INDONESIA  
KOMPARTISIPASI DAN KEMAJUAN BANGSA

# KEPUTUSAN INVESTASI PERUSAHAAN PADA KONDISI FINANCIAL DISTRESS: OVER-INVESTMENT VS UNDER- INVESTMENT

*Full Paper*

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**Abstrak:** Tujuan dari penelitian ini adalah untuk mengkaji secara empiris pengaruh financial leverage dan financial distress dengan investment opportunity sebagai pemoderasi terhadap keputusan investasi perusahaan. Populasi yang diteliti dalam penelitian ini adalah perusahaan-perusahaan yang terdaftar di Bursa Efek Indonesia pada tahun 2016 hingga 2018. Teknik pengambilan sampel yang digunakan adalah metode purposive sampling. Adapun sampel yang diambil berjumlah 237 observasi. Hasil penelitian melalui metode analisis regresi berganda menunjukkan bahwa financial leverage, dan financial distress memiliki pengaruh yang signifikan terhadap keputusan investasi perusahaan. Sementara, financial distress yang dimoderasi investment opportunity memiliki pengaruh yang signifikan terhadap keputusan investasi relatif dengan kesempatan investasi yang dimiliki perusahaan. Penelitian ini menemukan bahwa kenaikan tingkat financial leverage menurunkan investasi, dan perusahaan distress memiliki kecenderungan berinvestasi yang berbeda tergantung kesempatan investasi yang dimilikinya.

**Kata Kunci:** Leverage, financial distress, investment opportunities, overinvestment, underinvestment



IKATAN AKUNTAN INDONESIA  
KOMISI PENELITIAN DAN PENYUSUNAN

# **CORPORATE SOCIAL RESPONSIBILITY DAN FIRM VALUE: PERAN MEDIASI PROFITABILITAS (STUDI PADA SUBSEKTOR INDUSTRI BARANG KONSUMSI)**

*Full Paper*

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**Abstract:** *Many companies carry out Corporate Social Responsibility (CSR) activities but are inadequate so that the CSR activities cannot be assessed by investors and the CSR activities carried out do not have a significant impact on the company. Therefore, this study aims to determine the effect of CSR on Firm Value (FV) through Profitability as a mediating variable because Profitability is one of the most important ratios of financial performance in a company that becomes the attention of investors when they want to invest and also becomes a benchmark in assessing the company. The research was conducted on manufacturing companies in the consumer goods industry sub-sector listed on the IDX for the 2016-2019 period. The type of data used is quantitative data and the sampling technique is purposive sampling method which then obtained a sample of 104 companies. This study uses the Partial Least Square (PLS) technique with the help of the SmartPLS software application to see the observed mediation effect through the indirect effect value. The results of this study indicate that CSR has a significant effect on FV, as well as the effect of CSR on profitability. This study also proves that profitability has an effect on FV and it is proven that profitability has mediating effect in the relationship between CSR and FV. This research is expected to contribute to studies related to the effect of CSR on FV when mediated by company profitability as a form of financial performance.*

**Keywords:** *Corporate Social Responsibility, Financial Performance, Firm Value, Profitability*



IKATAN AKUNTAN INDONESIA  
KOMPAGNITIF KONSOLIDASI

# **ANALISIS *FRAUD PENTAGON* TERHADAP KECURANGAN LAPORAN KEUANGAN MENGGUNAKAN *BENEISH MODEL* (STUDI PADA PERUSAHAAN SEKTOR PERTAMBANGAN YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2015-2019)**

*Full Paper*

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## ***Abstract***

*Mining sector companies listed on the Indonesia Stock Exchange are the objects in this study with the aim of knowing the effect of Pentagon Fraud on Financial Statement Fraud using the Beneish Model partially and simultaneously. The method used in this research is quantitative, which comes from the annual report. There are twelve companies in the mining sector on the Indonesia Stock Exchange which are the research samples. The results of the partial study using the Beneish M-Score method show that pressure, rationalization, and competence have no effect on financial statement fraud, while opportunity and arrogance affect financial statement fraud. Simultaneously, pressure, opportunity, rationalization, competence, and arrogance have no effect on fraudulent financial statements. The results of the study partially using the F-Score method partially, pressure affects financial statement fraud, while opportunity, rationalization, competence, and arrogance have no effect on financial statement fraud. Pressure, opportunity, rationalization, competence, arrogance affect financial statement fraud simultaneously.*

**Keywords:** *Pentagon Fraud, Financial Statement Fraud, Beneish M-Score, F-Score*



IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN JAWA BARU

## ANALISIS KINERJA HARGA SAHAM IDX GROWTH30

*Full Paper*

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**Abstract:** *Currently, the capital market in Indonesia has experienced rapid development. The various products traded are also increasingly diverse, one of which is the index. The index is not only a passive investment product, but also shows market sentiment. The IDX Growth30 Index is one of the indexes in the Indonesian Capital Market. The IDX Growth30 Index is an index that measures the performance of 30 stock prices that have price trends relative to growth in net income and income with transaction liquidity and good financial performance. But in fact, from 2016 to 2018 there was a phenomenon of various stock price fluctuations in companies indexed in IDX Growth 30. This study aims to analyze the factors that influence stock price in companies listed on IDX Growth 30. The results of the study indicate that the mechanism of good corporate governance affects the stock performance of companies listed on IDX Growth30. The audit committee is the GCG proxy that has the most influence on stock prices compared to independent commissioners and managerial ownership. Furthermore, CSR disclosure also affects stock prices, indicating that information about disclosure is something that needs to be considered because although the extent of disclosure is still low, it has a significant effect on stock prices.*

**Keywords:** *good corporate governance, corporate social responsibility, IDX Growth30*



IKATAN AKUNTAN INDONESIA  
KORPORATIF DAN SYARIAH

# EFEKTIVITAS E-LEARNING TERHADAP PEMAHAMAN PAJAK

*Full Paper*

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**Abstract:** *This study aims to examine the effect of Locus of Control, Self Efficacy, and Effectiveness of E-Learning on Tax Understanding with respondents being students of the Accounting study program at Universitas Pamulang. Based on the understanding of the importance of the role of taxes for the development process and at this time especially for recovery due to the COVID-19 pandemic which resulted in the contraction of revenue from the tax sector due to the sluggish economy, making taxpayers comply with the correct understanding of taxes to be on the agenda as well as idealistic ideas that can be realized, with the cooperation of various parties. The learning process that turns into online learning is expected to remain effective in providing students with a correct understanding of taxes as potential taxpayers, and in the future, it will lead them to become compliant taxpayers. The research data collected and has passed the instrument quality test as well as the classical assumption test, was tested by regression to see the effect of each variable on the independent variable which resulted that Locus of Control and E-Learning Effectiveness had no significant effect on Tax Understanding, while Self Efficacy had a significant effect. on Tax Understanding.*

**Keywords:** *Locus of Control, Self Efficacy, E-Learning Effectiveness, Tax Understanding*



IKATAN AKUNTAN INDONESIA  
KOMISI AKUNTANSI SYARIAH

# **ANALISIS KOMPARATIF KINERJA KEUANGAN LIKUIDITAS, SOLVABILITAS, AKTIVITAS DAN PROFITABILITAS PADA PT. BANK MANDIRI SYARIAH TBK., PT. BANK NEGARA INDONESIA SYARIAH, TBK. DAN PT. BANK RAKYAT INDONESIA SYARIAH, TBK. PERIODE 2015-2019**

*Full Paper*

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**Abstract:** *The purpose of this study was to determine the difference in financial performance between PT. Bank Syariah Mandiri, TBK., PT. BNI Syariah, TBK. And PT. BRI Syariah, TBK. listed on the Indonesia Stock Exchange. Financial performance variables were tested with several ratios, namely the liquidity ratio (Financing Deposit to Ratio and Cash Ratio), solvency ratio (Capital Adequacy Ratio and Total debt to equity ratio), activity ratio (total asset turnover ratio) and profitability ratio (Return on Assets and Operating Expenses and Operating Income). This research is comparative by comparing the financial performance of the three companies, namely PT. Bank Syariah Mandiri, TBK., PT. BNI Syariah, TBK. And PT. BRI Syariah, TBK. The method of collecting data is through the company's annual report documents on the Indonesia Stock Exchange using the Kruskal Wallis test analysis. The results show that the financial performance of Islamic banks as measured by the liquidity ratio (Current Ratio and Cash Ratio), solvency ratio (Total debt to asset ratio and Total debt to equity ratio), activity ratio (fixed asset turnover ratio and total asset turnover ratio) and profitability ratios (Return on Assets and Return on Equity) do not have a significant difference in the financial performance of PT. Bank Syariah Mandiri, TBK., PT. BNI Syariah, TBK. And PT. BRI Syariah, TBK. As well as showing good prospects for the company when the three banks are merged.*

**Keywords:** *Banking, financial performance, and financial ratios*





IKATAN AKUNTAN INDONESIA  
KOMPARTISIPASI DAN PENGUSAHA

# PERHITUNGAN, PENYETORAN, PELAPORAN SERTA KONTRIBUSI PBB-P2 KABUPATEN TEMANGGUNG

*Full Paper*

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**Abstract:** *This study aims to determine the procedure for calculating, depositing and reporting PBB-P2 taxpayers at BPKPAD Temanggung Regency, analyzing the suitability of the implementation of the procedure with the Temanggung Regency Regional Regulation No. 16 of 2011, knowing the level of effectiveness based on the target and realization of PBB-P2 at BPKPAD Temanggung Regency, and knowing the amount of the contribution of PBB-P2 to the PAD Temanggung Regency. The Methods of this study is descriptive qualitative analysis. Research data obtained by conducting observations, documentation, and interviews at BPKPAD Temanggung Regency. The results of this study indicate that the procedure for calculating, depositing and reporting PBB-P2 taxpayers at BPKPAD Temanggung Regency is in accordance with applicable regulations. However, in carrying out the deposit and reporting procedures, there are discrepancies in several parts. The discrepancy in the deposit occurred due to the delay of the deposit caused by the limited time. Meanwhile, the discrepancy in reporting PBB-P2 taxpayers occurred due to the issuance of Cooperation Agreement Letter No. 900/433/V/2019 between BPKPAD Temanggung Regency and Bank Jateng Temanggung branch in order to improve tax services at BPKPAD Temanggung Regency. The results of the effectiveness study indicate the level of performance in BPKPAD Temanggung Regency is effective. And the results of the contribution research show that the realization of the revenue is quite influential on the PAD Temanggung Regency. The results of this study are expected to be information or references that can be used by BPKPAD and the related officials to improve the performance in order to increase the acceptance of PBB-P2, can be references for local taxpayers to carry out tax obligations in accordance with tax regulations, and can be useful for further researchers to increase the knowledge and as a reference for further research materials in the field of taxation, especially PBB-P2.*

**Keywords:** *Calculation, Reporting, Effectiveness, Contribution.*



IKATAN AKUNTAN INDONESIA  
KOMPARTISIPASI AKUNTAN PERUSAHAAN

# STUDI LITERATUR: PELAPORAN TAX EXPENDITURE SEBAGAI UPAYA TRANSPARANSI ANGGARAN PEMERINTAH INDONESIA

*Full Paper*

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**Abstract:** *This study aims to analyze three tax expenditure reports in Indonesia and see changes and updates made by the government every year in tax expenditure reports in order to find out whether they are sufficient for the purpose of providing policies and whether they provide transparent information to the public. This research was conducted by placing the field of research into a qualitative or interpretive approach in the form of case studies on changes in government fiscal policy and then choosing a theoretical paradigm that was appropriate to the research subject, namely using secondary data through existing literature. The data used in this study is secondary data in the form of tax expenditure reports from the period 2016 to 2019. This research method uses Miles and Huberman's interactive analysis technique which consists of three main things, namely data reduction, data presentation, and drawing conclusions or verification. The results of this study indicate that most of the largest contribution to tax spending is in the type of PPN and PPnBM where this type of tax has many facilities that can be used by many taxpayers. So that it can be used as a tax incentive socialization material for taxpayers which can later increase the enthusiasm of taxpayers in contributing to building the country through taxes.*

**Keywords:** *Tax Expenditure, Tax Expenditure Report, Transparency, Benchmark*



IKATAN AKUNTAN INDONESIA

KONFERENSI NASIONAL 2021

# PENGARUH KUALITAS PELAYANAN TERHADAP KEPUASAN PENGGUNA LAYANAN PADA KANTOR PELAYANAN PAJAK PRATAMA KOTA DEPOK

*Full Paper*

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**Abstract:** *Government institutions compared to private institutions are often criticized by the public as users especially in terms of service, the tax service office which is a government institutions if it becomes the center of criticism in the service so this can result in a decrease in the tax sector which is the mainstay of state revenue. This study aims to see the effect of service quality (tangible variable, reliability, responsiveness, assurance and empathy variable) on the level of satisfaction of service users at KPP Pratama Depok. This research data was taken in early 2020 then the purposive sampling technique is the sampling technique used and obtained a sample of 100 respondents then data is done by filling out a questionnaire and analyzed using multiple linear regression. The results of the analysis show that both partially and simultaneously service quality as indicated by the variables of tangible evidence, reliability, responsiveness, assurance and empathy variables have an effect on service user satisfaction in Pratama Tax office Depok City. Stakeholders at KPP Pratama Depok with this research can at least contribute to decision making, especially those relating to services to taxpayers.*

**Keywords:** *Service Quality, Service User Satisfaction*

**Abstrak:** Instansi pemerintah dibandingkan instansi swasta yang sering menjadi kritikan oleh masyarakat sebagai penggunanya terutama dalam hal pelayanan, kantor pelayanan pajak yang merupakan instansi pemerintah seandainya menjadi pusat kritikan dalam pelayanan maka dapat berakibat penurunan sektor pajak yang menjadi andalan penerimaan negara. Penelitian ini bertujuan untuk melihat pengaruh kualitas pelayanan (variabel bukti fisik, keandalan, daya tanggap, jaminan dan variabel empathy) terhadap tingkat kepuasan pengguna layanan pada Kantor Pelayanan Pajak Pratama Kota Depok. Data penelitian ini diambil pada awal tahun 2020 selanjutnya teknik purposive sampling adalah teknik pengambilan sampel yang digunakan dan diperoleh sampel sebanyak 100 responden selanjutnya data responden dilakukan dengan mengisi kuesioner dan dianalisis menggunakan regresi linear berganda. Hasil analisis menunjukkan bahwa baik secara parsial dan simultan kualitas pelayanan yang diindikatori dari variabel bukti fisik/ tangible, keandalan/ reliability, daya tanggap/ responsiveness, jaminan/ assurance dan variabel empathy ternyata berpengaruh terhadap kepuasan pengguna layanan pada KPP Pratama Depok. Pemangku kepentingan pada KPP Pratama Depok dengan penelitian ini setidaknya dapat memberikan kontribusi dalam pengambilan keputusan terutama yang berkaitan dengan pelayanan kepada para wajib pajak.

**Kata Kunci:** Kualitas Pelayanan, Kepuasan Pengguna Layanan



IKATAN AKUNTAN INDONESIA  
KOMISI PENELITIAN KEUANGAN

# CORPORATE SOCIAL RESPONSIBILITY DAN AUDIT TERHADAP PENGHINDARAN PAJAK

*Full Paper*

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**Abstract:** *The problem to be answered in this study is whether the disclosure of Corporate Social Responsibility (CSR) and audit quality has an influence on tax avoidance and whether the gender diversity board can moderate the effect of Corporate Social Responsibility (CSR) disclosure and audit quality have an influence on tax avoidance. This study aims to examine the effect of corporate social responsibility (CSR) disclosure and audit quality on tax avoidance. As well as testing the role of the gender diversity board in moderating this influence. The study was conducted on financial sector companies listed on the Indonesia Stock Exchange using a purposive sampling method from 2014 to 2018 so that 54 samples and 270 observations were obtained. This study uses two research models, namely a research model without moderation and a research model with moderation. The analytical method used in this research is descriptive statistical test and panel data regression analysis using STATA. Based on the test results, it is concluded that CSR disclosure and audit quality have a significant negative effect on tax avoidance. Meanwhile, the gender diversity board cannot moderate the effect of CSR disclosure on tax avoidance. However, the gender diversity board can strengthen the negative effect of audit quality on tax avoidance. This research contributes to the Directorate General of Taxes (DGT) as a reference and signal in detecting the risk of tax avoidance by companies, especially in financial sector companies through corporate ethical behavior in the form of disclosure of corporate social responsibility, increasing the credibility of financial reports through high audit quality and the existence of female commissioner.*

**Keywords:** *Audit quality, board gender diversity, corporate social responsibility disclosure, tax avoidance*



IKATAN AKUNTAN INDONESIA  
KONFERENSI NASIONAL AKUNTANSI

# WHISTLEBLOWING INTENTION PADA PEGAWAI AKUNTANSI PEMERINTAH: PERSPEKTIF TEORI IKLIM ETIS

*Full Paper*

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**Abstract:** *This research aims to examine the effect of ethical climate based on the Ethical Climate Theory by Victor and Cullen (1988) and ethics training on whistleblowing intention as well as the role of ethical training in the relationship between ethical climate and whistleblowing intention of local government (PEMDA) accounting employees. Data was obtained by distributing questionnaires to 63 employees of the Regional Financial Management Agency in Jayapura City, Jayapura Regency and Keerom Regency in Papua Province. The results show that the ethical climate and ethical training have a direct effect on whistleblowing intention, while ethics training does not moderate the relationship between the ethical climate and the intentions to disclosing fraud. The implication of this research is the importance of implementing an ethical climate in the organization and providing opportunities for PEMDA accounting staffs to attend ethics training in order to increase their intention to do whistleblowing.*

**Keywords:** *Ethical Climate, Ethics Training, Whistleblowing Intention*



IKATAN AKUNTAN INDONESIA  
KOMPARTISIPASI AKUNTANSI

# THE EFFECT OF PROFESSIONALISM, CULTURE, AND COMMITMENT ON AUDITOR PERFORMANCE (EMPIRICAL STUDY AT THE FINANCIAL AND DEVELOPMENT SUPERVISORY AGENCY OF BENGKULU PROVINCE)

*Full Paper*

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**Abstract:** *This study aims to find empirical evidence about the influence of professionalism, culture and commitment to auditor performance. Where the independent variable consists of professionalism, culture and commitment and the dependent variable consists of auditor performance. This research was conducted at the BPKP Bengkulu Province office. This research uses quantitative research types with Type of explanatory research. Data collection methods used in this study are using purposive sampling method. Retrieval of data in this study using primary data with data collection methods using a questionnaire. The questionnaire was distributed to auditors working in BPKP Bengkulu Province as a population using an online system, the data that was successfully processed were 50 people from 74 people targeted. This study uses multiple linear analysis techniques, the results of the analysis of this study indicate the variables of professionalism, culture and commitment have a positive effect on auditor performance.*

**Keywords :** *Professionalism, Culture, Commitment, Auditor Performance*



IKATAN AKUNTAN INDONESIA  
KOMPARSI AKUNTAN BENGKULU

# PERAN KECERDASAN EMOSIONAL DAN KECERDASAN SPIRITUAL SEBAGAI TOLAK UKUR SIKAP KERJA PENGELOLA KEUANGAN RSUD M. YUNUS BENGKULU

*Full Paper*

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**Abstract:** *This research aimed to describe the role of emotional and spiritual intelligences in influencing work attitude. The data collection was using primary data obtained from the result of interview with the informer, that is the staff at financial section at RSUD M. Yunus Bengkulu. The technique of data collection was done by interviewing and documenting. The analysis used was data collection, data reduction, data presentation and taking conclusion. The data validity technique used was triangulation, references and member check. The research findings showed that the emotional and spiritual intelligences have role to influence the work attitude of staff of financial section at RSUD M. Yunus Bengkulu.*

**Keywords :** *Emotinal Intelligence, Spiritual Intelligence, Work Attitude*



IKATAN AKUNTAN INDONESIA  
KOMISI ETIKA DAN DISIPLIN

# ANTESEDEN AUDIT JUDGMENT: PERAN INSENTIF AUDITOR SEBAGAI PEMODERASI

*Full Paper*

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**Abstract:** *This study is aimed in exploring the determinants of audit judgment. We propose framing, order effect, auditors' independency, auditors' professionalism, and obedience pressure as the predictor of audit judgment. We also propose Incentive as the moderating variable. The data was gathered from 100 senior auditors from 10 public accounting firms in Jakarta. The data was analyzed using Moderated Regression Analysis (MRA). Based on the first step of the test, the results of the study show that framing has positive insignificant effect on audit judgment. Order effect has positive significant effect on audit judgment. Auditors' independency and professionalism have positive significant effects on audit judgment. Obedience pressure has a negative significant effect on audit judgment. The second step, we test the role of incentive as the moderating variable. The results show that incentive doesn't moderate the effect of framing on audit judgment. The incentive doesn't moderate the effect of evidence order and professionalism on audit judgment. The incentive as partial moderate the effect of auditor independency on audit judgment. The incentive doesn't moderates the effect of obedience pressure on audit judgment.*

**Keywords:** *Audit Judgment, Framing, Evidence Order, Auditors' Independency, Auditors' Professionalism, & Obedience Pressure*

**Abstrak:** Penelitian ini bertujuan untuk mengeksplorasi determinan audit judgment. Kami memproposisikan *framing, order effect, independensi auditor, profesionalisme auditor, dan tekanan kepatuhan* sebagai prediktor *audit judgment*. Kami juga memproposisikan insentif auditor sebagai variabel pemoderasi. Data dikumpulkan dari 100 auditor senior dari 10 kantor akuntan publik (KAP) di Jakarta. Data dianalisis dengan menggunakan Moderated Regression Analysis (MRA). Berdasarkan pengujian tahap pertama, hasil penelitian menunjukkan bahwa *framing* berpengaruh positif tidak signifikan terhadap *audit judgment*. *Order effect* berpengaruh positif signifikan terhadap *audit judgment*. Independensi dan profesionalisme auditor berpengaruh positif signifikan terhadap *audit judgment*. Tekanan kepatuhan berpengaruh negatif tidak signifikan terhadap *audit judgment*. Tahap kedua, kami menguji peran insentif sebagai variabel pemoderasi. Hasil penelitian menunjukkan bahwa insentif tidak memoderasi pengaruh *framing* terhadap audit judgment. Insentif auditor, tidak memoderasi pengaruh urutan bukti terhadap audit judgment. Insentif sebagai parsial moderasi atas pengaruh independensi auditor terhadap audit judgment. Insentif auditor, tidak memoderasi pengaruh profesionalisme auditor terhadap audit judgment. Insentif auditor tidak memoderasi pengaruh tekanan kepatuhan terhadap audit judgment.

**Kata Kunci:** *Audit Judgment, Framing, Evidence Order, Auditors' Independency, Auditors' Professionalism, & Obedience Pressure*





IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN NASIONAL DAN INTERNASIONAL

# PENGARUH GREEN INTELLECTUAL CAPITAL DAN KARAKTERISTIK PERUSAHAAN TERHADAP ENVIRONMENTAL PERFORMANCE

*Full Paper*

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**Abstract** *Environmental pollution problems, especially those that occur due to company negligence, are still very common. This raises a lot of questions about what is the real purpose of the existence of a company. The purpose of this study was to determine the effect of green intellectual capital and company characteristics, namely company size and profitability on environmental performance. The population used in this study is all sectors listed on the Indonesia Stock Exchange (IDX) and followed the PROPER program in 2016 - 2020, except for the financial sector. The type of data used in this study is secondary data. The results of this study indicate that the green intellectual capital variable and company size have a significant positive effect on environmental performance, while the profitability variable has no effect on environmental performance.*

**Keywords:** *Intellectual Green Capital, Company Characteristics, Company Size, Profitability, Environmental Disclosure, Environmental Performance.*



IKATAN AKUNTAN INDONESIA  
KOMPARTISIPASI AKUNTAN PROFESIONAL

# PENGARUH ETIKA PROFESI DAN PROFESIONALISME TERHADAP KINERJA AUDITOR PADA BPK RI PROVINSI NTT

*Full Paper*

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**Abstrak:** Kasus hukum yang terjadi di kalangan pemerintah seperti penipuan, kecurangan, korupsi yang melibatkan manipulasi akuntansi, sehingga profesi dan kinerja auditor sangat dituntut untuk diperbaiki. Seorang auditor dalam melakuka pemeriksaan dan memberikan pendapat mengenai kewajaran laporan keuangan yang diperiksa, auditor eksternal harus menjunjung tinggi serta menerapkan etika profesi dan sikap profesionalisme agar dapat mempengaruhi penilaian akan kinerja dari auditor itu sendiri. Penelitian ini dilakukan pada Badan Pemeriksa Keuangan Republik Indonesia Provinsi Nusa Tenggara Timur. Tujuan penelitian ini adalah untuk mengetahui pengaruh etika profesi dan profesionalise terhadap kinerja auditor. Metode penelitian yang digunakan adalah metode kuantitatif. Teknik pengambilan sampel dalam penelitian ini adalah *simple random sampling*, dimana dengan metode tersebut diperoleh 88 responden. Teknik analisis data yang digunakan adalah regresi linear berganda yang dibantu dengan alat analisis SPSS versi 25. Hasil penelitian ini menunjukkan bahwa etika profesi berpengaruh terhadap kinerja auditor, profesionalisme berpengaruh terhadap kinerja auditor, etika profesi dan profesionalisme berpengaruh terhadap kinerja auditor.



IKATAN AKUNTAN INDONESIA  
KOMPARTISIPASI DAN KUALITAS

## DETERMINAN INDEPENDENSI AUDITOR: *SPIRITUAL INTELLIGENCE* SEBAGAI PEMODERASI

*Full Paper*

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**Abstract:** *The purpose of this paper is to study the determinant of auditor independence that associate with spiritual intelligence as a moderator of the influence of independence disturbance, professional ethics, auditor competence on auditor independence. We used primary data with a questionnaire as an instrument in every district or city inspectorate in the Riau Province. The sample of this study using the purposive sampling method and 82.5% of respondents are filled out the questionnaire completely and could be processed. The statistical test tool used in this study is SEM with the Smartpls program (ver. 3.3.3). It has been found after analyzed and tested of five independent variables and one moderating variable simultaneous on the dependent variable R<sup>2</sup> is 41.6%. The conclusions of analysis and testing hypothesis are (1) the variables of personal disturbance, external disturbance, organizational disturbance, professional ethics, auditor competence, and spiritual intelligence have a significant effect on auditor independence; (2) variables of external disturbance and professional ethics have a significant effect on auditor independence with spiritual intelligence as a moderating variable; (3) the variables of personal disturbance, organizational disturbance, and auditor competence have no significant effect on auditor independence with spiritual intelligence as a moderating variable. This research highlights the importance contribute to the mental development and independent character of government internal auditors, particularly in every inspectorate in the province of Riau.*

**Keywords:** *Determinants of Independence, Auditor Independence, Spiritual Intelligence*



IKATAN AKUNTAN INDONESIA  
KOMPAKSI AKUNTAN BENGKULU

# PENGETAHUAN PERPAJAKAN, KUALITAS PELAYANAN FISKUS DAN KESADARAN PERPAJAKAN UNTUK KEPATUHAN WAJIB PAJAK NASABAH BANK BENGKULU

*Full Paper*

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**Abstrak:** Penelitian ini bertujuan untuk mengetahui pengaruh Pengetahuan Perpajakan, Kualitas Pelayanan Fiskus, dan Kesadaran Perpajakan terhadap Kepatuhan Wajib Pajak yang menjadi Nasabah PT Bank Bengkulu. Penelitian ini merupakan penelitian kuantitatif. Populasi dalam penelitian ini adalah Wajib Pajak yang menjadi Nasabah PT Bank Bengkulu. Pengambilan sampel menggunakan teknik *simple random sampling* dengan jumlah sampel sebanyak 90 responden. Metode pengumpulan data dengan kuesioner yang dibagikan melalui google form. Data diambil pada bulan Juni tahun 2020. Data dianalisis dengan menggunakan analisis regresi linear berganda dengan bantuan program SPSS. Hasil penelitian ini menunjukkan bahwa Pengetahuan Perpajakan, Kualitas pelayanan Fiskus dan Kesadaran Perpajakan berpengaruh positif dan signifikan terhadap Kepatuhan wajib Pajak.

**Kata Kunci:** Pengetahuan Perpajakan, Kualitas Pelayanan Fiskus, Kesadaran Perpajakan dan Kepatuhan Wajib Pajak



IKATAN AKUNTAN INDONESIA  
KOMPAGNI AKUNTAN PUBLIK

# FEMALE LEADERS AND EARNINGS MANAGEMENT: AN EXPLORATION OF CHIEF POSITIONS

*Full Paper*

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**Abstract:** *Female leader affects earnings management and the quality of the financial report. This study wants to investigate the effect of female leaders on real earnings management. We use the nine chief positions with female presence as a leader. The data were obtained from Indonesia public listed company on the S&P Global Market Intelligence database from 2012-2020. For real earnings management measures, we use data two years earlier. The data sample selected was 3.420 firm-year observations. The sample separated into 12 classifications, according to IDX Industrial Classifications. Female leader positions as chief executive, chief accounting, and chief administration negatively affect real earnings management. While female leader positions as chief technology and chief marketing have a positive effect on real earnings management. We find that industrial has a different effect on real earnings management. Many studies are predicting female chief leaders and real earnings management. The most significant finding is female roles as finance managers. However, no research predicting real earning management using female leaders in various chief positions.*

**Keywords:** *Female, Leader, Chief, Real, Earnings, Management*

**Abstrak:** *Direktur perempuan mempengaruhi manajemen laba dan kualitas laporan keuangan. Penelitian ini ingin mengetahui pengaruh direktur perempuan terhadap manajemen laba riil. Kami menggunakan sembilan posisi direktur dengan perempuan sebagai pemimpinnya. Data tersebut diperoleh dari perusahaan publik Indonesia pada database S&P Global Market Intelligence dari 2012-2020. Untuk ukuran manajemen laba riil, kami menggunakan data dua tahun sebelumnya. Sampel data yang dipilih adalah 3.420 pengamatan. Sampel dipisahkan menjadi 12 klasifikasi, menurut klasifikasi Industri BEI. Posisi direktur perempuan dalam fungsi eksekutif, akuntansi, dan administrasi berpengaruh negatif terhadap manajemen laba riil. Sedangkan posisi direktur perempuan dalam fungsi teknologi dan marketing berpengaruh positif terhadap manajemen laba riil. Kami menemukan bahwa industri memiliki efek yang berbeda pada manajemen laba riil. Banyak penelitian yang memprediksi keberadaan perempuan sebagai pemimpin perusahaan dan manajemen laba riil. Temuan yang paling signifikan adalah peran perempuan sebagai pemimpin keuangan. Namun, tidak ada penelitian yang memprediksi manajemen laba riil menggunakan perempuan di berbagai posisi direktur.*

**Kata Kunci:** *Perempuan, Pemimpin, Direktur, Riil, Manajemen, Laba*



IKATAN AKUNTAN INDONESIA  
KOMPAGNI AKUNTAN INDONESIA

## EXPLORING THE ROLES OF BUDGET IN MICRO SMALL MEDIUM ENTERPRISES INDONESIA

*Full Paper*

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**Abstract:** *We exploring the role of budget in Micro Small Medium Enterprises (MSMEs) in Indonesia. MSMEs face higher operating uncertainty because of the constraints of budget resources. We used field interviews to know the roles of budget in MSMEs. We used MSMEs engaged in Organic Green & Healthy (OGH) community. OGH community consists of farmers, artisans, and entrepreneurs of local MSMEs which produce organic and natural products. We find that budget development in MSMEs is tend to use a collaborative approach. MSMEs applies the loose use of budget for control purpose. The operational uncertainty in MSMEs leads this finding that small business is not to focus using the budget as a control function. MSMEs that linking budget and reward systems help small businesses to create an accurate budget. This study is the first evaluating budget development and uses using MSMEs in Indonesia*

**Keywords** *Budget, Collaborative, Control, Small, Business, Reward*

**Abstrak:** Kami meneliti peran anggaran dalam Usaha Mikro Kecil Menengah (UMKM) di Indonesia. UMKM menghadapi ketidakpastian operasi yang lebih tinggi karena keterbatasan sumber daya anggaran. Kami menggunakan wawancara lapangan untuk mengetahui peran anggaran dalam UMKM. Kami menggunakan UMKM yang bergerak di komunitas Organic Green & Healthy (OGH). Komunitas OGH terdiri dari petani, pengrajin, dan pengusaha UMKM lokal yang menghasilkan produk organik dan alami. Kami menemukan bahwa pengembangan anggaran di UMKM cenderung menggunakan pendekatan kolaboratif. UMKM menerapkan penggunaan anggaran yang longgar untuk tujuan pengendalian. Ketidakpastian operasional di UMKM mengarahkan temuan ini bahwa usaha kecil tidak fokus menggunakan anggaran sebagai fungsi kontrol. UMKM yang menghubungkan sistem anggaran dan penghargaan membantu usaha kecil membuat anggaran yang akurat. Penelitian ini adalah yang pertama mengevaluasi pengembangan dan penggunaan anggaran dengan menggunakan UMKM di Indonesia

**Kata Kunci:** Anggaran, Kolaboratif, Pengendalian, Kecil, Bisnis, Penghargaan



IKATAN AKUNTAN INDONESIA  
KOMPARI

# EFIKASI DIRI MEMODERASI HUBUNGAN TUNJANGAN PENGHASILAN PEGAWAI, MUTASI, MOTIVASI, DAN KEPUASAN KERJA TERHADAP PRESTASI KERJA

*Full paper*

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## *Abstract*

*This study aims to provide empirical evidence of the effect of self-efficacy as a moderator of the relationship between employee income allowances (TPP), mutation, motivation, and job satisfaction on job performance. This study will use self-efficacy an individual's subjective perception or judgment belief in his or her ability to organize and decide the actions needed to achieve the desired performance as reinforcing the effect of TPP, mutations, motivation, and job satisfaction on job performance. This research was conducted in the local government of Bengkulu Province. Research respondents were taken from all existing SKPD, namely echelon 3 and 4 as well as 188 functional staff. Data were obtained by distributing closed questionnaires. The data was processed using SPSS program. Hypotheses were tested using Moderated Regression Analysis. The results showed that employee income allowances, transfer, motivation, and job satisfaction had a positive effect on job performance. Self-efficacy has been shown to strengthen the effect of employee income allowances, transfer, motivation, and job satisfaction on work performance. The better the self-efficacy of employees in terms of good individual cognitive abilities related to beliefs about what they can do with their skills, the more they will be able to strengthen their influence with the provision of employee income allowances, the applied transfer system, employee motivation levels, and satisfaction. existing work to increase the work performance achieved by the employee concerned. Local governments are expected to carry out good management with various regulations and policies in order to increase work performance.*

**Keywords:** *Job performance, Self Efficacy, Employee Income Allowance.*



IKATAN AKUNTAN INDONESIA  
KOMPAKSI AKUNTAN INDONESIA

## MANAJEMEN KEUANGAN DESA DALAM MASA COVID-19 (PERUBAHAN APBDesa DAN PELAKSANAANNYA)

*Full paper*

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**Abstract:** *This study aims to describe how the process of changing the Village Revenue and Expenditure Budget (APBDesa-P) is carried out, and how the implementation of its activities relates to socio-economic handling due to the Covid-19 outbreak in village financial management. With the issuance of PERPU Number 1 of 2020 concerning State Financial Policy and Financial System Stability for Handling the Corona Virus Disease (Covid-19) Pandemic, the government reallocated the budget starting from the APBN to APBDesa. This research use descriptive qualitative approach. The research data are in the form of secondary data (documents related to the research theme), primary data (interviews with informants, namely village financial managers, sub-district governments, and district governments) in the Rejang Lebong Regency area. Data analysis used the Miles and Huberman model. The results of the study prove that the process of preparing planning and budget documents (RPJMDesa, RKPDesa, and APBDesa) carried out by the Village government has followed the applicable rules and regulations. The initial stage is the formation of the RPJMDesa, RKPDesa, and APBDesa drafting teams by the Village Head, and then the team will work in accordance with the rules and regulations until the 2020 RPJMDesa, SKPDesa and APBDesa are stipulated. the existence of various rules and policies issued relating to the implementation of the activity program for the Village Cash Intensive Work (PKTD), and the Covid-19 Response Village. Furthermore, the Perbup regarding the Covid-19 Responsive Village and Village Cash Intensive Work to be a guideline for the village government. Activities in the Village are focused on carrying out PKTD activity programs, the essence of which is that Village Funds are used in a pattern through self-managed management, as well as the utilization of natural resources, appropriate technology, innovation and human resources. The Village Government does not make changes to the Village Budget related to the existence of these programs and activities. The government makes adjustments to the implementation of the Village Budget.*

**Keywords:** *Village finances, Changes in APBDesa, Implementation.*





IKATAN AKUNTAN INDONESIA  
KOMPARTISIPASI AKUNTAN INDONESIA

# **KOREAN POP (K-POP) DAN MAHASISWA AKUNTANSI (PENDEKATAN FENOMENOLOGI TENTANG PERILAKU PENGGEMAR)**

*Full Paper*

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**Abstract:** *The phenomenal growth of Korean culture encompassing everything from music, movies, drama, food, to online games. There is a term given to the global spread of South Korean culture in various countries globally, called "Hallyu" or "Korean Wave". K-Pop is an inseparable part of the Korean Wave in various countries. Along with Korean dramas and music pop that is increasingly accepted by the young generation of Indonesia. The crowd of online motorcycle taxi drivers queuing for the BTS-Meal, which is proof of the success of the Korean Wave in Indonesia, has made researchers interested in researching K-Pop among the younger generation. This study focuses on how accounting students of Narotama University, who take the Public Sector Accounting course, were interested in K-pop overall, not only Bangtan Sonyeondan (BTS). Using the phenomenon approach method from qualitative research, through in-depth interviews with students, was found the reason they became K-Pop fans. This study found that 7 out of 28 accounting students as respondent knew and became K-Pop idol fans. This research contributes to the academic community, especially behavioural accounting research for and students who are now more interested in K-pop than the culture of their own country. This paper also is expected to be considered in the development of social sciences and further researches.*

**Keywords :** *Behavioural accounting, K-Pop, Accounting student, Phenomenon approach*



IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN AKUNTAN PERPAJAKAN

# **PENGARUH KESADARAN PERPAJAKAN, SANKSI PERPAJAKAN, SISTEM ADMINISTRASI PERPAJAKAN MODERN DAN KUALITAS PELAYANAN PAJAK TERHADAP KEPATUHAN WAJIB PAJAK REKLAME**

*Full Paper*

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**Abstract:** *The aim of this study is to analyze whether awareness of taxation, tax sanctions, modern tax administration systems and service quality influence the compliance of billboard taxpayers in Banyumas Regency. In this study involving all billboard taxpayers in Banyumas Regency as a population. In this study, convenience random sampling was used as a sampling technique with a sample size of 60 people. Collecting data in this study is a survey using a questionnaire, while to analyze the data in this study used multiple linear regression analysis techniques. From the results of hypothesis testing, it can be concluded that: awareness of taxation, tax sanctions, modern tax administration systems, and the quality of tax services have a positive effect on taxpayer compliance. From the results of the hypothesis test, it implies that taxpayer compliance in Banyumas Regency must be improved based on factors that influence tax compliance, including: Tax Awareness, Tax Sanctions, and Tax Service Quality through assistance and utilization of information technology. The implications of this study are that taxpayers compliance in Banyumas Regency can be improved by paying attention to several factors that influence it, such as, taxpayer awareness, penalties, and tax service quality by improving the service quality to taxpayer by accompaniment and utilization of information technology.*

**Keywords:** *Taxpayer awareness, penalties, system of modern tax administration, tax Service quality*



IKATAN AKUNTAN INDONESIA  
KONGRES BUKU AKUNTANSI ONLINE

# **FRAUD DIAMOND DAN KECURANGAN LAPORAN KEUANGAN DENGAN KOMITE AUDIT DAN KUALITAS AUDIT SEBAGAI VARIABEL MODERATING**

*Full Paper*

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**Abstract:** *This purpose on this study is to testing the effect of fraud diamond on indication fraudulent financial statement with audit committee and audit quality as moderating variable. The sample of this study were selected using the purposive sampling method and obtained 850 observation from 214 companies sector non-financial that listed in Indonesia Stock Exchange from 2016-2019. This study using secondary that data obtained from [www.idx.co.id](http://www.idx.co.id) and the website of each company. Data analysis in this study using logistic regression. The result on this study indicates that variable financial stability, board change, and financial target, have the positive effect on detection fraudulent financial statement. While variable external pressure, ineffective monitoring, and auditor change has no effect on detection fraudulent financial statement. Audit committee as first variable moderating in this study has no effect to weaken the relationship between fraud diamond and fraudulent financial statement. Audit quality as second moderating variable in this study has effect to weaken the relationship between external pressure and ineffective monitoring on fraudulent financial statement. But, audit quality has no effect to weaken the relationship between financial stability, financial target, audit change, and board change on fraudulent financial statement.*

**Keywords :** *Fraud Diamond, Audit Committee, Audit Quality, Fraudulent financial statement*



IKATAN AKUNTAN INDONESIA  
KOMISI PERENCANAAN AKUNTAN PERUSAHAAN

# FAKTOR-FAKTOR YANG MEMPENGARUHI KINERJA SISTEM INFORMASI PADA INSTANSI PEMERINTAH

*Full Paper*

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**Abstract:** *This Study analyzes factors that influence the performance of information system. It takes the user perspective of systems operator, data suppliers and information user. The study analyzes personal technical skills, top management support and quality of human resource as independence variables. Education and training as the moderating variables. We conduct research at Badan Keuangan dan Aset Daerah DIY. The research object is the integrated systems operated by BKAD. We distribute questionnaires to the user SIMPADU. There are 11 respondents involved in this research. To test the hypothesis, we apply Moderating Regressions analysis. The analysis shows that partially the quality of Human resource influence the performance of information system. While Personal of technical skills and top management support do not have impact on the performance of information system. Education and training play the moderation role in the relationship between personal technical skills, top management support and the quality of human resource.*

**Keywords:** *Personal technical skills, Top Management Support, Quality of Human Resource, Information System Performance.*



IKATAN AKUNTAN INDONESIA  
KOMPAGNI AKUNTAN INDONESIA

# ANALISIS PENGELOLAAN KEUANGAN MELALUI PSAK45 MASJID DARUL FALAH

*Full Paper*

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**Abstract:** *This study describes the analysis of the importance of accountability in financial reports that are prepared based on Financial Accounting Standard Guidelines (PSAK45) on Financial Reporting for Non-Profit Organizations so that they can produce quality and compatible financial reports as well as the Application of Accounting Information System Design through the application of financial management in mosques. The purpose of this study was to analyze the application of financial management through the design of accounting information systems and the application of PSAK 45 at the Darul Falah Pasekan mosque, Maguwoharjo Village, Sleman Regency, Special Region of Yogyakarta. This research is a comparative descriptive qualitative research that describes financial management through the implementation of accounting information system design and financial management based on PSAK45 and then analyzed so that a conclusion can be drawn. The results of this study indicate that the Darul Falah Pasekan Mosque has not implemented an Accounting Information System so that it is necessary to plan a system using an accounting information system design that has been suggested so that the Darul Falah mosque's accounting information system can be implemented and has an impact on accountability and ease of access for many parties. In the application of PSAK45, the manager of the Darul Falah mosque has not implemented accounting standard guidelines in the preparation of financial reporting so that the financial statements are not in accordance with the established Financial Accounting Standards Guideline (PSAK)s*

**Keywords:** *SIA, Financial Management, Financial Statements, PSAK 45*



IKATAN AKUNTAN INDONESIA  
KOMPARATIF DAN KOMPETITIF

# MODEL MINAT PEMBELIAN PRODUK PERDAGANGAN MELALUI SISTEM ELEKTRONIK DI MASA PANDEMI

*Full Paper*

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**Abstract:** *This study aims to analyze and explain the effect of knowledge with lifestyles during the pandemic as the mediator, on the purchase intention of trading products through electronic systems. The samples selected through purposive of non-probability sampling include 100 users of trading products through electronic systems, purchasing premium features during the pandemic in South Jakarta. This study employs quantitative descriptive approach. The data analysis of outer model, inner models, direct hypothesis testing using t-test, and indirect testing using sobel respectively is conducted by using Smart PLS software. The results reveal that the knowledge has no effect on the purchase intention of trading products through electronic systems, yet has negative effect on lifestyle. Lifestyle has positive effect on the purchase intention of trading products through electronic systems and mediates the effect of knowledge on the purchase intention.*

**Keywords:** *Knowledge, lifestyle, pandemic, purchase intention, Trading Through Electronic Systems*

**Abstrak:** penelitian ini dilakukan dengan tujuan untuk menganalisis serta menjelaskan keterkaitan antara gaya hidup di masa pandemi sebagai mediasi pengaruh pengetahuan terhadap minat beli produk perdagangan melalui sistem elektronik. Sampel penelitian ini adalah pengguna produk perdagangan melalui sistem elektronik yang melakukan pembelian atas fitur premium selama masa pandemi di Kota Jakarta Selatan. Penelitian ini merupakan penelitian deskriptif dengan pendekatan kuantitatif. 100 sample dipilih dengan metode non-probability sampling dan teknik purposive sampling. Software SmartPLS digunakan dalam proses analisis data untuk pengujian instrumen penelitian melalui beberapa tahapan, yaitu analisis outer model, inner model, pengujian hipotesis secara langsung menggunakan uji-t, dan pengujian tidak langsung menggunakan uji sobel. Pada penelitian ini, pengetahuan tidak berpengaruh terhadap minat beli produk perdagangan melalui sistem elektronik di masa pandemi, pengetahuan berpengaruh negatif terhadap gaya hidup di masa pandemi, dan gaya hidup di masa pandemi berpengaruh positif terhadap minat beli produk perdagangan melalui sistem elektronik. Hasil juga menunjukkan bahwa gaya hidup dapat memediasi pengaruh pengetahuan terhadap minat beli.

**Kata Kunci:** Gaya hidup, minat beli, pandemi, pengetahuan, PMSE



IKATAN AKUNTAN INDONESIA  
KOMPANISIAKUNTANINDONESIA

# **MODERASI CEO POWER DALAM PENGARUH INTERNET FINANCIAL REPORTING TERHADAP REAKSI PASAR**

*Full Paper*

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**Abstract:** *As a top executive, the CEO influences the company's voluntary disclosure style and often determines what and when information should be disclosed. On the other hand, the company's website is a window for potential investors to find accurate, complete, and specific company information to attract potential investors and influence informed decisions. In addition to knowing the effect of internet financial reporting and CEO power on market reaction, this study also aims to determine how CEO power moderates the effect of internet financial reporting on market reaction. This research is quantitative. The sampling technique used is the purposive sampling method, with a total sample of 126 manufacturing sector companies listed on the Indonesia Stock Exchange. This study uses secondary data derived from the website and annual reports of each company. The method of analysis in this study uses Moderated Regression Analysis. The test results show that internet financial reporting has no significant effect on market reaction, CEO power has a significant effect on market reaction, and CEO power cannot strengthen the influence of internet financial reporting on market reaction. The implication of this research is for the manufacturing sector to pay more attention to internet financial reporting so that investors can obtain helpful information in making decisions.*

**Keywords:** *Internet Financial Reporting, CEO power, Market Reaction*

**Abstrak:** *Sebagai eksekutif puncak, CEO mempengaruhi gaya pengungkapan sukarela perusahaan dan sering menentukan apa serta kapan suatu informasi seharusnya diungkapkan. Di sisi lain, website perusahaan menjadi jendela bagi investor potensial untuk menemukan informasi perusahaan secara akurat, lengkap, dan spesifik agar dapat menarik calon investor dan mempengaruhi keputusan informasi. Selain untuk mengetahui pengaruh internet financial reporting dan CEO power terhadap reaksi pasar, penelitian ini juga bertujuan untuk mengetahui bagaimana CEO power memoderasi pengaruh internet financial reporting terhadap reaksi pasar. Penelitian ini merupakan penelitian kuantitatif. Teknik sampling yang digunakan adalah metode purposive sampling, dengan jumlah sampel sebanyak 126 perusahaan sektor manufaktur yang terdaftar di Bursa Efek Indonesia. Penelitian ini menggunakan data sekunder berasal dari website dan laporan tahunan masing-masing perusahaan. Metode analisis dalam penelitian ini menggunakan Moderated Regression Analysis. Hasil pengujian menunjukkan bahwa internet financial reporting tidak berpengaruh signifikan terhadap reaksi pasar, CEO power berpengaruh signifikan terhadap reaksi pasar, dan CEO power tidak mampu memperkuat pengaruh internet financial reporting terhadap reaksi pasar. Implikasi dari penelitian ini bagi sektor manufaktur agar lebih memberi perhatian pada internet financial reporting agar investor dapat memperoleh informasi yang berguna dalam pengambilan keputusan.*

**Kata Kunci:** *Internet Financial Reporting, CEO power, Reaksi Pasar*



IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN AKUNTAN TRIOLOGI

# **LEVERS OF CONTROL DAN INOVASI UNTUK MENINGKATKAN KINERJA ONLINE SHOP DI DKI JAKARTA DI MASA LESS CONTACT ECONOMY**

*Full Paper*

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**Abstract:** *This study aims to determine whether levers of control have an influence on company performance in the less contact economy, the effect of implementing levers of control on innovation, and the effect of innovation on company performance and to determine the indirect relationship of innovation that mediates levers of control on company performance. This research data collection uses a questionnaire intended for online shops with the criteria that the store has been established for approximately two years, has a store in DKI Jakarta, has employees, and uses one of the social media/e-commerce (Shopee, Instagram, or WhatsApp Business). The results of this study indicate that the direct influence between levers of control on online shop performance, levers of control on innovation and innovation on online shop performance in DKI Jakarta has a positive relationship in the less contact economy. The results of the indirect influence research show that levers of control have a positive effect on online shop performance in DKI Jakarta through innovation as an intervening variable in the less contact economy.*

**Keywords:** *Levers of Control, Innovation, Company Performance*

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IKATAN AKUNTAN INDONESIA  
KOMPETENSI DAN INTEGRITAS

# TENURE AUDIT, AUDITOR SPESIALISASI INDUSTRI DAN PENDETEKSIAN KECURANGAN

*Full Paper*

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**Abstract:** *This study aims to determine the effect of audit tenure and industry specialist auditor on the detection of fraudulent financial statements of state-owned companies listed on the IDX. The information asymmetry thanks to the investor distrust of the provided information by the management demands a fraud investigation by an independent institution. The audit engagement period suggests the auditor's independence in detecting fraudulent financial statements, and an industry specialist auditor has the auditing competence in a specific industry. Secondary data in this study are the companies' financial statements and annual reports collected through documentation from the IDX and the company official websites. The populations are state-owned companies listed on the IDX between 2017 and 2019. The purposive sampling method acquires 51 samples analyzed by logistic regression using SPSS 24 software. The results indicate that audit tenure has no effect on fraudulent financial statement detection, and industry specialist auditor has a positive effect on financial statement detection*

**Keywords:** *Fraudulent Financial Statement, Audit Tenure, Industry Specialist Auditor, Fraud Score Model*

**Abstrak:** Tujuan penelitian ini untuk mengetahui pengaruh *tenure audit* dan spesialisasi industri auditor terhadap pendeteksian kecurangan laporan keuangan pada perusahaan BUMN yang terdaftar di BEI. Adanya asimetri informasi yang timbul dari ketidakpercayaan investor terhadap informasi yang disajikan manajemen sehingga memerlukan suatu lembaga independen untuk mendeteksi kecurangan dan mengurangi adanya asimetri informasi. Lamanya perikatan audit dapat menunjukkan independensi auditor untuk mendeteksi kecurangan laporan keuangan. Auditor spesialisasi industri menunjukkan kompetensi audit pada industri tertentu. Peneliti menggunakan data sekunder berupa laporan keuangan dan laporan tahunan perusahaan dengan teknik pengumpulan data dokumentasi pada situs resmi BEI dan situs resmi perusahaan. Populasi penelitian adalah perusahaan BUMN yang terdaftar di BEI tahun 2017–2019. Sampel ditentukan menggunakan metode *purposive sampling*, sehingga diperoleh 51 sampel penelitian. Penelitian ini menggunakan analisis regresi logistik sebagai metode dengan bantuan aplikasi SPSS 24. Hasil penelitian menunjukkan bahwa *tenure audit* tidak berpengaruh terhadap pendeteksian kecurangan laporan keuangan dan spesialisasi industri auditor berpengaruh positif terhadap pendeteksian kecurangan laporan keuangan.

**Kata Kunci:** *Kecurangan Laporan Keuangan, Tenure Audit, Auditor Spesialisasi Industri, Fraud Score Model*



IKATAN AKUNTAN INDONESIA  
KOMPARTISIPASI DAN KINERJA

# DETERMINANTS OF VILLAGE FUND MANAGEMENT ACCOUNTABILITY AND ITS IMPLICATIONS ON VILLAGE GOVERNMENT PERFORMANCE

*Full Paper*

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**Abstrak:** Otonomi daerah yang dilaksanakan pada pemerintah desa saat ini memberikan keleluasaan bagi aparat melakukan pengelolaan dana desa agar lebih tepat sasaran, sehingga menimbulkan tugas penting untuk menciptakan kepercayaan masyarakat terhadap kinerjanya. Penelitian ini bertujuan untuk menganalisis pengaruh faktor internal dan eksternal yang mempengaruhi pemerintah desa dalam menghasilkan kinerja dan pertanggungjawaban yang baik. Populasi pada penelitian kuantitatif adalah pemerintahan desa di Provinsi Riau, dan diperoleh sampel sebanyak 200 dari pemerintah desa di Kabupaten Meranti yang diperoleh secara purposive. Berdasarkan hasil analisis statistik deskriptif dan inferensial menggunakan WarpPLS 5.0 diperoleh informasi faktor internal dan eksternal pemerintah dalam penelitian ini secara langsung mempengaruhi akuntabilitas pengelolaan dana desa dan kinerja pemerintah desa, dan juga mempengaruhi kinerja secara tidak langsung secara parsial dihubungkan dengan akuntabilitas pengelolaan dana desa. Komitmen organisasi sangat dominan dalam meningkatkan kinerja organisasi, dengan atau tanpa mediasi dari akuntabilitas pengelolaan dana desa, sehingga sangat penting bagi organisasi memfasilitasi aparatur dengan lingkungan kerja yang kondusif, dan mengapresiasi prestasi yang dicapai aparatur.

**Kata Kunci:** Akuntabilitas, Kinerja, Komitmen Organisasi, Kompetensi, Partisipasi



IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN AKUNTAN KEPERAWATAN

# PENGARUH MODAL SOSIAL DAN KEPEMIMPINAN TERHADAP KINERJA BUMDES DENGAN KEMAMPUAN INOVASI SEBAGI PEMEDIASI

*Full Paper*

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**Abstract:** *This study aims to analyze the influence of social capital and leadership on the performance of BUMDes with innovation capabilities as a mediator. This research will be conducted at BUMDes in Kampar Regency. The population in this study is BUMDes located in Kampar Regency, namely a number of 216 BUMDes spread across various districts. The sampling technique used in this research is probability sampling with area sampling technique or cluster sampling, namely grouping BUMDes per district area. So the number of samples used in this study was 140. Data collection was carried out in this study by using a questionnaire. The research hypothesis was tested using a Structural Equation Modeling (SEM) approach based on Partial Least Square (PLS). The results showed; social capital has a positive significant effect on innovation ability, leadership has a positive significant effect on innovation ability, social capital has a positive significant effect on BUMDes performance, leadership has a positive significant effect on BUMDes performance, innovation ability has a positive significant effect on BUMDes performance, innovation capability mediates the relationship between social capital and BUMDes performance, innovation capability mediate leadership relationship with BUMDes performance*

**Keywords:** *Social Capital, Leadership, Innovation Capability, BUMDes Performance*



IKATAN AKUNTAN INDONESIA  
KONGRES NASIONAL AKUNTANSI

# DETERMINASI PENGUNGKAPAN LINGKUNGAN TERHADAP NILAI PERUSAHAAN

*Full Paper*

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**Abstract:** *This study aims to examine the effect of disclosure of carbon emissions, environmental performance, and corporate social responsibility on firm value. The population in this study is the largest carbon-emitting company in Indonesia which is listed on the Carbon Disclosure Project and the Indonesian Stock Exchange for the 2016-2019 period. The sample from this study was selected using the purposive sampling method. Based on this method, a sample of 27 companies was obtained for analysis. The analysis technique uses multiple linear regression analysis. The results of this study indicate that the simultaneous and partial disclosure of carbon emissions, environmental performance, and corporate social responsibility had a significant effect on firm value with an alpha degree  $<0.05$ . These results indicate that companies that disclose information on carbon emission disclosure, environmental performance, and corporate social responsibility more deeply can increase the value of the company. Companies are expected to increase it towards the environment and disclose it as an effort to protect and avoid the environment.*

**Keywords:** *Carbon emission disclosure, environmental performance, corporate social responsibility, firm value.*

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IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN PERANAN DAN PERKAWAN

# PERAN UNIVERSITAS DALAM IMPLEMENTASI PEMBANGUNAN BERKELANJUTAN: MODEL ANTESEDEN PERILAKU DAUR ULANG DAN DAMPAKNYA TERHADAP KINERJA LINGKUNGAN

*Full Paper*

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**Abstract:** *Achieving Sustainable Development Goals of the 17 SDGs 2030 Agenda, Indonesia needs strong and accountable institutions. Based on behavioral theory and circular economy, the main objective of this study is to identify the antecedent variables of circular economy behavior and their implications on the environmental performance of recycling campuses among accounting academic community. A set of questionnaires was developed as an instrument for primary data collection in the Likerts scale. It contains of 27 items, thus minimum number of representative samples were two hundred seventy five respondents. Survey was conducted on accounting academicians in Jakarta, Medan, Palembang dan Makasar. Then data were analyzed using by Structural Equation Model (SEM). The research results show that subjective norms and behavioral control are the antecedents of circular economy behavior and it influence on the performance of the campus environment.*

**Keywords:** *Antecedents, accounting academics, economic circular, environmental performance, SDGs*



IKATAN AKUNTAN INDONESIA  
KOMPARTISIPASI DAN KINERJA

# REVIEW SISTEM PENGANGGARAN PEMERINTAH DI INDONESIA: DUA DEKADE PENERAPAN PENGANGGARAN BERBASIS KINERJA

*Full Paper*

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**Abstract:** *Performance-based budgeting (PBK) have been implemented in Indonesia since 2003, both at the central and local governments. Various efforts have been made to make the budgeting system run properly, like preparation of basic rules, arrangement of the implementation guidance, division of actor tasks, and preparation of the unit costs. This research was conducted to provide a review of the budget development process in Indonesia using the government budgeting framework proposed by Guess and LeLoup (2010), as well as presentation of the improvements to be made in the future. The method used in this research is an explanatory case study, where the data collection process is carried out through a systematic document review, observation, and informal discussion with related parties. The research was conducted on 3 central government agencies, 1 provincial government agency, 3 district government agencies, and 1 city government agency, during the period of 2018-2021. The research found that there are many shortcomings in this PBK system. These shortcomings are due to several price standards that do not match the user needs, asynchronous of the regulatory guidelines, perception differences between actors, and non-optimal utilization of the unit price in several organizations. This study also presents various improvement steps that can be taken on the implementation of the PBK system in Indonesia. This research is expected to be useful for researchers and practitioners in related field, by presenting the use of the PBK approach in central and local government agencies in Indonesia.*

**Keywords:** *Budgeting Systems, Performance-Based Budgeting, Government Agencies, Explanatory Case Studies*

**Abstrak:** Sistem penganggaran berbasis kinerja sudah diimplementasikan di Indonesia, baik itu pada pemerintah pusat maupun daerah, sejak tahun 2003 yang lalu. Berbagai upaya dilakukan agar sistem penganggaran tersebut dapat berjalan sesuai yang diinginkan, dari mulai penyusunan aturan pokok, petunjuk pelaksanaan, pembagian tugas para aktor, termasuk penyusunan standar harga. Penelitian ini dilakukan dalam rangka memberikan review perkembangan proses penganggaran di Indonesia menggunakan kerangka penganggaran pemerintah Guess dan LeLoup (2010), serta tinjauan perbaikan yang perlu dilakukan kedepan. Metode yang digunakan dalam penelitian ini yaitu studi kasus eksplanatori, dimana proses pengumpulan data dilakukan melalui review dokumen sistematis (*systematic document review*), pengamatan, dan diskusi secara informal dengan pihak terkait. Penelitian dilakukan terhadap 3 instansi pemerintah pusat, 1 instansi pemerintah provinsi, 3 instansi pemerintah kabupaten, dan 1 instansi pemerintah kota, selama kurun waktu 2018-2021. Berdasarkan hasil penelitian diketahui bahwa terdapat beberapa kekurangan pada sistem PBK ini. Kekurangan tersebut diantaranya karena beberapa standar harga yang kurang aplikatif dan tidak sesuai kebutuhan penggunaannya, masih belum sinkronnya petunjuk pengaturan dan perbedaan persepsi antar aktor yang terlibat dalam sistem penganggaran, serta tingkat pemanfaatan standar harga



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yang belum optimal. Penelitian ini juga menyajikan berbagai langkah perbaikan yang dapat dilakukan atas pengimplementasian sistem PBK di Indonesia. Penelitian ini diharapkan dapat bermanfaat bagi peneliti dan praktisi di bidang terkait, dengan menyajikan penggunaan pendekatan PBK pada instansi pemerintah pusat dan daerah di Indonesia.

**Kata Kunci:** Sistem Penganggaran, Penganggaran Berbasis Kinerja, Instansi Pemerintah, Studi Kasus Eksplanatori



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KOMPARTENSI AKUNTAN PERSUD

# PENGARUH KARAKTERISTIK AUDITOR TERHADAP KUALITAS AUDIT: BUKTI PADA BPKP DI INDONESIA

*Full Paper*

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**Abstract:** *Audit quality is a matter of concern lately, especially in the public sector. The Financial and Development Supervisory Agency (BPKP) which acts as an internal audit is in the spotlight because of the many cases involving unscrupulous BPKP auditors and other cases although they do not involve auditors directly but are still within the realm and authority of BPKP. Where the case caused a very large state losses. This study aims to find empirical evidence related to the effect of auditor characteristics on audit quality at BPKP in Indonesia. The population of this study are auditors who work at BPKP Riau Province, Riau Islands and West Sumatra. The process of collecting data is done by means of a questionnaire. The sampling technique used in this study was a saturated sample so that all of the population was sampled as many as 225 auditors. Data analysis was carried out using SEM-PLS through the statistical software WarpPls 7.0. The results of this study found that Ethics, Commitment, Independence and Auditor Competence have an effect on audit quality. Meanwhile, the experience and professional skepticism of auditors has no effect on audit quality. This research contributes to the development of science, especially Accounting by developing research on the topic of audit quality. In addition, for the government and BPKP institutions, this study shows the importance of auditor quality characteristics consisting of Ethics, Commitment, Independence, Competence, Professional Skepticism and Auditor Experience in determining audit quality so that it must be improved by the BPKP Institution.*

**Keywords:** *Audit quality, Ethics, Independence, Commitment, Competence, Experience*





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## **Abstract**

*Bank Syariah Indonesia (BSI) is a bank resulting from the merger of the 3 largest Islamic banks in Indonesia, namely BRI Syariah, BNI Syariah, and Bank Syariah Mandiri. BSI will become the top 10 global Islamic banks in the next 5 years, but the difference in the implementation of the business model carried out by the previous 3 banks is BSI in the post-merger strategy. This study aims to analyze the related model strategy used by BSI and how to adapt it using the canvas business model framework from Osterwalder & Pigneur (2010). This study used a semi-structured in-depth interview method with 3 former group leaders of BNI Syariah, BRI Syariah, and BSM. The results showed that BSI uses a 'retail banking' business model by combining all customer segments from the three banks with a focus on the corporate, millennial, and fixed income customers. By combining the resources and facilities of these 3 Islamic banks, BSI uses the advantages of each bank to expand BSI's coverage. The strategy taken by BSI to increase revenue is optimizing branches, overseas projects, and e-channels. There are several adjustments to the cost structure such as the implementation of a single rate and single price. This study contributes to the literature on the use of the Islamic banking business model framework, understanding of the BSI reference model, and can be used as an evaluation of the BSI business model in future research.*

**Keywords:** Bank Syariah Indonesia, Bank Business Model, Sharia Banking, Bank Merger

**Abstrak:** Bank Syariah Indonesia (BSI) adalah bank hasil merger dari 3 bank syariah terbesar di Indonesia yaitu BRI Syariah, BNI Syariah, dan Bank Syariah Mandiri. BSI diproyeksikan menjadi top 10 bank syariah global pada 5 tahun kedepan, namun perbedaan dalam penerapan model bisnis yang dilakukan oleh 3 bank sebelumnya menjadi tantangan BSI dalam strategi pasca merger. Penelitian ini bertujuan untuk menganalisis strategi terkait model bisnis yang digunakan oleh BSI dan bagaimana penyesuaian yang dilakukan dengan menggunakan kerangka model bisnis canvas dari Osterwalder & Pigneur (2010). Penelitian ini menggunakan metode in-depth, semi-structured interview dengan 3 eks-group head BNI Syariah, BRI Syariah, dan BSM. Hasil penelitian menunjukkan bahwa BSI menggunakan model bisnis 'retail banking' dengan menggabungkan seluruh customer segment dari ketiga bank dengan fokus pada segmen korporasi, millennial, dan fixed-income customer. Dengan menggabungkan sumber daya serta fasilitas dari 3 bank syariah ini, BSI menggunakan keunggulan dari masing-masing bank untuk memperluas cakupan BSI. Strategi yang dilakukan BSI untuk meningkatkan pendapatan adalah optimalisasi cabang, project overseas, dan e-channels. Terdapat beberapa penyesuaian struktur biaya seperti penerapan single rate dan single price. Penelitian ini berkontribusi untuk literatur dalam menggunakan kerangka model bisnis perbankan syariah, pemahaman terhadap model bisnis BSI, serta dapat menjadi acuan evaluasi model bisnis BSI pada penelitian selanjutnya.

**Kata Kunci:** Bank Syariah Indonesia, Model Bisnis Perbankan, Perbankan Syariah, Merger Bank



IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN RUMAH SAKIT

## AUDIT COMMITTEE AND CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE

*Full Paper*

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**Abstrak:** Menurut KPMG (2020), tanggung jawab sosial perusahaan telah menjadi topik yang sering dibahas. 90% perusahaan terkemuka di dunia sudah melaporkan tanggung jawab sosial perusahaan. Semakin besar perhatian perusahaan terhadap isu sosial dan lingkungan, semakin besar pula ketertarikan investor dan konsumen terhadap perusahaan. Dalam melaporkan tanggung jawab sosial, manajemen membutuhkan pengawasan salah satunya melalui komite audit. Peran komite audit dalam pengungkapan CSR telah banyak diteliti. Tetapi, karakteristik komite audit yang berperan khusus terhadap pengungkapan CSR belum dapat disimpulkan. Tujuan dari penelitian ini adalah untuk menganalisis karakteristik komite audit terhadap pengungkapan CSR yang meliputi ukuran, keahlian keuangan dan jumlah rapat. Populasi penelitian ini adalah semua perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2014-2018. Pengambilan sampel dilakukan dengan teknik purposive sampling sehingga 77 perusahaan menjadi sampel pada penelitian ini. Data dianalisis dengan menggunakan Weighted Least Square. Berdasarkan hasil analisis, ukuran komite audit berpengaruh positif signifikan terhadap pengungkapan CSR. Sebaliknya, keahlian keuangan dan jumlah rapat berpengaruh negative signifikan terhadap pengungkapan CSR. Penelitian ini diharapkan dapat memberikan gambaran tentang pengungkapan CSR pada perusahaan manufaktur di Indonesia. Lebih lanjut, penelitian ini diharapkan memberikan gambaran tentang pengungkapan CSR per kategori sehingga peningkatan pengungkapan CSR dapat ditingkatkan oleh perusahaan di Indonesia.

**Kata Kunci** Tanggung Sosial Perusahaan, Komite Audit, Pengungkapan CSR, Pengungkapan Lingkungan



IKATAN AKUNTAN INDONESIA  
KOMPAKSI BENTUK KAWAN PERUSAHAAN

# THE IMPACT OF COMPANY CHARACTERISTICS ON THE TIMELINESS OF INTERNET FINANCIAL REPORTING

*Full Paper*

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**Abstrak:** Laporan keuangan memberikan informasi yang dapat mencerminkan kondisi perusahaan yang sebenarnya. Oleh karena itu, diperlukan informasi yang up-to-date untuk pengambilan keputusan. Informasi kadaluarsa dianggap tidak dapat menggambarkan kondisi perusahaan. Semakin cepat informasi keuangan disampaikan kepada pemangku kepentingan, semakin tinggi kualitas informasi tersebut. Penelitian ini mengkaji karakteristik perusahaan yang mempengaruhi ketepatan waktu pelaporan keuangan internet, sehingga penelitian ini menyelidiki dampak karakteristik perusahaan terhadap ketepatan waktu pelaporan keuangan internet. Penelitian dilakukan dengan menggunakan data dari perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2013-2020. Jumlah populasi sebanyak 1258 perusahaan, namun dengan menggunakan metode purposive sampling menghasilkan sampel sebanyak 850 perusahaan. Teknik analisis data menggunakan regresi logistik. Hasil penelitian menunjukkan bahwa leverage berpengaruh terhadap ketepatan waktu pelaporan keuangan internet, sedangkan ukuran perusahaan, profitabilitas, dan likuiditas tidak berpengaruh terhadap ketepatan waktu pelaporan keuangan internet.

**Kata Kunci:** Ukuran perusahaan, profitabilitas, leverage, likuiditas, pelaporan keuangan internet



IKATAN AKUNTAN INDONESIA  
KOMPARATIF DAN KOMPATIBILITAS

# IMPLEMENTASI PENATAUSAHAAN BERKELANJUTAN DENGAN MENERAPKAN PSAK 16 DAN PSAP 07 PADA BLUD

*Full Paper*

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**Abstrak:** Optimalisasi pengelolaan aktiva tetap sangat penting dalam menunjang akuntabilitas Pemerintah Daerah. Pengelolaan barang milik Negara/daerah secara umum memiliki fungsi yang sangat strategis dan vital. Aset tetap (tanah dan bangunan) memiliki nilai yang paling besar dibandingkan dengan jenis aset lainnya dan pada LKPD menjadi sorotan auditor eksternal pemerintah (BPK) dalam memberikan opini. Penatausahaan aktiva tetap pada Badan Layanan Umum Daerah (BLUD) berbasis pada Standar Akuntansi Pemerintah (SAP) dan Standar Akuntansi Keuangan (SAK). Penelitian ini bertujuan untuk menganalisis penerapan perlakuan akuntansi aktiva tetap BLUD Rumah Sakit Konawe berdasarkan PSAK 16 dan PSAP 07 tentang aset tetap. Metode analisis yang digunakan dalam penelitian ini adalah metode analisis deskriptif kualitatif. Jenis data yang digunakan yaitu data kualitatif dan data kuantitatif. Sumber data yang digunakan yaitu data primer dan data sekunder. Metode pengumpulan data yang digunakan dalam penelitian ini adalah wawancara dan dokumentasi. Hasil penelitian ini menunjukkan bahwa, praktik akuntansi dalam pengakuan, pengukuran, penyusutan, penghentian pengakuan, penyajian dan pengungkapan aset tetap telah sesuai dengan PSAK No 16 dan PSAP No. 07. Namun pada penyusutan aset tetap belum sepenuhnya sesuai dengan PSAK No. 16 dan PSAP No. 07. Kesimpulan dari penelitian ini yaitu penerapan penyusutan aktiva tetap berdasarkan PSAK No.16 belum sepenuhnya sesuai, karena pihak rumah sakit masih tetap menggunakan aset yang masa manfaatnya telah habis selama masih bisa dipakai yang dimana hal tersebut tidak sesuai dengan aturan dalam PSAK 16. Dan pihak rumah sakit tidak melakukan penyusutan terhadap aset tetap lainnya yang dimana hal itu juga tidak sesuai dengan aturan dalam PSAP 07.

**Kata Kunci:** Akuntansi Aset Tetap, Penatausahaan, PSAK 16, PSAP 07



IKATAN AKUNTAN INDONESIA  
KOMPARTISIPASI AKUNTAN PENDIDIK

# ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI PENGHIMPUNAN DPK BANK UMUM SYARIAH

*Full Paper*

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**Abstract:** *This research aims to identify and analyze the factors that can influence the amount of third party fund collection (DPK) for Islamic Commercial Banks in Indonesia. The data analysis technique in this study was carried out with multiple regression using the least squares method (least square) between the independent variable and the dependent variable using SPSS software. The method used in this study is explanatory research, which emphasizes the relationship between research variables (dependent variable and independent variable) and hypothesis testing (hypothesis testing) to test the proposed hypothesis regarding the effect of the equivalent rate of profit sharing, bank size, and level of liquidity. as factors that influence the amount of third party fund collection of Islamic banks in Indonesia. The results of the study indicate that the size of the bank and liquidity level can significantly affect the amount of third party fund raising, while the equivalent rate can not significantly affect the amount of third party fund raising.*

**Keywords :** *Total Assets, Equivalent rate, Financing to Deposit Ratio (FDR), Third Part Fund (DPK), Islamic Commercial Bank*

**Abstrak:** *Penelitian ini bertujuan untuk mengetahui dan menganalisis faktor-faktor yang mampu mempengaruhi jumlah penghimpunan dana pihak ketiga (DPK) Bank Umum Syariah di Indonesia. Teknik analisis data dalam penelitian ini dilakukan dengan regresi berganda yang menggunakan metode kuadrat terkecil (least square) antara variabel independen dengan variabel dependen menggunakan software SPSS. Metode yang digunakan dalam penelitian ini adalah explanatory research, yaitu menekankan hubungan antara variabel-variabel penelitian (variabel dependen dan variabel independen) dan pengujian hipotesis (hypothesis testing) untuk menguji hipotesis yang diajukan mengenai pengaruh equivalent rate bagi hasil, ukuran bank, dan tingkat likuiditas sebagai faktor-faktor yang berpengaruh terhadap jumlah penghimpunan dana pihak ketiga bank syariah di Indonesia. Hasil penelitian menunjukkan bahwa ukuran bank dan tingkat likuiditas dapat mempengaruhi jumlah penghimpunan dana pihak ketiga secara signifikan, sedangkan equivalent rate dapat mempengaruhi jumlah penghimpunan dana pihak ketiga secara tidak signifikan.*

**Kata Kunci :** *Total Aset, Ekuivalent Rate, FDR, DPK, Bank Umum Syariah*



IKATAN AKUNTAN INDONESIA  
KOMISI PENYUSUNAN STANDAR AKUNTANSI

# IMPLEMENTASI PSAK 73 SERTA DAMPAKNYA TERHADAP LAPORAN KEUANGAN DAN RASIO KEUANGAN: SUATU SKENARIO

*Full Paper*

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**Abstract:** *This study was conducted to analyze whether the implementation of PSAK 73, that effective on January 1, 2020, will have an impact on the company's financial statements and corporate financial ratios. The key change in PSAK 73 is that all leases owned by the company must be classified as finance leases, so that operating leases that were not originally listed in the balance sheet (off balance sheet) before, must be reported in the balance sheet. The elements of the financial statements examined in this study are total assets, total liabilities, and total equity. As for the financial ratios of the companies studied, the leverage ratios are D/A ratios and D/E ratios, and profitability ratios in the form of ROE and ROA. The research sample is a company listed on the Indonesia Stock Exchange (IDX) in 2018, which reports operating lease payments in its financial statements. The method used to capitalize operating leases into finance leases uses the constructive lease capitalization method introduced by Imhoff, Lipe, and Wright (1991). The constructive lease capitalization method introduced by Imhoff et al. (1991) according to the rules in PSAK 73. Wilcoxon Signed Rank is used to test the research hypothesis. The results showed that the implementation of PSAK 73 caused a significant increase in the value of total assets, total liabilities, and total equity. The results also showed that PSAK 73 had a significant effect on increasing the company's leverage ratio. On the other hand, profitability ratios are not affected due to the application of leasing capitalization. The results can provide understanding for company managers and investors about the increase in company risk which is reflected in the increase in leverage. So, company managers and investors can formulate strategies to deal with the impact of increased risk.*

**Keywords:** *finance lease, financial statement, financial ratios, PSAK 73*



IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN AKUNTAN MENENGAH

# IMPACT OF ENTREPRENEURSHIP ORIENTATION, INNOVATION, MARKET ORIENTATION AND TOTAL QUALITY MANAGEMENT ON SME PERFORMANCE

*Full Paper*

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**Abstrak:** *Besarnya dampak Usaha Kecil Menengah (UKM) terhadap perkekonmian Indonesia terlihat dari penyerapan tenaga kerja yang sangat besar oleh UKM. Hal ini tentu saja menekan angka pengangguran dan mendorong pertumbuhan ekonomi Indonesia. Oleh karena itu penting untuk mengukur tingkat kinerja UKM untuk melihat seberapa besar gaji yang diberikan kepada karyawan dan untuk melihat keberlangsungan usaha tersebut kedepannya. Penelitian ini merupakan penelitian kuantitatif dengan menggunakan sampel 115 UKM yang berada di Kabupaten Kuantan Singingi. Data diambil dengan cara penyebaran kuesioner. Hasil penelitian ini menunjukkan bahwa terdapat pengaruh variabel orientasi kewirausahaan, inovasi, orientasi pasar terhadap kinerja UKM. Penelitian ini memberikan sumbangsih terhadap perkembangan literatur akuntansi dan secara praktik memberikan sumber pertimbangan bagi pemerintah dalam mengambil kebijak terkait UKM.*

**Kata Kunci:** *Entrepreneurship Orientation, Innovation, Market Orientation, Total Quality Management*



# MENTAL ACCOUNTING DAN PERILAKU HEDONISME PADA

*Full Paper*

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**Abstract:** *Each individual will have hedonistic behavior, but the difference lies in how high the level of hedonism is. There are individuals who have a very high intensity of hedonism but there are also individuals who have a low intensity of hedonism. Hedonism is a behavior that assumes that material satisfaction is the main goal of life. The hedonic lifestyle requires high material sacrifices because the happiness of life is measured by the abundance of material wealth such as money and other possessions. Mental Accounting is a person's cognitive behavior where they classify income and expenses based on certain items such as accounting models. The existence of mental accounting in each individual should be a control over hedonism behavior. With mental accounting, the use of finance becomes more focused because financial allocations are created based on certain items. This study aims to identify the influence of mental accounting and personality on hedonistic behavior in career women in Indonesia. The sampling technique used incidental samples with the number of respondents 143 career women spread throughout Indonesia. The results of the study show that mental accounting and personality affect the hedonistic behavior of career women in Indonesia*

**Keywords:** *Mental Accounting, Hedonism, Personality*

**Abstrak:** Setiap individu akan memiliki perilaku hedonisme, namun perbedaannya terletak dari seberapa tinggi tingkat hedonism tersebut. Ada individu yang memiliki intensitas hedonism sangat tinggi tetapi ada juga individu yang memiliki intensitas hedonisme yang rendah. Hedonism merupakan suatu perilaku yang menganggap bahwa kepuasan materi adalah tujuan utama dari kehidupan. Gaya hidup hedonis membutuhkan pengorbanan materi yang tinggi karena kebahagiaan hidup diukur dari melimpahnya kekayaan materi seperti uang dan harta benda lainnya. Mental Accounting merupakan perilaku kognitif seseorang dimana mereka menggolongkan antara pemasukan dan pengeluaran berdasarkan pos-pos tertentu seperti halnya model akuntansi. Adanya mental accounting pada setiap individu seharusnya menjadi kontrol atas perilaku hedonism. Dengan adanya mental accounting, penggunaan keuangan menjadi lebih terarah karena alokasi keuangan diciptakan berdasarkan pos-pos tertentu. Penelitian ini bertujuan untuk mengidentifikasi pengaruh mental accounting dan kepribadian terhadap perilaku hedonism pada wanita karir yang ada di Indonesia. Teknik pengambilan sampel menggunakan sampel incidental dengan jumlah responden 143 Wanita Karir yang tersebar di seluruh Indonesia. Hasil penelitian menunjukkan mental accounting dan kepribadian berpengaruh terhadap perilaku hedonisme wanita karir yang ada di Indonesia

**Kata Kunci:** Mental Accounting, Hedonisme, Kepribadian





IKATAN AKUNTAN INDONESIA

KONFERENSI AKUNTAN INDONESIA

# KARAKTERISTIK PERUSAHAAN, KINERJA KEUANGAN, DAN KONTRIBUSI SDGS BADAN USAHA MILIK NEGARA

*Full paper*

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**Abstract:** *This study aims to analyze the impact of financial performance on the contribution of SDGs to state-owned companies. Another objective is to determine the effect of company characteristics on the contribution of SDGs through financial performance. We used 13 state-owned enterprises listed on the Indonesia Stock Exchange during 2016 - 2019. Hypothesis testing was carried out using the regression and SEM test on Stata17. The result showed that the number of the board of directors and the percentage of share ownership by the government has a positive effect on the company's performance; the higher the ROA, the wider the contribution of the SDGs; and the mediation of ROA and PER can increase the influence of company characteristics on the of the SDGs. This research implies that achieving the SDGs goals is the responsibility of all elements of society, which need a breakthrough and strategy for accelerating the achievement of SDGs goals on 2030. SOEs are expected to become the leaders for other public companies.*

**Keywords:** *SDGs, ROA, PER, SOEs*

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IKATAN AKUNTAN INDONESIA  
KONFERENSI NASIONAL AKUNTANSI

# PENGARUH MEDIASI INTELEKTUAL CAPITAL DAN SISTEM INFORMASI ATAS HUBUNGAN STRATEGI BERTAHAN DAN KETIDAKPASTIAN LINGKUNGAN DENGAN KINERJA BISNIS DIMASA PANDEMI COVID 19

*Full Paper*

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**Abstract:** *The purpose of this paper is to examine the mediating effect of intellectual capital (IC), Information systems (SI) on the relationship of defensive strategy (SB) and environmental uncertainty (KL) with business performance (KB). There are several survival strategies that SMEs can do to maintain their business, namely (1) selling through e-commerce because many people are now turning to online shopping. (2) Marketing products by utilizing digital technology (digital marketing) to reach more consumers. (3) improve product quality and quality and type of service. (4). Conduct customer relationship marketing to create consumer trust and foster customer loyalty. So that, the population in this research was medium and large manufacturing company business units in Indonesia. The instrument used in this study is questionnaires which were filled to the extent to which respondents agreed and measured with five-point Likert scales. A questionnaire distributed to the selected respondents to obtain primary data. The result of this research are: (1) Intellectual capital and information systems do not mediate the relationship between environmental uncertainty and business performance, (2) information systems mediate the relationship between intellectual capital and business performance, and (3) Intellectual capital and information systems mediate the relationship between survival strategy and business performance. These results support theories related to organizational performance, such as contingency theory, resource-based theory, knowledge-based theory and industrial organizational theory where these theories explain that the success of an organization is determined by various factors including internal factors ( survival strategy and intellectual capital) and external factors (business environment conditions that are full of uncertainty).*

**Keywords :** *Intellectual capital, Performance, Information system, environmental uncertainty, business performance.*



IKATAN AKUNTAN INDONESIA  
KOMPAGNITAS AKUNTAN INDONESIA

# TINGKAT KEPATUHAN PENGUNGKAPAN PERUSAHAAN BERDASARKAN PSAK 69: STUDI EMPIRIS PERUSAHAAN AGRIKULTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2018

*Full Paper*

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**Abstrak:** Penelitian ini dilakukan untuk mengetahui tingkat kepatuhan pengungkapan laporan keuangan perusahaan agrikultur di Indonesia berdasarkan PSAK 69 Agrikultur serta menganalisis faktor-faktor yang berpengaruh pada tingkat kepatuhan tersebut. Penelitian mengenai tingkat kepatuhan pengungkapan untuk akuntansi agrikultur belum banyak dijumpai, meski tentang tingkat kepatuhan sudah cukup banyak. Dengan demikian, penelitian ini menjadi menarik karena selain dapat mengisi adanya *gap* penelitian mengenai pengukuran tingkat kepatuhan terhadap standar akuntansi agrikultur, juga karena pada saat dilakukan penelitian ini laporan keuangan tahunan 2018 belum lama diterbitkan. Perusahaan Agrikultur yang menjadi objek adalah perusahaan yang terdaftar pada Bursa Efek Indonesia sektor agrikultur. Variabel dependen dalam penelitian ini adalah tingkat kepatuhan pengungkapan perusahaan agrikultur yang diperoleh melalui *Cooke's Dichotomous Method*. Sedangkan variabel independennya adalah ukuran perusahaan, profitabilitas, intensitas aset biologis, dan pemilihan auditor *Big-4*. Data yang digunakan adalah data sekunder berupa data laporan keuangan perusahaan agrikultur yang terdaftar di Bursa Efek Indonesia tahun 2018. Berdasarkan hasil pengisian ceklis indeks pengungkapan dan penghitungan menggunakan *Cooke's Dichotomous Method*, diperoleh rata-rata tingkat kepatuhan pengungkapan perusahaan agrikultur di Indonesia berdasarkan PSAK 69 Agrikultur, pada tahun pertama berlaku efektifnya standar akuntansi tersebut adalah sebesar 62,03%. Hasil pengujian hipotesis menunjukkan bahwa ukuran perusahaan dan intensitas aset biologis berpengaruh positif signifikan terhadap besarnya tingkat kepatuhan pengungkapan perusahaan berdasarkan PSAK 69 Agrikultur. Selanjutnya, profitabilitas perusahaan dan pemilihan kantor akuntan *Big-4* tidak berpengaruh secara signifikan terhadap tingkat kepatuhan pengungkapan perusahaan berdasarkan PSAK 69 Agrikultur.

**Kata Kunci:** *Financial Statement Disclosure*, PSAK Agrikultur, *Cooke's Dichotomous Model*



IKATAN AKUNTAN INDONESIA  
KOMPAKSI PERUSAHAAN KEUANGAN

# PANDEMI COVID 19: TRANSPOSISI KINERJA KEUANGAN PERUSAHAAN GO PUBLIC MENGIKUTI FASE KEBIJAKAN PSBB DAN NEW NORMAL

*Full Paper*

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**Abstract :** *The phenomenon of the reduction in the target of state revenue sourced from taxes in 2020 is the impact of the tax reduction as an initial step to save the economy involving the real sectors that are most affected, because the government analyzes that in times of economic difficulties due to the COVID pandemic 19, it will certainly have an impact on the decline in financial performance of various types of businesses. This study was carried out through testing changes in company performance to see the public sector that was negatively or positively affected by the challenges of the COVID 19 pandemic. The number of samples using the Slovin Formula. Data analyzed using the Wilcoxon Signed Rank Test. The results showed that: 1) there was an increase in average DER and receivable turnover, as well as a decrease in average current ratio and ROA after entering the PSBB COVID pandemic 19, 2) no significant difference between current ratio and DER in all industrial sectors, but there are significantly difference in ROA and receivable turnover, 3) there is no significant difference between the current ratio, DER, ROA, and receivable turnover in all industrial sectors between the PSBB phase and the new normal phase, and 4) sectors that experienced an increase in current ratio, ROA, receivable turnover, and decreased DER, is Consumer Goods Industry, while sectors that experienced decrease in the value of current ratio and ROA include are Property, Real Estate and Building Contruction, Finance, Trade, Services and Investment.*

**Keywords:** *Current Ratio, DER, ROA, Receivable Turnover*



IKATAN AKUNTAN INDONESIA  
KOMPANIS BERKUALITAS

# DETEKSI KEMUNGKINAN TERJADINYA KECURANGAN LAPORAN KEUANGAN MENGGUNAKAN *FRAUD PENTAGON*

*Full Paper*

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**Abstrak:** Penelitian ini bertujuan untuk mengkaji efektivitas dari penggunaan fraud pentagon dalam mendeteksi potensi terjadinya financial statement fraud. Populasi yang digunakan dalam penelitian ini adalah perusahaan non-finansial yang terdaftar di Bursa Efek Indonesia pada tahun 2015-2019. Teknik pengambilan sampel yang digunakan adalah purposive sampling, menghasilkan jumlah observasi sebesar 1.455 observasi. Pengolahan data melalui metode regresi logistik menunjukkan bahwa stabilitas finansial, natur industri, perubahan auditor eksternal, dan gambar CEO dalam laporan tahunan dapat meningkatkan potensi terjadinya financial statement fraud, sedangkan target finansial ditemukan menurunkan potensi tersebut. Tekanan pihak luar, pengawasan tidak efektif, perubahan direksi, serta koneksi politik anggota dewan disisi lain tidak berpengaruh terhadap potensi terjadinya financial statement fraud. Berdasarkan hasil penelitian, fraud pentagon secara keseluruhan dinilai dapat digunakan untuk mendeteksi kecurangan laporan keuangan.

**Kata Kunci:** Kecurangan laporan keuangan, fraud pentagon

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IKATAN AKUNTAN INDONESIA  
KOMPARATIF AKUNTAN PERDAGANGAN

# PENGARUH NORMA SUBJEKTIF, PENGETAHUAN DAN EFIKASI DIRI TERHADAP KEPATUHAN ZAKAT PROFESI DI PEMERINTAH KOTA BENGKULU

*Full Paper*

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**Abstrak:** Tujuan penelitian ini adalah untuk menguji dan menganalisis norma subjektif, pengetahuan dan efikasi diri terhadap kepatuhan zakat profesi di Pemerintah Kota Bengkulu. Sampel penelitian ini ditujukan pada Aparatur Sipil Negara (ASN) yang bekerja di Taman Kanak-kanak, Sekolah Dasar dan Sekolah Menengah Pertama Negeri di Kecamatan Gading Cempaka. Penelitian ini dilakukan dengan menyebarkan kuesioner kepada 61 orang, kemudian data dianalisis dengan menggunakan analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa variabel norma subjektif dan pengetahuan berpengaruh positif, sedangkan efikasi diri tidak berpengaruh positif terhadap kepatuhan zakat profesi. Dengan demikian dapat disimpulkan bahwa yang mempengaruhi kepatuhan terhadap profesi zakat adalah pengetahuan dan norma subjektif.

**Kata Kunci:** Norma subjektif, pengetahuan, efikasi diri, kepatuhan zakat profesi

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IKATAN AKUNTAN INDONESIA  
KOMPAKSI AKUNTAN INDONESIA

# **PENERAPAN STANDAR AKUNTANSI PEMERINTAH (SAP) BASIS AKRUAL PADA LAPORAN KEUANGAN DALAM KEAKURATAN PENCATATAN KEUANGAN DESA (STUDI PADA DESA PATEAN KECAMATAN BATUAN KABUPATEN SUMENEP)**

*Full Paper*

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**Abstract:** *The change in the financial recording method from manual to automatic with an accrual basis using the Village Financial System (Siskeudes) application in Patean Village, Batuan District, Sumenep Regency brought changes both in terms of efficiency and effectiveness. However, these changes certainly affect the level of accuracy. So this study aims to determine the application of Government Accounting Standards (SAP) on an accrual basis and the accuracy of accrual-based financial records in Patean Village, Batuan District, Sumenep Regency. This study uses a descriptive qualitative approach to interpret and describe the data obtained from observations, interviews, and documentation. The results of this study indicate that Patean Village, City District, Sumenep Regency uses an accrual basis for all recording of financial transactions that occur in the village and has even used the assistance of the Village Financial System (Siskeudes) application. So that the application of the accrual accounting basis with the help of the Siskeudes application on financial records is said to be accurate because the transaction records are easier and more complex so that they can produce quality financial reports and can provide accurate information for users of these financial statements.*

**Keywords:** *Basis, accruals, finance, village*



IKATAN AKUNTAN INDONESIA  
KOMPAGNI AKUNTAN INDONESIA

## REFOCUSING ANGGARAN DANA DESA PANGARANGAN KECAMATAN KOTA KABUPATEN SUMENEP DI MASA PANDEMI COVID-19

*Full Paper*

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**Abstract:** *Management of Village Fund Allocation in Community Empowerment (Study on Pangarangan Village, City District). Allocation of village funds is a central and regional financial balance fund received by districts/cities in which the distribution for each village is distributed proportionally, namely at least 10% (ten percent). The allocation of village funds is intended for the administration of village government and community empowerment. This study uses a qualitative method with a descriptive approach. The results showed that normatively and administratively the management of village fund allocations was carried out well, but in substance it still did not touch the real meaning of empowerment. In addition, several stakeholders have not carried out their roles optimally, only the village head as the implementing team dominates the management of the village fund allocation. The paternalistic culture of the village community causes the community to be indifferent and put full trust in the village head in managing the allocation of village funds, as well as the dominance of the sub-district in the preparation of accountability letters which causes a lack of village independence. Village fund planning has used community aspirations as indicated by community involvement in the hamlet and village deliberation processes, which was demonstrated by Pangarangan Village. Village communities participate in the identification process of existing problems including alternative solutions, the potential of the hamlets in the village, and their involvement in evaluation when changes occur. This is evidenced by the application of participatory, responsive, and transparent principles in the context of realizing village community empowerment through the Musrenbangdes forum in developing villages.*

**Keywords:** *Refocusing, Funds, Village, Allocation.*





IKATAN AKUNTAN INDONESIA  
KOMISI ETIKA AKUNTAN INDONESIA

# PERAN CORPORATE GOVERNANCE TERHADAP KONDISI FINANCIAL DISTRESS

*Full Paper*

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**Abstrak:** Penelitian ini bertujuan untuk menguji pengaruh corporate governance terhadap financial distress. Pengumpulan data menggunakan data sekunder yang berasal dari laporan tahunan perusahaan di Bursa Efek Indonesia periode 2015-2019 dan database S&P Global Market Intelligence. Populasi penelitian terdiri atas 410 perusahaan dengan periode observasi 5 tahun. Sehingga, total observasi penelitian adalah 1.330 observasi yang diperoleh dengan metode purposive sampling. Hasil penelitian dengan regresi logistik menunjukkan bahwa corporate governance yang terdiri atas kepemilikan blockholder dan kepemilikan institusional memiliki pengaruh yang signifikan dalam mengurangi kemungkinan perusahaan mengalami financial distress. Sedangkan komisaris independen, komite audit dan kepemilikan manajerial tidak memiliki pengaruh yang signifikan terhadap kemungkinan perusahaan mengalami financial distress.

**Kata Kunci:** corporate governance, financial distress

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IKATAN AKUNTAN INDONESIA  
KOMPARI

# **PENGARUH KINERJA LINGKUNGAN, LIPUTAN MEDIA, KEPEMILIKAN SAHAM PUBLIK DAN *LEVERAGE* TERHADAP *ENVIRONMENTAL DISCLOSURE***

*Full Paper*

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**Abstrak:** Isu akuntansi lingkungan pada masa ini menjadi sebuah isu yang menarik untuk dibahas. Teknologi yang semakin maju seiring dengan tuntutan akan kepedulian terhadap lingkungan juga semakin tinggi. Penelitian ini bertujuan untuk mengetahui pengaruh kinerja lingkungan, liputan media, kepemilikan saham publik dan leverage terhadap environmental disclosure. Data yang digunakan pada penelitian ini merupakan data sekunder dengan metode penelitian kuantitatif. Penelitian ini menggunakan teknik dokumentasi dan content analysis. Populasi pada penelitian ini yakni perusahaan sektor non-jasa yang terdaftar di BEI dan mengikuti program PROPER selama periode 2017 – 2019. Teknik pemilihan sampel menggunakan purposive sampling. Penelitian ini menggunakan data sebanyak 171 observasi dan pengujian hipotesis dilakukan dengan menggunakan analisis regresi data panel dengan software Eviews 9. Berdasarkan hasil penelitian diketahui bahwa kinerja lingkungan, liputan media dan kepemilikan saham publik berpengaruh positif terhadap environmental disclosure. Sedangkan leverage tidak berpengaruh terhadap environmental disclosure. Perusahaan dalam melakukan environmental disclosure lebih memperhatikan tekanan pihak eksternal yaitu kinerja lingkungan yang merupakan penilaian dari pemerintah, liputan media merupakan perhatian masyarakat luas terhadap perusahaan dan shareholders public. Sedangkan leverage yang berasal dari kinerja keuangan dalam hal ini hutang tidak mampu mempengaruhi kebijakan perusahaan dalam melakukan environmental disclosure.

**Kata Kunci:** Environmental disclosure, liputan media, kepemilikan saham publik, leverage



IKATAN AKUNTAN INDONESIA  
KOMISI AKUNTANSI PERBANKAN

# PENERAPAN INTERNATIONAL ACCOUNTING STANDARDS (IAS) PADA PERUSAHAAN CRYPTOCURRENCY DI INDONESIA

*Full Paper*

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**Abstract:** *The development of the number of cryptocurrency startups in the world has increased every year, demanding business people to provide financial services with cryptocurrency technology. This study seeks to apply International Accounting Standards (IAS) standards to cryptocurrency companies at PT Indodax Nasional Indonesia (Bitcoin Indonesia). Descriptive qualitative research method with data collection methods using interview and observation techniques. The results of the study show that PT Indodax (Bitcoin Indonesia) uses IAS 2 because the company's core business is engaged in brokerage which measures cryptocurrency inventory at a fair value reduced costs to sell. While the entity applies IAS 38 which refers to ownership of patent rights assets, brands, royalties, software, and so on. In addition, entities in measuring and valuing cryptocurrency assets (coins and tokens) use IFRS 9 calculated and recorded as a financial asset at fair value through profit or loss.*

**Keywords:** *Cryptocurrency, IAS 2, IAS 38, IFRS 9*

**Abstrak:** Perkembangan jumlah *startup cryptocurrency* di dunia telah mengalami peningkatan setiap tahunnya menuntut para pelaku bisnis untuk menyediakan layanan keuangan dengan teknologi *cryptocurrency*. Penelitian ini berupaya untuk menggali penerapan standar International Accounting Standards (IAS) pada perusahaan *cryptocurrency* pada PT Indodax Nasional Indonesia (Bitcoin Indonesia). Metode penelitian ini kualitatif deskriptif dengan metode pengumpulan data menggunakan teknik wawancara dan observasi. Hasil penelitian menunjukkan bahwa PT Indodax (Bitcoin Indonesia) menggunakan IAS 2 karena core business perusahaan bergerak dalam bidang broker yang mengukur persediaan *cryptocurrency* dengan nilai wajar dikurangi biaya untuk menjual. Sedangkan entitas menerapkan IAS 38 yang merujuk pada kepemilikan aset hak paten, merek, royalti, piranti lunak, dan sebagainya. Selain itu entitas dalam mengukur dan menilai aset *cryptocurrency* (koin dan token) menggunakan IFRS 9 dihitung dan dicatat sebagai aset keuangan pada nilai wajar melalui laba rugi.

**Kata Kunci:** *Cryptocurrency, IAS 2, IAS 38, IFRS 9*



IKATAN AKUNTAN INDONESIA  
KOMISI AKUNTANSI DAERAH

# PENERAPAN GOOD GOVERNANCE PADA PENGELOLAAN KEUANGAN DALAM BUDAYA SIRI' NA METAWE (STUDI PADA PEMERINTAH DAERAH KABUPATEN POLEWALI MANDAR)

*Full Paper*

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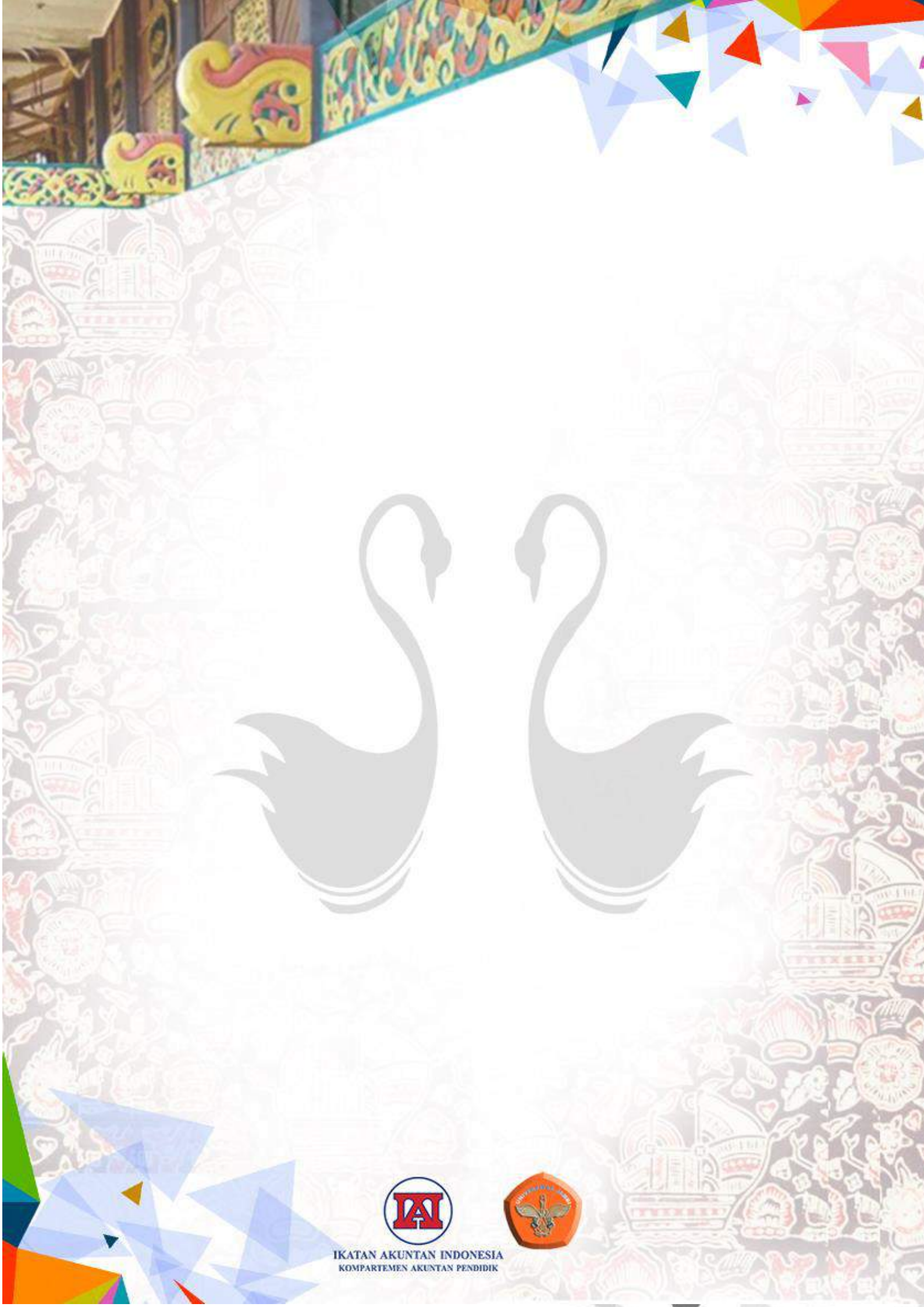
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**Abstrak:** Tujuan penelitian ini untuk mengkaji mengenai penerapan *good governance* pada pengelolaan keuangan daerah yang disandingkan dengan nilai budaya *siri' na metawe*. Penelitian ini merupakan penelitian kualitatif dengan pendekatan fenomenologi yang didasarkan pada perspektif subjek penelitian. Sumber data penelitian yaitu data primer yang diperoleh langsung dari informan, sedangkan data sekunder diperoleh dari jurnal dan buku. Hasil penelitian menunjukkan bahwa pengelolaan keuangan daerah sudah sesuai dengan prinsip *good governance*. Pembuatan laporan keuangan pemerintah daerah setiap akhir periode menunjukkan akuntabilitas, transparansi dilakukan dengan mengupload laporan kinerja di *website* OPD, efektifitas dan efisiensi dengan adanya penekanan penyusunan anggaran yang menghasilkan *output* dan *outcome* yang jelas, partisipasi dengan melibatkan organisasi dan lembaga masyarakat, dan ketaatan hukum dengan pencapaian opini WTP selama tiga tahun terakhir. Nilai *atonganang* menjadi penguat bagi pemerintah yang maknanya sangat dalam mengenai kejujuran. *Pappasang* sebagai bentuk kepercayaan terhadap pemerintah untuk menjalankan amanah dalam mengelola keuangan daerah yang sesuai dengan *good governance*.

**Kata Kunci:** *Good Governance*, *Siri' na Metawe*, Pengelolaan Keuangan Daerah



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