

How Do Gender

by Monica Rahardian

Submission date: 23-May-2023 01:30PM (UTC+0700)

Submission ID: 2099863552

File name: g-How_do_Gender_and_Social-Interaction_Environment_Affect_1.pdf (308.09K)

Word count: 4914

Character count: 27512

How do Gender and Social-Interaction Environment Affect Fraud Perception?

Alfian

Lecturer, Accounting Department, Faculty of Economics and Business
Universitas Lambung Mangkurat
Banjarmasin, Indonesia
alfian@ulm.ac.id

Monica Rahardian Ary Helmina

Lecturer, Accounting Department, Faculty of Economics and Business
Universitas Lambung Mangkurat
Banjarmasin, Indonesia
monicarahardian@ulm.ac.id

Diah Fitriaty

Lecturer, Accounting Department, Faculty of Economics and Business
Universitas Lambung Mangkurat
Banjarmasin, Indonesia
dfitriaty@ulm.ac.id

Abstract

The trend of women choosing a profession in the accounting field is increasing. Based on data from the American Institute of Certified Public Accountants (AICPA) it turns out that 50 percent of accounting graduates are women. The increase affects the development of the number of women who pursue the accounting profession. In 1996 it was recorded that 25 percent of public accountant certificate holders in America were women. Audit quality is needed so that auditing standards become audit guidelines. The phenomenon in the world of auditor practice is still showing various reductions in audit quality (reduced audit quality). There are 2 gender models, (1) equality and complementary contribution models, (2) Sex Role Stereotypes and Managerial Stereotypes. The first model assumes that there are no differences between men and women as professionals in management and that of women, thereby describing equal access. The second model between men and women have different abilities so that they need differences in managing and different in assessing, recording, and combining to produce a synergy. The purpose of this study was to examine the effect of gender and social interaction on perceptions of fraud among government auditors. Questionnaires were used for data collection. The research sample is auditors at the Inspectorate of South Kalimantan Province. A sample of 100 auditor respondents was used to prove the hypothesis. The results of the study state that auditor gender diversity has a significant effect on the perception of fraud, where female auditors have a higher perception of fraud. This means that female auditors have higher ethical behavior so that there is a tendency for female auditors to have higher perceptions of fraud. Social interaction also has a positive and significant effect on the perception of fraud. This means that the auditor in good association, in a religious environment will have a positive ethical view so that he will view fraud as something wrong and illegal.

Key words

Gender, Social interactions, Fraud.

1. Introduction

Professionalism is an absolute requirement for people who work as Auditors or KAP employees. Public accountants who have a high view of professionalism will make contributions that can be trusted by decision makers. To run that demands wider responsibilities, employees whose responsibilities are expanding, KAP employees must have broad insights about the complexities of modern organizations (Shorea Dwarawati, 2005). Currently, there is an increasing trend of women choosing a profession in the accounting field. Based on research conducted by the Accountant

American Institute Certified Public (AICPA) it turns out that 50 percent of graduates from accounting education are women (AICPA, 1988 in Santosa and Hardiningsih, 2004). The increase in female graduates affects the development of the number of women pursuing the accounting profession. Even in 1996, it was noted that 25 percent of public accountant certificate holders in America were women (Robbert, 1996 in Santosa and Hardiningsih, 2004). Maintaining audit quality requires auditing standards as guidelines for audit implementation. The phenomenon that develops in the world of auditor practice, shows that there are still various reductions in audit quality (reduced audit quality).

Various financial scandals such as Lehman Brothers, Olympus Corporations are the result of manipulation of financial statements, which escape the auditor's observation. Data obtained from the Association of Certified Fraud Examiners report, overall fraud detected by external audits in 2018 was 4.6% and in 2019 it was 3.3%. The figure above shows that there has been an increase in losses and a decrease in the percentage of fraud detected. The researchers view that in general, the problems involving the accounting profession are caused by problems related to the decline in ethical standards. Low ethics makes a great tolerance for fraud.

Auditor is a profession that is closely related to stressful conditions. In the study of Miller et al (1988) it was stated that the auditor profession is one of the ten professions that contain the highest levels of stress in the United States. This is because the auditor must face a high level of task complexity from the audit work at hand. One of the factors that influence the performance of an auditor in making decisions is the complexity of the task. Based on the principles of the IAI Code of Ethics, an accountant/auditor must have high moral integrity, including being honest, not committing fraud, not accepting fraud or nullifying principles.

The Inspectorate is a government auditor institution that has a close relationship with the IAI Code of Ethics which is the basis of behavior that must be obeyed in carrying out its profession. The functions of the Inspectorate include monitoring, providing guidance and coaching on financial and development supervision activities. In relation to this function, the Inspectorate is to provide guidance and supervision over the implementation of regional autonomy which provides guidelines, guidance, training, direction, and supervision in their respective fields. The largest accounting case in the history of United States business shows that the higher the improvement in management equipment and the more advanced regulatory tools do not make the practice mature and civilized (Sula and Hermawan, 2005). In relation to the performance of the supervising and supervising inspectorate for the implementation of regional autonomy, which provides guidance, guidance, training, direction, and supervision in their respective fields. The Inspectorate of South Kalimantan still has a low value for the services provided to SKPD in South Kalimantan. The level of satisfaction of the SKPD is only at an average of 3.5, far from the number 5 which states that it is satisfied with the supervision of the inspectorate auditor.

Efforts made to instill religious values so far are still informal. Judgment made by an auditor consists of several factors. One of them is seen from the aspect of individual behavior, namely gender. According to Yendrawati and Mukti (2015), gender is one of the individual factors that affect audit judgment. "Gender" comes from the English word, namely gender. In the Women's Studies Encyclopedia, it is explained that gender is a cultural concept that makes distinctions in terms of roles, behavior, mentality, and emotional characteristics between men and women who develop in society. The results of research by Praditaningrum and Januarti (2011) show that women are known to be more efficient and effective in processing information and making decisions compared to men. The results of this study indicate that gender influences audit judgment. This means that gender has an influence in obtaining information, where women are better at managing information than men so as to produce more appropriate judgment decisions. However, research by Jamilah et al. (2007) and Pasanda and Paranoan (2013) is different which shows that gender has no significant effect on audit judgment. In making a judgment, the task complexity factor can also affect the auditor.

Various issues regarding female accountants who work as public accountants are actually inseparable from gender issues. Together with other professionals in the business field, especially in accounting practice, the number of women entering the profession as public accountants has increased drastically (Trapp et.al, 1989 in Murtanto and Marini, 2003). The history of women's journey in accounting reflects a long struggle to overcome the barriers and boundaries created by rigid social structures, discrimination, gender differences, unequal concepts and conflicts between household and career (Ried et.al, 1987 in Basuki and Nugroho, 2007). 2005, Helmina, et., al). In their work environment, issues related to female public accountants cannot be separated from gender issues. One of the areas affected by this structural injustice is the field of accounting which cannot be separated from gender discrimination,

this is in accordance with Hasibuan (1996) in Murtanto and Marini (2003) that although women's participation in the labor market in Indonesia has increased significantly, discrimination against working women remains a major problem.

Sumekto (1999) in Trisnarningsih (2004) conducted a study on the differences in the performance of men and women in Public Accounting Firms (KAP). The results show that there is an equality of motivation, organizational commitment, professional commitment and work ability between male auditors and female auditors at KAP in East Java. Meanwhile, job satisfaction shows that there is a difference between male auditors and female auditors.

The scope of this research was carried out in the South Kalimantan region with the consideration that there were quite several auditors working within the government. This study uses a questionnaire sent to the auditor as the respondent. This study also wants to see the consistency of the results of previous studies, so that researchers are encouraged to conduct further research with the title: This study will examine the Effect of Gender and Environmental Associations on Fraud Perceptions of Government Auditors.

1.1 Objectives

The purpose of this study is related to the activities carried out by the Auditor at the Inspectorate relating to performance and service to the community. Another objective of this research is to explore how much involvement of female auditors during the audit process in making decisions by interpreting the roles and actions taken by female auditors in audit assignments. Where an Auditor is expected to be able to work honestly and transparently as well as independently, in accordance with the regulations and rules that apply in Indonesia, especially South Kalimantan.

2. Literature Review

2.1 Behavioral Accounting

Behavioral accounting is a term that emerged in 1967 in an article in the Journal of Accounting Research by Becker who reviewed Cook's (1967) writings in Kusuma (2003:75). Behavioral accounting is a part of accounting science whose development has been increasing in the last 25 years. Behavioral accounting research is a new field that deals with the behavior of individuals, groups and business organizations, especially those related to accounting and auditing information. As behavioral accounting research audits have developed, literature reviews have become specialists by focusing more on specific behavioral attributes such as cognitive processes (Boner and Pennington 1991 in Kusuma, 2003:75) or behavioral research on a specific topic such as auditing as an analytical review, as research fields that often provide meaningful contributions, behavioral accounting research can form the basic framework and direction of future research.

Behavioral accounting explains how human behavior affects accounting data and business decisions and how it affects business decisions and human behavior is always sought for answers. Behavioral accounting provides a framework that is based on the following techniques (Maya Kumalasari, 2006:1):

1. To understand and measure the impact of business processes on people and company performance.
2. To measure and report behaviors and opinions relevant to strategic planning.
3. To influence opinions and behavior to ensure the successful implementation of company policies.

2.2 Gender

The first definition of gender found in the dictionary is a grammatical classification of nouns and other words related to them, which are generally related to the existence of two sexes and the absence of gender or neutrality (Mansour Fakh, 1999 in Trisnarningsih, 1999). 2003:110) In general, the notion of gender is the visible difference between men and women when viewed from the values and behavior. In the Women Studies Encyclopedia, it is explained that gender is a cultural concept, trying to make a difference (distinction) in terms of roles, behavior, mentality, and emotional characteristics between men and women who develop in society.

The view of gender can be classified, 1) into two models, namely equity model and complementary contribution model, 2) into two stereotypes, namely Sex Role Stereotype and Managerial Stereotype (Gill Palmer and Tamilselvi Kandasami, 1997 in Shoera Dwarawati, 2005:26). The first model assumes that between men and women as professionals are identical so that there needs to be differences in managing and women must be described as equal

access. The second model assumes that between men and women have different abilities so that there needs to be differences in managing and how to assess, record and combine to produce a synergy.

The definition of stereotype classification is the process of grouping individuals into a group and assigning characteristic attributes to individuals based on group members. Sex Role Stereotype is associated with the general view that men are more work-oriented, objective, independent, aggressive, and generally have more abilities than women in managerial responsibility. Women on the other hand are seen as more passive, gentle, consideration-oriented, more sensitive and have a lower position on responsibility in the organization than men. Managerial Stereotypes provide an understanding of a successful manager as someone who has attitudes, behaviors, and temperaments that are generally more possessed by men than women.

2.3 Fraud Perception

Musryadi (2010) examined the perception of accounting students towards fraud (viewed from the perspective of human nature, social and economics, law, accounting, and auditing) with the result that the perception of accounting students (Hasanudin University) towards fraud agrees that fraud is a violation of self-confidence, endangering economic life, and social, occurred due to negligence in accounting/auditing and inconsistency in the application of the law. The perception measured in the research conducted by Jamil (2007) is the perception or attitude/opinion of accountants (accounting practitioners) towards organizational change by taking samples of accountants/auditors who work in KAP and the South Kalimantan Inspectorate.

3. Methods

The sample of this research is auditors who work in the Inspectorate of South Kalimantan Province with a large enough number of employees so that the Banjarmasin Inspectorate is sufficient to represent the Inspectorate as a whole. The sample selection technique used is purposive sampling, namely the technique of determining the sample with certain considerations by setting the criteria for the Auditor Functional Auditor (PFA) who is Muslim as the sample in this study.

Table 1 Operational Definition and Variable Measurement

No	Variable	Measurement
1	Gender	Sex Role Stereotype in this study was measured using the version. The first model assumes that between men and women as professionals are identical so that there needs to be differences in managing and women must be described as equal access. Gender is distinguished between Female 1 and Male 2
2	Fraud	To measure the perception of fraud, a questionnaire used by Musryadi (2010) was used which measures the extent to which respondents agree on fraud, namely fraud from the perspective of human nature, legal perspective, social and economic perspective as well as accounting and auditing perspectives are negative behaviors that must be avoided. To find out respondents' perceptions of fraud, the statement is translated into 21 (twenty one) questions and/or statements which are divided into four perspectives: a. Perception of fraud from the perspective of human nature (4 items) b. Fraud perception from social and economic perspective (3 items) c. Perception of fraud from a legal perspective (8 items) d. Perception of fraud from the perspective of accounting and auditing (6 items) Measurements were carried out using 5 Likert scales.
3	Social Interactions	The variables in this study are limited to the involvement of respondents in spiritual activities carried out both in the office, residential environment and certain groups of spiritual activities that are followed. To measure the intensity of the respondent's involvement in spiritual activities, 10 (ten) questions are presented with yes or no answers (yes/no question).

Hypothesis testing in this study used two types of regression analysis with SPSS 26. To test hypothesis 1 (H1) and hypothesis 2 (H2), a simple linear regression test was used. whose model is as follows:

$$F = \alpha + \beta_1A + \beta_2G + C$$

Dimana:

A = Social Interactions

F = Fraud
G = Gender
 α = Intersep
 β_1, β_2 = Coefficient regression
E = Error

4. Data Collection

The research was conducted at the Inspectorate Office in the Province of South Kalimantan, Indonesia. This study obtained a sample of 100 respondents who are auditors from the Inspectorate's office. The distribution of the characteristics of the respondents from this research is presented below. (Table 2)

Table 2 Characteristics of Respondents

Characteristics	Total	Percentage
Gender		
Male	54	54
Female	46	46
Age		
25 – 35 years	17	17
35 – 45 years	59	59
More than 45 years	24	24
Qualification		
D ₃	3	3
S ₁	77	77
S ₂	20	20
Work experience		
Less than 3 years	16	16
More than 3 years	84	84
Audit position		
Auditor Top	17	17
Auditor Madya	19	19
Auditor beginner	64	64

Male government auditors dominate the proportion of the sample of accountants working at the Inspectorate in South Kalimantan Province, which is as much as 54%. Based on the age group, respondents aged 35-45 years were 59% and followed by the age group over 45 years as many as 24%. Based on the level of education, most accountants at the Inspectorate have a bachelor's degree, which is 77%. This is because work at the Inspectorate as an accountant is a professional job that requires higher education. Based on years of service, it shows that the largest proportion of respondents have worked for more than 3 years, which is as much as 84%. Such conditions indicate that the average respondent still has a long experience. Based on the position, it shows that the largest part of the respondents is in the position as a young auditor, which is as much as 64%.

5. Results and Discussion

5.1 Data analysis

This research instrument has two variables that are measured using more indicator, namely Fraud Perception consisting of 21 items and Social Association consisting of 10 items.

Table 3. The results of testing the validity and reliability of the instrument

No	Variable	Item total correlation	Cronbach Alpha
1	<i>Fraud</i>	0.304 – 0.807	0.901
2	Social Interactions	0.510 – 0.573	0.718

Table 3 shows that all indicators used to measure the variables used in this study have acceptable reliability. The results of the reliability test indicate that all variables have a large Alpha coefficient that is above 0.70.

Description of Research Variables

This analysis was conducted to obtain a descriptive picture of the respondents of this study, especially regarding the research variables used. (Table 4)

Table 4 Description of Research Variables

	Min	Max	Average	Stdev	Social Interactions	Fraud
Gender	1	2	1.46	0.50	-	-
Social Interactions	2	10	6.83	2.48	-0.050	-
Fraud	60	105	82.68	9.69	0.407	0.222

Gender is based on the sex score of the respondents where males are given a score of 1 and women are given a score of 2, the research average is 1.46 which shows that more samples are male. The results of research on Fraud Perception tend to get an average value of 82.68. The average value is greater than the middle value of the scale with 21 which is 63. This means that there is a positive perception of fraud from the respondents. The assessment of Social Association was obtained at 6.83. This value shows that it is greater than the middle value of the scale with 10 items, namely 5. This shows that there is good social interaction from the respondents.

5.3 Validation

Multiple Linear Regression Analysis

Hypotheses 2 using multiple regression analysis model is obtained as follows.

Table 5 Results of Regression Analysis

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	64.34264	3.667122	17.54581	0.0000
GENDER	8.115584	1.731092	4.688128	0.0000
SOCIAL	0.950016	0.349869	2.715351	0.0078
R-squared	0.224884	Mean dependent var		82.68000
Adjusted R-squared	0.208903	S.D. dependent var		9.687939
S.E. of regression	8.616807	Akaike info criterion		7.174847
Sum squared resid	7202.187	Schwarz criterion		7.253002
Log likelihood	-355.7423	Hannan-Quinn criter.		7.206478
F-statistic	14.07132	Durbin-Watson stat		1.865934
Prob(F-statistic)	0.000004			

The model Table 5 above shows that all regression coefficients have the direction as expected. The model test shows a p-value of 0.000 which shows that the model of the relationship between gender and social interaction on the perception of fraud can be explained by research data. The coefficient of determination adjusted R² of 0.209 indicates that 20.9% of fraud perceptions can be explained by the model. The Effect of Gender on Fraud Perception showed that it had a positive effect ($p = 0.000 < 0.05$). This illustrates that the perception of fraud in women is higher than men. Thus, Hypothesis 1 is supported by research data. The use of the Social Association variable on Fraud Perception

showed significant results ($p = 0.008 < 0.05$). This illustrates that auditor respondents with broad social relationships will have a higher perception of fraud. Thus Hypothesis 2 is supported by research data.

This study examines the role of government auditor characteristics, namely gender and social relationships on perceptions of fraud. The subjects in this study were government auditors at various levels in the Inspectorate of South Kalimantan Province, Indonesia. As has been suspected and supported by research, previous research shows that female auditors have higher ethical behavior so that there is a tendency that female auditors have a higher perception of fraud. The view that fraud is an act that is contrary to honesty and ethical aspects that must be adhered to, makes female auditors feel that they have a greater concern for fraud as an unethical behavior carried out in carrying out their duties. As human beings who are outwardly considered to have emotional rather than rational specs, women will have a greater resistance to injustice than men.

The results of testing hypothesis 2 show that the social environment has a significant influence on the perception of fraud in a positive direction where individuals with a high social environment tend to have a higher perception of fraud than individuals with a low social environment. This means that individuals who take advantage of social interactions in many of their activities will have greater opportunities to apply a better work ethic and reject fraud. This is also supported by TRA where subjective norms (social influence) will also determine behavior interest.

5.4 Proposed Improvements

This study has several limitations, including in data collection and the number of samples of government auditors at the Inspectorate who are still very tied to the bureaucratic culture that is still thick in Indonesia. In addition, this study involves variables that require sensitive research instruments so that there is a possibility that the given is less representative of the actual conditions. Further research involving a larger sample needs to be carried out with the consequence of widening the sample coverage. Finally, improving the research instrument using softer words and using case assessment may minimize sensitive questions or statements from the instrument.

6. Conclusion

The social environment is related to the social environment, including all conditions, circumstances, and human interactions that surround it. However, humans will interact with the social environment that surrounds their lives. A person's social environment will include the type of interaction around the house in which one lives, the type of work one does, one's available income, and the laws and social rules that govern that person. The social environment involves individuals, both familiar and unfamiliar; group; organization; and community and includes all social institutions that influence individual behavior. This means that someone who is surrounded or is in a good social environment such as in a religious environment will have a positive view of ethics so that he will view fraud as wrong and illegal.

The results of this study lead to a conclusion that women have a better perception of fraud than men. This is a follow-up to many studies that women have a better work ethic than men. The emotional nature that is greater than the rational nature makes women feel more emotional when they see injustice and things that have low ethics. The social interaction factor obtained has a positive influence on the perception of fraud. wider social interaction will view fraud as something that is not worth doing. These results support the Theory of Reasoned Action (TRA) can explain what explains a person's behavior to report violations

References

- Aji, Gunawan. "Pengaruh Etika Kerja Islam Terhadap Komitmen Organisasi dengan Komitmen Profesi sebagai Variabel Intervening." *Thesis*. Semarang. MAKSI Universitas Diponegoro. 2003.
- Al Amanah, Masjid. "[Etos Kerja Islami](http://www.masjidalamanah.com): Kajian Ramadhan di Masjid Al Amanah, Selasa, 16 Agustus 2011." <http://www.masjidalamanah.com>. Diunduh tanggal 15 Mei 2012. 2011.
- Al Kandahlawi, ZMM. *Himpunan Kitab Fadhilah Amal*. Bahasa Indonesia. Revisi ed. Bandung: Pustaka Ramadhan 2007.
- Althaf, M. dan Yessi Fitri. "Pengaruh Etika Kerja Islam, Komitmen Organisasi, dan Komitmen Profesional Terhadap Kinerja Karyawan (Studi Empiris: Lembaga Keuangan Bank dan Non-bank Berbasis Syariah di Wilayah Kota Depok, Jakarta Selatan dan Tangerang)." Jakarta. Universitas Islam Negeri Syarif Hidayatullah. 2008. <http://journal.aktfebuinjkt.ac.id/>. Diakses tanggal 16 Mei 2012.

- Asifudin, J.A. *Etos Kerja Islami*. Surakarta: Penerbit Universitas Muhammadiyah. 2004.
- Badan Pengawasan Keuangan dan Pembangunan. Pusdiklat Pengawasan. *Gambaran Umum Sistem Pengendalian Intern Pemerintah*. 2 ed. Modul 1. Jakarta. 2009.
- Brody, R., Coulter, J. and Lin, S. "The effect of national culture on whistle-blowing perceptions." *Teaching Business Ethics*. Vol. 3 No. 4, pp. 385-400. 1999.
- Biro Pusat Statistik. "Jumlah Penduduk Menurut Golongan Umur dan Agama." 2005. <http://www.kotalayakanak.org>. Diunduh tanggal 12 April 2012
- Cressey, Donald, R. *Other people money, A study in the social psychology of Embezzlement*. Montclair: Patterson Smith. 1953.
- Ghozali, Imam. *Aplikasi Analisis Multivariate dan Program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro 2005.
- Helmina, M. R. A., Respati, N. W., & Sutomo, I. Bagaimana Etika Kerja Islam Mempengaruhi Persepsi Auditor Berkaitan Fraud. *JWM (Jurnal Wawasan Manajemen)*, 9(2), 109-116. (2021).
- Hwang, D.B.K. and Stanley, A.B. "Confucian culture and whistle-blowing by professional accountants: an exploratory study." *Managerial Auditing Journal*. Vol. 23 Iss: 5, pp. 504 – 526 2008.
- Ikatan Akuntan Indonesia (IAI), "Kode Etik Ikatan Akuntan Indonesia." 2008. http://www.iaiglobal.or.id/tentang_iai.php?id=18. Diunduh tanggal 1 Juni 2012.
- Ikhsan, A dan M. Ishak. *Akuntansi Keperilakuan*. 3 Cetakan. Jakarta: Salemba Empat. 2008.
- Jamil, Alwiyah. "Pengaruh Etika Kerja Islam Terhadap Sikap-Sikap Pada Perubahan Organisasi: Komitmen Organisasi Sebagai Mediator." *Thesis*. Semarang. MAKSI Universitas Diponegoro. 2007.
- Jogiyanto. *Sistem Informasi Keperilakuan*. Yogyakarta: ANDI. 2007.
- Komite Nasional Kebijakan Governance. *Pedoman Sistem Pelaporan Pelanggaran – SSP (Whistleblowing System – WBS)*. Jakarta. 2008.
- Malik, Rahardian, M.G. "Analisis Perbedaan Komitmen Profesional dan Sosialisasi Antisipatif Mahasiswa PPA dan Non-PPA Pada Hubungannya Dengan Whistle-blowing (Studi Kasus pada Mahasiswa Akuntansi Universitas Diponegoro)." *Thesis*. Semarang. MAKSI Universitas Diponegoro. 2010.

Biographies

Alfian is an Assistant Professor of Accounting field at the Faculty of Economic and Business of Lambung Mangkurat University, Banjarmasin, Indonesia. He studied at the Master of Science in Accounting at Gajah Mada University, Yogyakarta (Indonesia). He has published journal and conference papers. From 1998-2000 as a tax accountant in diamond mining company. From 2001-2003 as a financial manager in holding company of coal mining. Later, from 2003 to present, he worked as a lecturer in Lambung Mangkurat University, His main research interest are in Management Accounting, Accounting Information Systems, and Public Sector Accounting. He is a member of The Indonesian Institute of Accountants (IAI), Public Sector Accounting Lecturers Forum (FDAP), The Indonesian Accounting Lecturers Association (ADAI), The Indonesia Association of Islamic Economist (IAEI). He held professional certification as Chartered Accountant (CA), Certified Governmental Procurement (CGP), Certified Governmental Assets Management (CGAM), Certified Governmental Auditor (CGA).

Monica Rahardian Ary Helmina is a lecturer in the accounting department at the Faculty of Economics and Business, Lambung Mangkurat University, Banjarmasin Indonesia. Serving since 2005. Graduated from Doctoral Program with a concentration in accounting from Diponegoro University, Semarang. The topic of the dissertation is integrated reporting and experiment. Several times he received research grants from the Ministry of Education and Culture or DIKTI. Has several Scopus and Sinta indexed studies. Budgetary Participation on Managerial Performance: Commitment Organization, Innovation Perception, and Job Relevant Information as Mediating Variable (2019). Linking Ownership Concentration to Firm Value: Mediation Role of Environmental Performance (2019). How Does Reporting Technology Affect Firm Value? (2019). *Effect of Ordo in Assessment of Financial and Non-Financial Information (2020)*. Swot Analysis of Peatland Utilization Assessment For Community (Case Study At Banjar Regency Of South Kalimantan) (2022). The Role of Quality Control in The Formation of an Auditor's Professional Scepticism (2022). Often a resource at various events, evaluator is on standby. Has presented at international conferences.

How Do Gender

ORIGINALITY REPORT

12%

SIMILARITY INDEX

9%

INTERNET SOURCES

4%

PUBLICATIONS

9%

STUDENT PAPERS

MATCH ALL SOURCES (ONLY SELECTED SOURCE PRINTED)

6%

★ www.researchgate.net

Internet Source

Exclude quotes On

Exclude matches < 1%

Exclude bibliography On