



IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN AKUNTAN PENDIDIK



# *Book Abstract*

**KONFERENSI REGIONAL AKUNTANSI (KRA) VIII 2021**

*“Transforming Organizations for  
Sustainable Development Goals”  
Pangguh Mening!*



IKATAN AKUNTAN INDONESIA  
KOMPARTEMEN AKUNTAN PENDIDIK



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atau Universitas Islam Negeri Sayyid Ali Rahmatullah Tulungagung  
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## **Daftar Isi**

### ***Book Abstract***

### **KRA VIII TAHUN 2021**

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## SAMBUTAN KETUA PANITIA KRA VIII TAHUN 2021

*Bismillahirrahmanirrahim*

*Assalamu 'alaikum warahmatullahi wa barakatuh*

Yang Kami hormati:

1. Menteri Badan Usaha Milik Negara (Bapak Erick Thohir, B.A., M.B.A.)
2. Gubernur Provinsi Jawa Timur (Ibu Dra. Hj. Khofifah Indar Parawansa, M.Si.)
3. Bupati Tulungagung (Bapak Drs. Maryoto Birowo, M.M.)
4. Ketua DPN IAI (Bapak Prof. Mardiasmo, MBA., Ph.D., CFrA., QIA., Ak., CA., FCMA., CGMA.)
5. Ketua IAI KAPd (Ibu Prof. Dr. Dian Agustia, SE., M.Si., Ak., CA., CMA.)
6. Ketua IAI Wilayah Jawa Timur (Bapak Prof. Basuki, M.Com(Hons)., Ph.D., Ak., CMA., CA., ASEAN CPA.)
7. Rektor Universitas Islam Negeri Sayyid Ali Rahmatullah (UIN Satu) Tulungagung (Bapak Prof. Dr. Maftukhin, M.Ag.)
8. Ketua Forum Dosen Akuntansi Perguruan Tinggi Jawa Timur IAI KAPd (Bapak Dr. Roekhudin, M.Si., Ak., CA.)
9. Semua Pemakalah, Reviewer, dan peserta KRA VIII yang berbahagia

Puja puji syukur kita panjatkan kehadiran Allah Swt. yang telah melimpahkan rahmat dan taufikNya, sehingga kita dapat mengikuti acara kegiatan Konferensi Regional Akuntansi (KRA) VIII yang diselenggarakan oleh UIN Sayyid Ali Rahmatullah Tulungagung dalam keadaan sehat wal'afiat tidak kurang suatu apapun. Shalawat dan salam kita limpahkan kepada Nabi Agung akhir zaman Muhammad Saw. yang telah membimbing kita menuju jalan kebenaran yang diridhoiNya. Sebagaimana KRA sebelumnya, acara KRA VIII ini juga dilaksanakan masih secara *daring (online)*, karena negara kita sampai saat ini masih belum bebas dari Pandemi Covid 19.

Tema KRA VIII ini adalah *“Transforming Organizations for Sustainable Development Goals, #Pangguh Mening.* Pada dasarnya sebuah transformasi (perubahan) akan selalu dibutuhkan lebih-lebih jika sebuah organisasi menemui jalan buntu, dan sebenarnya perubahan itu adalah sebuah keniscayaan. Karena itu sebuah organisasi juga harus pandai-pandai menata diri, kapan saatnya harus melakukan perubahan yang diperlukan dalam rangka untuk meraih tujuan yang telah ditetapkan. Hal ini akan menjadi tantangan bagi kita semua, tidak terkecuali bagi seorang akuntan. Seorang Akuntan harus selalu berkembang mengikuti perkembangan yang ada, layaknya Ilmu Akuntansi yang selalu berkembang dan fleksibel terhadap perubahan ekonomi. Disamping itu seorang Akuntan harus memiliki prinsip transparansi, akuntabel, dan responsibilitas yang selaras dengan tujuan SDG's pada pilar ekonomi Islam yaitu kesejahteraan, kemaslahatan, kebermanfaatn, universal, dan keberlanjutan.

Dengan kerja keras dan perjuangan yang luar biasa dari seluruh panitia KRA VIII dalam mempromosikan acara KRA ini di tengah-tengah terpaan pandemi Covid 19 gelombang 2, sampai pada batas waktu yang ditentukan, artikel (paper) yang terkumpul kurang lebih 240



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paper. Dengan melalui seleksi tim reviewer akhirnya 152 paper dinyatakan lolos dan berhak mengikuti presentasi di acara KRA VIII ini.

Pada kesempatan ini, sebagai ketua panitia, izinkan kami menyampaikan ucapan terima kasih yang sebesar-besarnya kepada berbagai pihak yang telah mendukung terselenggaranya konferensi ini. Ucapan terima kasih kami sampaikan kepada Rektor Universitas Islam Negeri Sayyid Ali Rahmatullah (UIN Satu) Tulungagung, Dekan Fakultas Ekonomi dan Bisnis Islam UIN Satu Tulungagung, dan Ketua Ikatan Akuntan Indonesia KAPd. Kami juga menghaturkan terima kasih kepada *keynote speech* dalam hal ini Bapak Erick Thohir, B.A., M.B.A. (Menteri Badan Usaha Milik Negara/BUMN), Ibu Dra. Hj. Khofifah Indar Parawansa, M.Si. (Gubernur Provinsi Jawa Timur), Bapak Drs. Maryoto Birowo, M.M. (Bupati Tulungagung). Selanjutnya ucapan terima kasih kami sampaikan kepada para pembicara, yaitu, Prof. Mardiasmo, MBA., Ph.D., CfrA., QIA., Ak., Ak., CA., FCMA., CGMA. (Ketua DPN IAI); Prof. Ir. Nizam, M. Sc., DIC., Ph.D. (Direktur Jederal Pendidikan Tinggi Kementerian Pendidikan dan Kebudayaan RI); Prof. Dr. Mohammad Nasih, SE., MT., Ak., CA., CMA (Rektor Universitas Airlangga); Muhammad Supriyadi, SE., Ak., CA. (Direktur Keuangan & Human Capital PT. Semen Gresik dan Ketua Bidang Hubungan Korporat IAI Wilayah Jawa Timur); Prof. Eko Ganis Sukoharsono, SE., M.Com (Hons), Ph.D., CSRS. (Guru Besar Fakultas Ekonomi dan Bisnis Universitas Brawijaya). Juga, Kami mengucapkan terima kasih kepada semua presenter dan peserta konferensi ini dan juga kepada seluruh sponsor yang mendukung KRA VIII ini. Kami berharap konferensi ini dapat menjadi salah satu sumber pengembangan paradigma baru dalam praktik akuntansi dalam menyukseskan SDG's.

*Wassalamu'alaikum warahmatullahi wa barakatuh*

**Dr. Qomarul Huda, M.Ag.**

Ketua Panitia KRA VIII Tahun 2021

## DAFTAR ARTIKEL LOLOS SELEKSI BLIND REVIEW KRA VIII TAHUN 2021

### LAMPIRAN

**KEPUTUSAN PANITIA KONFERENSI REGIONAL AKUNTANSI (KRA) VIII TAHUN 2021 IKATAN AKUNTAN INDONESIA KOMPARTEMEN AKUNTAN PENDIDIK (IAI KAPd) NOMOR: 001/IAIKAPDJTM/KRAVIII/IX/2021 TENTANG PENGUMUMAN PAPER LOLOS SELEKSI BLIND REVIEW KONFERENSI REGIONAL AKUNTANSI (KRA) VIII TAHUN 2021.**

No.	Kode Paper	Jenis	JUDUL PAPER	Penulis	Instansi
1	1403-4196-1-RV	AKMP	DETERMINAN INTENSI APARATUR SIPIL NEGARA UNTUK MELAKUKAN WHISTLEBLOWING PADA PTKIN DI KALIMANTAN SELATAN	Hamidah; Fahmi Rizani; Lili Safrida	Universitas Lambung Mangkurat
2	1276-3752-2-RV	AKMP	KOSMOLOGI RITUAL LABUHAN LARUNG SESAJI MEMAKNAI KONSEP HOMOGENITAS BIAYA	Whedy Prasetyo	Universitas Jember
3	1463-4346-2-RV	AKMP	HUMAN CAPITAL ON SMALL MEDIUM ENTERPRISES' PERFORMANCE: THE ROLE OF MANAGEMENT ACCOUNTING PRACTICES AS MEDIATING (EMPIRICAL STUDY DURING PANDEMIC COVID-19)	Dyna Rachmawati; Felyta Tamara	Universitas Katolik Widya Mandala Surabaya
4	1237-3652-2-RV	AKMP	URGENSI APLIKASI BERBASIS GOOGLE MAPS PADA KEBERLANGSUNGAN USAHA ENTREPRENEUR MUSLIM (STUDI PADA KABUPATEN DEMAK)	Bayu Tri Cahya; Etha Widyaningrum; Farida Rohmah; Makrufah Hidayah Islamiah	IAIN Kudus; IAIN Pekalongan
5	1424-4238-2-RV	AKMP	PERAN PENGAMBILAN KEPUTUSAN STRATEGIK TERHADAP TERHADAP KINERJA MANAJERIAL DIMODERASI MANAGEMENT ACCOUNTING SYSTEM	David Efendi; Emerald Ayu Kusuma; Ikhsan Budi Riharjo	STIESIA Surabaya
6	1315-3903-2-RV	AKMP	FINANCIAL SATISFACTION SEBAGAI INDIKASI FINANCIAL SUSTAINABILITY: STUDI PADA MAHASISWA AKUNTANSI YANG MEMILIKI BISNIS	Yopy Junianto; Wirawan Endro Dwi Radianto	Universitas Ciputra Surabaya
7	1451-4315-1-RV	AKMP	ANALISIS BIAYA RELEVAN DALAM PENGAMBILAN KEPUTUSAN MENJUAL ATAU MEMPROSES LEBIH LANJUT PRODUK GUNA MEMAKSIMALKAN LABA	Beby Hilda Agustin	Universitas Islam Kediri-Kediri
8	1350-3976-2-RV	AKMP	PENGARUH PENERAPAN ENTERPRISE RISK MANAGEMENT DAN PRINSIP-PRINSIP GOOD CORPORATE GOVERNANCE TERHADAP KINERJA PERUSAHAAN (SURVEI PADA BANK SYARIAH DI KOTA BANDUNG)	Fadel Nidiatama Rachman; Rini Lestari	Universitas Islam Bandung
9	1297-3819-1-RV	AKMP	SURVIVAL STRATEGY DURING THE COVID-19 PANDEMIC: RESEARCH ON THE SUSTAINABILITY OF MSMEs	Dekeng Setyo Budiarto; An Nisa Prita Savira	Universitas PGRI Yogyakarta



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10	1312-3867-1-RV	AKMP	APAKAH UKURAN ORGANISASI MEMPERKUAT ATAU MEMPERLEMAH PENGARUH PEMAHAMAN MENAJEMEN TENTANG AKUNTANSI HIJAU TERHADAP PENERAPAN AKUNTANSI HIJAU?	Muhammad Hasyim Ashari; Yudhi Anggoro; Gusnar Mustapa	STIE Indocakti Malang
11	1332-3915-1-RV	AKMP	FIRM PERFORMANCE, GREEN PRODUCT INNOVATION AND FIRM VALUE: EVIDENCE FROM CONSUMER GOODS INDUSTRY	Arya Aji Aditya; Cindy Olivia Angkasaputra; Dian Wijayanti; Feki Wahyu Colimah	Universitas Airlangga; Universitas Indonesia
12	1452-4314-1-RV	AKMP	PENGARUH ETIKA BISNIS DALAM KEGIATAN BERWIRUSAHA DI ERA PANDEMI COVID-19	Septy Yondaningtiyastuti; Ebi Aisa Fitrianda; Sura Klaudia	STIE Kesuma Negara
13	1285-3778-2-RV	AKMP	PERAN PENGENDALIAN INTERNAL DALAM PENGELOLAAN KAS PADA USAHA KECIL DAN MENENGAH (STUDI KASUS DI SHITA FARMA)	Doni Wirshandono Yogivaria	Universitas PGRI Kanjuruhan Malang
14	1287-3787-3-RV	AKMP	ANALISIS PENGARUH STRUKTUR KEPEMILIKAN, FINANSIAL LEVERAGE, DAN KARAKTERISTIK PERUSAHAAN TERHADAP MANAJEMEN LABA PADA PERUSAHAAN MANUFAKTUR TERDAFTAR DI BURSA EFEK INDONESIA	Saskia Irawan; Hwihanus	Universitas 17 Agustus 1945 Surabaya
15	1220-3591-1-RV	AKPM	BUKTI EMPIRIS PENGARUH FUNDAMENTAL MAKRO EKONOMI TERHADAP PENGHASILAN KOMPREHENSIF LAIN DAN PERSISTENSI LABA KOMPREHENSIF DI INDONESIA	Marhaendra Kusuma	Universitas Islam Kediri-Kediri
16	1248-3679-1-RV	AKPM	LEVERAGE, DIVERSIFIKASI PRODUK DAN PERFORMA PERUSAHAAN ASURANSI JIWA DI INDONESIA	Fanny Septina	Universitas Ciputra Surabaya
17	1308-3857-2-RV	AKPM	KONSERVATISMA AKUNTANSI SEBELUM DAN SELAMA PANDEMI COVID19	Ajeng Tita Nawangsari; Aisyah Adinda Nugroho; Imam Buchori	Universitas Islam Negeri Sunan Ampel Surabaya
18	1379-4077-2-RV	AKPM	LOGICAL FALLACY DALAM RISET AKUNTANSI POSITIVISME: CRITICAL LITERATURE REVIEW	Akhmad Riduwan; Andayani	STIESIA Surabaya
19	1335-3927-1-RV	AKPM	THE INFLUENCE OF LEVERAGE AND OPERATING CASH FLOW ON EARNINGS QUALITY THROUGH EARNINGS PERSISTENCE	Iffat Fakhriyyah As'ad; I Gusti Ketut Agung Ulupui; Tri Hesti Utamingtyas	Universitas Negeri Jakarta
20	1302-3836-1-RV	AKPM	APAKAH AKUNTAN PROFESIONAL DAN BANKIR DAPAT MEMENGARUHI KUALITAS LAPORAN KEUANGAN?	Nola Gama Mareta; Sigit Kurnianto	Universitas Airlangga



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21	1399-4177-1-RV	AKPM	MELIHAT EFISIENSI OPERASIONAL PERUSAHAAN MELALUI PENGUNGKAPAN RISIKO DAN USIA CEO	Septy Nur Sulistyawati; Ani Wilujeng Suryani	Universitas Negeri Malang
22	1340-3947-1-RV	AKPM	CRYPTOCURRENCY UNTUK PENGEMBANGAN AKUNTANSI DI INDONESIA	Rahmi Nadiar; Wahyudin Nor; Lili Safrida	Universitas Lambung Mangkurat
23	1272-3733-1-RV	AKPM	STUDI KOMPARATIF BERBASIS METODE RGECE ATAS KINERJA BANK UMUM KONVENSIONAL SEBELUM DAN SELAMA PANDEMI COVID-19	Valezka Emmanuela; Luky Patricia Widianingsih	Universitas Ciputra Surabaya
24	1296-3816-1-RV	AKPM	TINGKAT ICD BERDASARKAN RISIKO DAN BIAYA MODAL PADA PERUSAHAAN INDUSTRI PARIWISATA DI INDONESIA DAN THAILAND	Jane Jacinda Maitri; Josephine Bianca Indrawila; Saarce Elsy Hatane	Universitas Kristen Petra
25	1500-4433-2-RV	AKPM	DIVERSITAS GENDER DALAM MENJELASKAN KECURANGAN LAPORAN KEUANGAN	Oky Firdaus Prasetyo; Tumirin	Universitas Muhammadiyah Gresik
26	1345-3980-1-RV	AKPM	PENGARUH EARNINGS MANAGEMENT, POLITICAL CONNECTION, FOREIGN OWNERSHIP TERHADAP KINERJA PERUSAHAAN	Shilvia Aristiowati; Mochammad Ilyas Junjuran; Ashari Lintang Yudhanti	Universitas Islam Negeri Sunan Ampel Surabaya
27	1269-3728-1-RV	AKPM	KONSTRUKSI MODEL KUALITAS LAPORAN KEUANGAN DI INDONESIA	Abdul Halim; Ahmad Dahlan	Universitas Gajayana Malang
28	1402-4184-2-RV	AKPM	FINANCIAL RESTATEMENTS: BUKTI KEPATUHAN TERHADAP STANDAR AKUNTANSI KEUANGAN DI INDONESIA?	Putri Wulanditya	Universitas Hayam Wuruk Perbanas
29	1435-4270-1-RV	AKPM	PENGARUH PENGHINDARAN PAJAK DAN ARUS KAS BEBAS TERHADAP MANAJEMEN LABA DENGAN KUALITAS AUDIT SEBAGAI PEMODERASI	Aulia Rachma Katry; Ria Anisatus Sholihah	IAIN Pekalongan
30	1331-3913-1-RV	AKPM	PENGARUH LEVERAGE DAN KOMITE AUDIT TERHADAP AUDIT DELAY DENGAN REPUTASI KAP SEBAGAI VARIABEL MODERASI	Agustina Dianova; Ayu Maretta Maharani; Rina Sulistyowati	STEI Permata Bojonegoro
31	1490-4443-2-RV	AKPM	PSAK 74: KONTRAK ASURANSI DAN INDUSTRI ASURANSI DI INDONESIA, SUDAH SIAPKAH KITA?	Yolanda Mayang Sari; Resi Ariyasa Qadri	Politeknik Keuangan Negara STAN
32	1376-4066-1-RV	AKPM	REAKSI INVESTOR PADA SAHAM PERUSAHAAN SUB SEKTOR PERHOTELAN, RESTORAN DAN PARIWISATA PADA MASA PANDEMI COVID	Via Krismawati; Maslichah; Dwiyani Sudaryanti	Universitas Islam Malang
33	1372-4052-2-RV	AKPM	MANAJEMEN LABA MELALUI LOAN LOSS PROVISION OLEH PERBANKAN DI INDONESIA SEBELUM DAN SAAT PANDEMI COVID-19	Retnaningtyas Widuri; Tiffany Yunita Prayitno; Felicia	Universitas Kristen Petra





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Konferensi Regional Akuntan VIII

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34	1468-4353-2-RV	AKPM	PENGARUH PROFITABILITAS DAN KESEMPATAN INVESTASI TERHADAP NILAI PERUSAHAAN (STUDI KASUS PADA PERUSAHAAN SUBSEKTOR MAKANAN DAN MINUMAN YANG TERDAFTAR DI BEI TAHUN 2017-2019)	Vivi Rahayu; Siti Sunrowiyati	STIE Kesuma Negara
35	1288-3788-1-RV	AKPM	MENGUNGKAP MAKNA PENGELOLAAN KEUANGAN ONLINE SHOP UNTUK KELANGSUNGAN USAHA	Sulis Rochayatun; Ainurfirza Dwi Alvianti	Universitas Islam Negeri Maulana Malik Ibrahim
36	1307-3851-1-RV	AKPM	ANALISIS PENGARUH KINERJA KEUANGAN TERHADAP PROFITABILIS BANK UMUM SYARIAH DI INDONESIA PERIODE 2015-2019	Fitriya; S. Hikmah Jamil; Karimatus Zahro	Institut Ilmu Keislaman Annuqayah
37	1321-3886-2-RV	AKPM	PENGARUH STRUKTUR KEPEMILIKAN SAHAM, KEBIJAKAN DIVIDEN DAN GOOD CORPORATE GOVERNANCE TERHADAP NILAI PERUSAHAAN PADA PERUSAHAAN FOOD AND BAVARAGE YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI) TAHUN 2017-2019	Sri Hesti Putri Utami; Hwihanus	Universitas 17 Agustus 1945 Surabaya
38	1434-4267-2-RV	AKPM	PENGARUH TOTAL ARUS KAS, PRICE TO EARNING RATIONAL DAN SOLVABILITAS TERHADAP FINANSIAL DISTRESS	Ella Nurusa'adah Bidayatul Hidayah; Tumirin	Universitas Muhammadiyah Gresik
39	1369-4041-1-RV	AKPM	ANALISIS FUNDAMENTAL, DIVIDEN, OVERCONFIDENCE, DAN PENGAMBILAN KEPUTUSAN INVESTASI SAHAM PADA MASA PANDEMI COVID-19	Ida Subaida	Universitas Abdurachman Saleh Situbondo
40	1360-4007-1-RV	AKPM	KUALITAS AUDIT, PROFITABILITAS, STRUKTUR MODAL, PERTUMBUHAN PERUSAHAAN, DAN UKURAN PERUSAHAAN DALAM PENGARUHNYA TERHADAP NILAI PERUSAHAAN MANUFAKTUR SELAMA PANDEMI COVID-19	Dianita Meirini; Novi Khoiriawati	UIN Sayyid Ali Rahmatullah Tulungagung
41	1439-4278-2-RV	AKPM	PENGARUH PENERAPAN GOOD CORPORATE GOVERNANCE TERHADAP NILAI PERUSAHAAN DENGAN KINERJA KEUANGAN SEBAGAI VARIABEL MODERATING	Ananda Rima Prameswari Nugraha; Nur Fadrijh Asyik	STIESIA Surabaya
42	1310-3861-1-RV	AKSR	PENGUKURAN EFEKTIVITAS PELAKSANAAN SPIN OFF DI INDONESIA: MEMBANDINGKAN EFISIENSI PERUSAHAAN FULL PLEDGE DENGAN UNIT USAHA ASURANSI SYARIAH DAN MENGANALISIS KRITERIA SPIN - OFF	Erny Arianty; Abdul Ghoni	Politeknik Keuangan Negara STAN; Universitas Muhammadiyah Jakarta
43	1236-3650-2-RV	AKSR	DISKURSUS SEMIOTIKA DEKONSTRUKTIF BAGI HASIL: STUDI KRITIS-POSMODERNIS DERRIDEAN	Bayu Tri Cahya; Dian Palupi Aqim; Irsad Andriyanto	IAIN Kudus

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44	1267-3749-1-RV	AKSR	IMPELENTASI ETIKA TRANSENDEN BERBASIS TAUHID PADA KODE ETIK AKUNTAN: SEBUAH PEMIKIRAN	Tjiptohadi Sawarjuwono; Ika Yunia Fauzia; Putri Wulanditya	Universitas Airlangga; Universitas Hayam Wuruk Perbanas
45	1339-3941-1-RV	AKSR	JIHAT AMMAH: PERUMUSAN KEMBALI DEFINISI ASET PESANTREN	Binti Shofiatul Jannah; M. Luthfillah Habibi	Universitas Islam Negeri Sunan Ampel Surabaya
46	1238-3654-2-RV	AKSR	PENGUNGKAPAN IDENTITAS ETIS ISLAM, ISLAMIC INTELLECTUAL CAPITAL, UKURAN PERUSAHAAN DAN KINERJA KEUANGAN PERBANKAN SYARIAH (STUDI PADA OTORITAS JASA KEUANGAN TAHUN 2016-2019)	Puji Wahyu Hidayanti; Bayu Tri Cahya; Nur Kholis; Umi Hanifah	IAIN Kudus; Sekolah Tinggi Ilmu Ekonomi Surakarta; Universitas Duta Bangsa Surakarta
47	1314-3873-1-RV	AKSR	ANALISIS AKUNTABILITAS PENGELOLAAN DANA MASJID NAMIRA LAMONGAN (STUDY KASUS DI MASJID NAMIRA LAMONGAN)	Tri Muji Lestari; Mohammad Nizarul Alim	Universitas Trunojoyo Madura
48	1363-4014-1-RV	AKSR	PENGARUH ISLAMIC CORPORATE GOVERNANCE, ISLAMIC INTELLECTUAL CAPITAL, ZAKAT, KINERJA KEUANGAN (SCNP MODEL) DAN ISLAMIC ETHICAL IDENTITY TERHADAP SUSTAINABLE BUSINESS (STUDI EMPIRIS PADA PERBANKAN SYARIAH NEGARA REGIONAL ASEAN)	Yulinda Putri Prativi	Universitas Padjadjaran
49	1255-3695-1-RV	AKSR	ANALISIS PRAKTIK MURABAHAH DAN IJARAH PADA PRODUK PEMBIAYAAN DI BMT NUSANTARA BERBASIS PSAK SYARIAH	Anisaul Madaniyah; Mohammad Nizarul Alim	Universitas Trunojoyo Madura
50	1483-4403-1-RV	AKSR	PENGARUH PENGUNGKAPAN ISLAMIC SOCIAL REPORTING DAN TIPE PERUSAHAAN TERHADAP KINERJA PERUSAHAAN SYARIAH YANG TERDAFTAR DI BURSA EFEK INDONESIA	Nurummusayyadah; Rosidi	Universitas Brawijaya
51	1461-4335-2-RV	AKSR	DETERMINAN NON PERFORMING FINANCE PADA BANK PEMBIAYAAN RAKYAT SYARIAH DI INDONESIA	Surepno; Sofi Nur Azmi	IAIN Kudus
52	1502-4440-2-RV	AKSR	BAZNAS FINANCIAL REPORT PREPARATION SCENARIO: RELIABILITY WITHOUT ACCOUNTABILITY?	Mustiyu Cahyanti; Muhtadi Ridwan; Nanik Wahyuni; Kholilah	Universitas Islam Negeri Maulana Malik Ibrahim
53	1426-4245-1-RV	AKSR	ANALISIS IMPLEMENTASI AKAD MUSYARAKAH DALAM PRODUK PEMBIAYAAN PERBANKAN SYARIAH DI INDONESIA	Ari Sita Nastiti	Universitas Muhammadiyah Jember
54	1388-4129-1-RV	APKM	ANALISIS ABNORMAL RETURN DAN TRADING VOLUME ACTIVITY PADA SAAT PANDEMI COVID-19	Peny Prastiwi Rahayu, Wahidahwati, Lilis	STIESIA Surabaya



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				Ardini	
55	1324-3894-1-RV	ASPAK	ANALISIS DAMPAK PENERAPAN PSAK 72 ATAS PENGAKUAN PENDAPATAN PENJUALAN EKSPOR TERHADAP KINERJA KEUANGAN PERUSAHAAN LQ45 YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2019 (STUDI KASUS PERUSAHAAN MANUFaktur SEKTOR INDUSTRI BARANG KONSUMSI)	Risma Esta Yulianti; Utami Puji Lestari; Indianik Aminah	Politeknik Negeri Jakarta
56	1433-4265-2-RV	ASPAK	FAKTOR MANAJERIAL SEBAGAI PREDIKTOR IMPLEMENTASI ANGGARAN DI LINGKUNGAN YANG BERISIKO: PERAN TEKANAN ANGGARAN SEBAGAI PEMODERASI	Dhea Rizki Yunita; Baldrice Siregar; Haryono Subiyakto	STIE YKPN
57	1412-4213-1-RV	ASPAK	TWEETING #BLTDANADESA: SOCIAL INTERACTION ON THE REALLOCATION OF VILLAGE FUNDS FOR HANDLING COVID-19 PANDEMIC ON TWITTER	Mohammad Herli; Hamidah	Universitas Wiraraja; Universitas Airlangga
58	1383-4100-2-RV	ASPAK	PENGARUH STRUKTUR MODAL, UKURAN PERUSAHAAN, INTELLECTUAL CAPITAL TERHADAP NILAI PERUSAHAAN, DENGAN KINERJA KEUANGAN SEBAGAI VARIABEL INTERVENING (STUDI KASUS PADA PERUSAHAAN MANUFaktur YANG TERDAFTAR DI BEI PERIODE 2017-2019)	Eka Dwi Agustin; Anwar Made; Ati Retna Sari	Universitas PGRI Kanjuruhan Malang
59	1284-3775-1-RV	ASPAK	PENGARUH KUANTITAS DAN KUALITAS SUSTAINABILITY DISCLOSURE TERHADAP EARNINGS INFORMATIVENESS PADA PERUSAHAAN YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2016-2019	Chikita Priscila; Yie Ke Feliana	Universitas Surabaya
60	1497-4428-2-RV	ASPAK	ANALISIS KOMPARATIF ATAS PERLAKUAN AKUNTANSI ASET BIOLOGIS BERDASARKAN PSAK NO.69 (STUDI PADA UD.BAROKAH DAN UD.MAKMUR)	Binti Nur Asiyah; Nur'i Hidayatush Shalichah	UIN Sayyid Ali Rahmatullah Tulungagung
61	1281-4060-2-RV	ASPAK	PENGARUH DANA BAGI HASIL TERHADAP ASET TETAP INFRASTRUKTUR DENGAN BELANJA MODAL INFRASTRUKTUR SEBAGAI PEMEDIASI STUDI PADA PEMERINTAH DAERAH KABUPATEN/KOTA SE-SUMATRA TAHUN 2018	Syukriy Abdullah; Hady Maulana	Universitas Syiah Kuala
62	1441-4286-3-RV	ASPAK	DETEKSI FINANCIAL STATEMENT FRAUD MENGGUNAKAN BENEISH M SCORE PADA PERUSAHAAN YANG MELAKUKAN IPO 2019	Ramaditya Rizky Effendi; Novi Nugrahani; Kartika Dewi Sri Susilowati	Politeknik Negeri Malang



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63	1329-3907-1-RV	ASPAK	PENGARUH FREE CASH FLOW, UKURAN PERUSAHAAN, DAN PROFITABILITAS TERHADAP MANAJEMEN LABA (STUDI EMPIRIS PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BEI)	Alif Rahman; Dhaniel Syam; Tri Wahyu Oktavendi	Universitas Muhammadiyah Malang
64	1429-4253-2-RV	ASPAK	KOMPARASI KINERJA KEUANGAN SEBELUM DAN SELAMA PANDEMI COVID-19 PADA PERUSAHAAN SEKTOR KESEHATAN YANG TERDAFTAR DI BURSA EFEK INDONESIA	Widya Nur Alisyah; Lantip Susilowati	UIN Sayyid Ali Rahmatullah Tulungagung
65	1232-3637-2-RV	ASPAK	FAKTOR- FAKTOR DALAM MENINGKATKAN PENGUNGKAPAN GREEN BANKING	Nada Khamilia; Wahyudin Nor	Universitas Lambung Mangkurat
66	1440-4281-1-RV	ASPAK	MENILIK TREN LITERATUR PENELITIAN ADOPTSI IFRS DI INDONESIA	Sukmawati; Sri Pujiningsih	Universitas Negeri Malang
67	1306-3848-1-RV	ASPAK	PENGARUH TRANSPARANSI ANGGARAN DAN PARTISIPASI MASYARAKAT TERHADAP KUALITAS PENGELOLAAN KEUANGAN DESA	Suaibatul Islamiyah; Sigit Kurnianto	Universitas Airlangga
68	1292-3801-1-RV	ASPAM	THE ROLE OF LEADERSHIP FUNCTION AS A MEDIATING VARIABLE BETWEEN LEADERSHIP BEHAVIOR AND ORGANIZATIONAL PERFORMANCE	Stefanie Maria Natasha Nugroho; Niluh Putu Dian Rosalina Handayani Narsa	Universitas Airlangga
69	1305-3845-1-RV	ASPAM	DETERMINAN EFEKTIVITAS IMPLEMENTASI ANGGARAN BERBASIS KINERJA PADA PEMERINTAH DAERAH BANYUWANGI	Wiwik Setyaningsih; Sigit Kurnianto	Universitas Airlangga
70	1279-3761-1-RV	ASPAM	PENDEKATAN LEAN SERVICES DAN RISK MANAGEMENT DALAM MEMPERTAHKAN KELANGSUNGAN USAHA PERHOTELAN DI MASA PANDEMI COVID-19	Meidina Aulia Savitri; Novita	Universitas Trilogi
71	1229-3624-2-RV	ASPAM	DETERMINAN YANG MEMPERNGARUHI CAPAIAN PENERIMAAN RETRIBUSI DAERAH PROVINSI KAL-SEL	Adya Ferina; Ade Adriani; Achmad Suhaili	Universitas Lambung Mangkurat
72	1455-4333-1-RV	ASPAM	TIPE KEWENANGAN ANGGARAN DAN RASIONALISASI PELIMPAHAN TANGGUNG JAWAB PADA PERILAKU KEKENDURAN ANGGARAN AKIBAT TEKANAN KEPATUHAN	Made Aristia Prayudi; Nyoman Suadnyana Pasek	Universitas Brawijaya; Universitas Pendidikan Ganesha
73	1319-3918-1-RV	ASPAM	PENGARUH PENERAPAN BUDAYA ORGANISASI ISLAM TERHADAP KINERJA KARYAWAN (SURVAI PADA KARYAWAN YAYASAN UNIVERSITAS ISLAM BANDUNG)	M. Rafi Farandhi L.; Rini Lestari	Universitas Islam Bandung



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74	1303-3839-1-RV	ASPGG	PENGARUH ROLE STRESS TERHADAP KINERJA INTERNAL AUDITOR DENGAN SELF-EFFICACY SEBAGAI VARIABEL MODERASI (STUDI EMPIRIS PADA AUDITOR BPKP PERWAKILAN PROVINSI JAWA TIMUR)	Farahdila Ayu Putri Prasetya; Sigit Kurnianto	Universitas Airlangga
75	1506-4463-2-RV	ASPGG	SUDAHKAH ASAS PENGELOLAAN KEUANGAN DESA TERIMPLEMENTASI?	Aprina Nugrahesthy Sulistya Hapsari; Natasia Alinsari; Alfiananda Prasetya	Universitas Kristen Satya Wacana
76	1487-4414-1-RV	ASPGG	TRANSPARANSI, AKUNTABILITAS DAN TEMUAN AUDIT TERHADAP TINGKAT KORUPSI DI INSTANSI PEMERINTAH	Indri Agustin Ningsih; Tarjo	Universitas Trunojoyo Madura
77	1510-4464-1-RV	ASPGG	ANALISIS IMPLEMENTASI GOOD CORPORATE GOVERNANCE PENGELOLA ZAKAT (STUDI KASUS PADA BAZNAS KABUPATEN KUDUS)	Saida Ulfa; Jadzil Baihaqi	IAIN Kudus
78	1254-3689-2-RV	ASPGG	AKUNTABILITAS DAN TRANSPARANSI DIINTERVENING KOMPETENSI SDM TERHADAP KUALITAS LAPORAN KEUANGAN BUMDES	Angela Trisna Suryani; Supami Wahyu Setiyowati	Universitas PGRI Kanjuruhan Malang
79	1467-4350-1-RV	ASPGG	IMPLEMENTASI GOOD CORPORATE GOVERNANCE DAN UKURAN PERUSAHAAN TERHADAP KINERJA KEUANGAN PERUSAHAAN SEKTOR LOGAM	M. Windy Linggar Yanti; Siti Sunrowiyati	STIE Kesuma Negara
80	1322-4521-1-RV	ASPGG	DETERMINAN KINERJA PENYELENGGARAAN PEMERINTAH DAERAH: UKURAN DAERAH, OPINI AUDIT, TEMUAN AUDIT DAN TINDAK LANJUT REKOMENDASI HASIL PEMERIKSAAN (STUDI EMPIRIS PADA KABUPATEN/KOTA DI INDONESIA TAHUN 2016-2017)	Ade Setiawan	IAIN Surakarta
81	1256-3700-1-RV	ASPGG	PERENCANAAN ANGGARAN BERBASIS KEPENTINGAN UMMAT (STUDI PADA TK YAA BUNAYYA SURABAYA)	Nur Handayani; Maratus Zahro; Susanti	STIESIA Surabaya
82	1353-3993-1-RV	ASPGG	FAKTOR-FAKTOR YANG MEMPENGARUHI TRANSPARANSI INFORMASI PEMERINTAH DAERAH MELALUI WEBSITE RESMI PEMERINTAH PROVINSI DI INDONESIA	Misbah Muhiddin; Wahyudin Nor; Achmad Suhaili	Universitas Lambung Mangkurat
83	1374-4057-3-RV	ASPGG	PERCEIVING ACCOUNTABILITY OF VILLAGE FUND FROM "THE DARK SIDE" - A DRAMATURGY STUDY	Vika Putri Amelia; Benih Hartanti	STIE PGRI Dewantara Jombang



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84	1252-3792-1-RV	ASPGG	PENGARUH STANDAR AKUNTANSI PEMERINTAH, SISTEM PENGENDALIAN INTERNAL, KOMPETENSI STAF AKUNTANSI, DAN PEMANFAATAN TEKNOLOGI INFORMASI TERHADAP KUALITAS LAPORAN KEUANGAN PEMERINTAH DAERAH (STUDI KASUS PADA SATUAN KERJA PERANGKAT DAERAH KOTA SURABAYA)	Moch. Faizin; Sjamsul Hidayat; Gita Desipradani; Anna Marina	Universitas Muhammadiyah Surabaya
85	1492-4525-1-RV	ASPGG	TWO DECADES OF ACCOUNTABILITY IN INDONESIA: A SYSTEMATIC LITERATURE REVIEW WITH LEXIMANCER	Taufik Kurrohman; Siska Aprilia; Kun Hing Yong	University of Jember, Indonesia; GPS Research Institute, Indonesia; Griffith University, Australia
86	1304-3842-1-RV	ASPGG	PENGARUH TATA KELOLA TERHADAP KINERJA BADAN USAHA MILIK DESA DI JAWA TIMUR	Budiharjo Iswanu; Sigit Kurnianto	Universitas Airlangga
87	1410-4210-1-RV	ASPGG	KOMPETENSI APARATUR DESA, SISTEM PENGENDALIAN INTERNAL, PEMANFAATAN TEKNOLOGI INFORMASI, KOMPENSASI, DAN AKUNTABILITAS PENGELOLAAN DANA DESA; APAKAH BERKAITAN?	Anatun Haliyah; Hafidhah	Universitas Wiraraja
88	1299-3828-2-RV	ASPGG	AKUNTABILITAS DANA BANTUAN OPERASIONAL SEKOLAH (BOS)	Sopian; Asqolani	Politeknik Keuangan Negara STAN
89	1471-4361-2-RV	ASPGG	EVALUASI ADANYA REFOCUSING DAN REALOKASI ANGGARAN TERHADAP KINERJA BBKP SURABAYA TAHUN ANGGARAN 2020	Listyana Era Murti; Sopannah; Khojanah Hasan	Universitas Widyagama Malang
90	1258-3932-1-RV	ASPGG	MENEROPONG TRANSAKSI FINANCIAL TECHNOLOGY (FINTECH) SYARIAH DENGAN PERSPEKTIF HIFDZU MAL	Aisyah Putri; Mohammad Nizarul Alim	Universitas Trunojoyo Madura
91	1445-4294-2-RV	ASPSIA	PENGALAMAN AUDIT, INDEPENDENSI, SKEPTISISME PROFESIONAL AUDITOR TERHADAP PENDETEKSAN FRAUD : TEKANAN WAKTU SEBAGAI VARIABEL MODERASI	Nurlita Novianti; Kemala Maulida	Universitas Brawijaya
92	1328-3899-2-RV	ASPSIA	AUDITOR SWITCHING DAN FAKTORNYA SEBAGAI UPAYA MENJAGA INDEPENDENSI	Annisa Dini Fathonah; Darti Djuharni; Sonhaji	STIE Malangucewara
93	1401-4181-1-RV	ASPSIA	PENGARUH ETIKA AUDIT, FEE AUDIT, DAN REPUTASI AUDITOR TERHADAP KUALITAS AUDIT PADA KANTOR AKUNTAN PUBLIK (KAP) DI KOTA MALANG	Dwi Anggarani; Endah Puspitosarie; Sandika Hayudi Khrisna	Universitas Widyagama Malang
94	1428-4251-1-RV	ASPSIA	MITIGASI RISIKO SIKLUS PENGELUARAN GEREJA XYZ DI TIGARUNGGU, SUMUT	Nathania Carissa Tjahja Pranata	Universitas Kristen Satya Wacana

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95	1336-3931-1-RV	ASPSIA	PENGARUH TEKNIK AUDIT BERBANTUAN KOMPUTER DAN KOMPETENSI AUDITOR TERHADAP KUALITAS AUDIT (SURVEI PADA AUDITOR BPKP JAWA BARAT)	Muhammad Diponegoro Dzikron; Pupung Purnamasari	Universitas Islam Bandung
96	1413-4219-1-RV	ASPSIA	VILLAGE'S STRATEGIC IN FACING POTENTIAL FRAUD ON SISTEM KEUANGAN DESA (SISKEUDES)	Kezya Audela; Felicia A. Hadiluwarsa; Ika Kristianti	Universitas Kristen Satya Wacana
97	1507-4459-1-RV	ASPSIA	PENGARUH INDEPENDENSI DAN KOMPETENSI TERHADAP KUALITAS AUDIT DENGAN ETIKA AUDITOR SEBAGAI VARIABEL MODERATING	Yuli Ratna Sari; Istutik	STIE Malangkuçewara
98	1398-4171-1-RV	CG	RENTANG KISAH LITERATUR TATA KELOLA PERUSAHAAN INDONESIA	Leni Agustina; Ani Wilujeng Suryani	Universitas Negeri Malang
99	1270-3730-2-RV	CG	CORPORATE GOVERNANCE, ENVIRONMENTAL PERFORMANCE, AND MEDIA EXPOSURE ON CARBON EMISSIONS DISCLOSURE	Kenny Ardillah; Henry Febrian Wijaya	Institut Teknologi dan Bisnis Kalbis; Universitas Matana
100	1415-4222-2-RV	CG	KEARIFAN RELIGIUS DALAM IMPLEMENTASI SISTEM PENGENDALIAN MANAJEMEN PENCEGAHAN FRAUD: STUDI FENOMENOLOGI HUSSERLIAN	Akhmad Riduwan; Andayani	STIESIA Surabaya
101	1400-4174-1-RV	CG	ANALISIS PENGARUH CORPORATE SOCIAL RESPONSIBILITY TERHADAP EARNINGS MANAGEMENT: ETIS ATAU OPORTUNIS?	Andre Ageng Wibowo; Ani Wilujeng Suryani	Universitas Negeri Malang
102	1261-3709-1-RV	CG	HUBUNGAN KOMPENSASI CEO TERHADAP MANAJEMEN LABA: APAKAH KONDISI PANDEMI COVID-19 IKUT MEMPENGARUHI?	Elizabeth Jessica; Vania Nanda Djaja; Yulius Jogi Christiawan	Universitas Kristen Petra
103	1482-4395-2-RV	CG	MENERAPKAN PRINSIP-PRINSIP GOOD GOVERNANCE PADA LEMBAGA PENDIDIKAN PESANTREN	Yuniep Mujati Suaidah; Ella Rohmatillah	STIE PGRI Dewantara Jombang
104	1218-3586-1-RV	CG	ANALISIS FRAUD PENTAGON THEORY PADA INDIKASI FINANCIAL STATEMENT FRAUD PERUSAHAAN SEKTOR PROPERTY DAN REAL ESTATE DI INDONESIA, MALAYSIA, DAN SINGAPURA	Ybanez Vijeysechan Hamadi; Daniel Sugama Stephanus	Universitas Ma Chung
105	1349-3975-2-RV	CG	FRAUD PENTAGON THEORY: INDIKASI TERHADAP FRAUDULENT FINANCIAL REPORTING (STUDI EMPIRIS PADA PERUSAHAAN SEKTOR KEUANGAN NON-BANK YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2017-2019)	Briantama Maulidza Rizky; Fera Tjahjani; Widanarni Pudjiastuti	STIE Malangkuçewara
106	1249-3682-1-RV	CG	ADA APA DENGAN BANK JATIM DAN KEUANGAN BERKELANJUTAN DI MASA PANDEMI?	Okta Sindhu Hartadinata; Elva Farihah	Universitas Airlangga; BMT Muda



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107	1486-4413-1-RV	CG	PREDIKSI KECURANGAN LAPORAN KEUANGAN: STUDI PADA PERUSAHAAN TRANSPORTASI DI INDONESIA	Ainur Rosania; Tarjo	Universitas Trunojoyo Madura
108	1217-3582-1-RV	CG	AKUNTANSI FORENSIK DAN AUDIT INVESTIGATIF DALAM KASUS KORUPSI MASSAL ANGGOTA DPRD KOTA MALANG TAHUN 2015	Firasari Febriyanti; Daniel Sugama Stephanus	Universitas Ma Chung
109	1282-3769-1-RV	CG	HUBUNGAN KARAKTERISTIK GOOD CORPORATE GOVERNANCE TERHADAP MANAJEMEN LABA RIIL : PERAN MODERASI TINGKAT PENDIDIKAN CHIEF FINANCIAL OFFICER	Micheline Clarissa; Michelle Tevi Goeinawan; Yulius Jogi Christiawan	Universitas Kristen Petra
110	1442-4285-2-RV	CG	KARAKTERISTIK DEWAN DIREKSI DAN MANAJEMEN LABA	Christella Norica; Hendra Wijaya	Universitas Katolik Widya Mandala Surabaya
111	1311-3865-2-RV	CG	PERAN CORPORATE SOCIAL RESPONSIBILITY PADA KINERJA NON KEUANGAN PT. SERIBU SATU ALAMI BERBASIS KEARIFAN LOKAL	Cicik Ferawati; Nur Hayati	Universitas Trunojoyo Madura
112	1241-3666-1-RV	CG	PENGARUH PROFITABILITAS, LEVERAGE, UKURAN PERUSAHAAN, DAN DEWAN KOMISARIS TERHADAP PENGUNGKAPAN SUSTAINABILITY REPORT	Risnakhul Solikah; Daniel Sugama Stephanus	Universitas Ma Chung
113	1317-3878-1-RV	CG	PENGARUH INVESTASI SUMBER DAYA MANUSIA TERHADAP KUALITAS AUDIT	Febri Erlina Susanti; Sigit Kurnianto	Universitas Airlangga
114	1344-3960-1-RV	CG	APAKAH GREEN COMPANY MENINGKATKAN KINERJA KEUANGAN? : STUDI EMPIRIS PADA PERUSAHAAN PERTAMBANGAN DI INDONESIA	Deddy Kurniawansyah; Indah Prastiwi	Universitas Airlangga
115	1493-4444-1-RV	CG	IMPLEMENTASI PROGRAM CORPORATE SOCIAL RESPONSIBILITY (CSR) SELAMA PANDEMI COVID-19 DALAM Mendukung SUSTAINABLE DEVELOPMENT GOALS (SDGS) STUDI KASUS DESA ADAT PADANGTEGAL	Ketut Kartika Sari; Ninik Yudianti	Universitas Sanata Dharma
116	1265-3717-1-RV	CG	PENGARUH CORPORATE GOVERNANCE TERHADAP VOLUNTARY RISK DAN FORWARD LOOKING DISCLOSURE PADA PERUSAHAAN YANG TERDAFTAR DI BEI PADA PERIODE 2017-2018	Antania Candra Gunawan; Yie Ke Feliana	Universitas Surabaya
117	1473-4368-1-RV	PAK	EFFECTIVE STRATEGY FOR DEVELOPING WRITTEN COMMUNICATION COMPETENCE: A MIXED METHOD STUDY	Diana Tien Irafahmi	Universitas Negeri Malang
118	1224-3607-1-RV	PAK	PENGARUH DIMENSI FRAUD HEXAGON TERHADAP PERILAKU KECURANGAN AKADEMIK MAHASISWA AKUNTANSI (STUDI KASUS MAHASISWA BIDIKMISI JURUSAN S1 AKUNTANSI UNIVERSITAS TRUNOJOYO MADURA)	Venny Ayu Rahmawati; Rita Yuliana	Universitas Trunojoyo Madura





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SAYYID ALI RAHMATULLAH  
TULUNGAGUNG



Konferensi Regional Akuntan VIII

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126	1327-3908-2-RV	PPJK	TAX AUDIT SIGNAL CONTRIBUTE TO THE DIMINISHING OF TAX HAVEN BENEFICIARY FIRM VALUE	Elisa Tjondro; Gracia Pulcheria Valentina; Sianne Ivana Gunawan; Yohannes Dewantoro	Universitas Kristen Petra



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127	1380-4080-1-RV	PPJK	FAKTOR-FAKTOR YANG MEMENGARUHI TERHADAP KEPUTUSAN TRANSFER PRICING DENGAN GOOD CORPORATE GOVERNANCE SEBAGAI VARIABEL MODERASI (STUDI EMPIRIS PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2016-2020)	Ali Sandy Mulya	Universitas Budi Luhur
128	1417-4224-2-RV	PPJK	KONEKSI POLITIK DAN KEPEMILIKAN ASING PADA PENGHINDARAN PAJAK DENGAN PEMODERASI GENDER DIVERSITY EKSEKUTIF	Limpat Akbar Yudanto; Theresia Woro Damayanti	Universitas Kristen Satya Wacana
129	1348-3965-1-RV	PPJK	ENSURING LEGAL CERTAINTY OF VAT TRANSACTIONS IN INDONESIA IN RESPONSE TO IFRS 15	Prianto Budi Saptono; Ismail Khozen	Universitas Indonesia
130	1366-4029-1-RV	PPJK	PUTUSAN PENGADILAN PAJAK PADA POKOK SENGKETA DASAR PENGENAAN PAJAK PPN EKSPOR	Hastanti Agustin Rahayu	Universitas Islam Negeri Sunan Ampel Surabaya
131	1228-3622-1-RV	PPJK	FAKTOR PENENTU MINAT WAJIB PAJAK BADAN ATAS INSENTIF PERPAJAKAN DI MASA PANDEMI COVID-19 (STUDI KASUS PADA KANTOR PELAYANAN PAJAK PRATAMA MALANG SELATAN)	Ayu Fury Puspita; Adham Medyanta	Universitas Brawijaya
132	1230-3627-1-RV	PPJK	PENGARUH KOMPENSASI EKSEKUTIF DAN KEBERAGAMAN GENDER TERHADAP AGRESIVITAS PAJAK: SEBUAH TINJAUAN DARI PERSPEKTIF TUJUAN PEMBANGUNAN BERKELANJUTAN	Indrawan Wijaya; Alfa Rahmiati	Universitas Airlangga
133	1475-4502-1-RV	PPJK	IMPLEMENTASI PMK NOMOR 09 TAHUN 2021 BAGI WAJIB PAJAK UMKM DI KABUPATEN SUMENEP	Fauziah Nirmala Putri; Moh. Faisol	Universitas Wiraraja
134	1373-4055-1-RV	PPJK	PENGARUH CEO YANG BERPENGALAMAN BEKERJA LUAR NEGERI TERHADAP PENGHINDARAN PAJAK	Giovanni Dewa Pramana; Sigit Kurnianto	Universitas Airlangga
135	1320-3884-1-RV	PPJK	ANALISIS KEPERILAKUAN PENGGUNA E-FILING WAJIB PAJAK ORANG PRIBADI DI MALANG BERDASARKAN TECHNOLOGY ACCEPTANCE MODEL (TAM)	Sahala Rizkita Damsis; Imam Subekti	Universitas Brawijaya
136	1485-4405-2-RV	PPJK	PENGARUH CORPORATE SOCIAL RESPONSIBILITY DAN PROFITABILITAS TERHADAP AGRESIVITAS PAJAK DENGAN UKURAN PERUSAHAAN SEBAGAI VARIABEL MODERASI (STUDI PADA PERUSAHAAN MANUFAKTUR DI BEI PERIODE 2017-2019)	Aminul Amin; Sarah Oktaviani	STIE Malangkuçewara



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137	1240-3663-1-RV	PPJK	PENGARUH PAJAK, MEKANISME BONUS, DAN TUNNELING INCENTIVE TERHADAP KEPUTUSAN TRANSFER PRICING (STUDI EMPIRIS PADA PERUSAHAAN MANUFAKTUR SEKTOR INDUSTRI DASAR DAN KIMIA DI INDONESIA YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2017-2019)	Fathul Jannah; Sarwani; Rifqi Novriyandana; Enny Hardi	Universitas Lambung Mangkurat
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139	1508-4461-2-RV	PPJK	PENGARUH PAJAK PENGHASILAN BADAN, UKURAN PERUSAHAAN, TAX HAVEN COUNTRY, DAN KUALITAS AUDIT TERHADAP AGRESIVITAS TRANSFER PRICING PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BEI PERIODE 2016-2018	Jessica Gracia; Amelia Sandra	Kwik Kian Gie School of Business
140	1457-4326-2-RV	PPJK	PENGARUH OVERCONFIDENCE MANAJER DAN CAPITAL INTENSITY TERHADAP PENGHINDARAN PAJAK YANG DIMODERASI OLEH KUALITAS AUDIT	Elia Rossa	Universitas Bhayangkara Jakarta Raya
141	1222-3601-1-RV	PPJK	ANALISIS VARIABEL YANG MEMENGARUHI PENERIMAAN PAJAK DI NEGARA-NEGARA G20	Cindy Gunawan; Dian Wijayanti	Universitas Ma Chung
142	1286-3782-1-RV	PPJK	PAJAK PENGHASILAN INFLUENCER ATAS ENDORSEMENT DI INDONESIA : KETENTUAN DAN REALITA	Sulis Rochayatun; Aqidahtul Nur Izza	Universitas Islam Negeri Maulana Malik Ibrahim
143	1357-3991-2-RV	PPJK	FAKTOR-FAKTOR YANG MEMENGARUHI AGRESIVITAS PAJAK PADA PERUSAHAAN MANUFAKTUR DI BURSA EFEK INDONESIA	Karina Yulia Hermawati; Yohanes	Universitas Trisakti
144	1361-4008-2-RV	PPJK	TAX HAVEN LINK CONTRIBUTE TO THE DIMINISHING OF TAX EVADER FIRM VALUE	Elisa Tjondro; Celine Gunadi; Clara Clarissa; Thalia Elizabeth Mulyono	Universitas Kristen Petra
145	1233-3641-2-RV	PPJK	APLIKASI AKUNTANSI PAJAK (ANPAK) TEROBOSAN INTEGRASI PENCATATAN UMKM	Daffa Abyan; Annisa Pratiwi Bulkaini; Nadine Nariendra	Universitas Indonesia
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147	1341-3951-2-RV	PPJK	FAKTOR-FAKTOR DETERMINAN YANG MEMPENGARUHI INDIKASI TAX AVOIDANCE PADA PERUSAHAAN MANUFAKTUR DI INDONESIA	Tania Ayu Widyawati; Sri Ambarwati; Tri Astuti	Universitas Pancasila



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148	1419-4228-1-RV	PPJK	FACTORS AFFECTING USER SATISFACTION ON E-FILING SYSTEM IN INDONESIA	Fathimatus Zahro Fazda Oktavia; Eki Andhika Ratnawardani; Annisa Fitriana	Politeknik Negeri Malang
149	1421-4232-1-RV	PPJK	PENGARUH PENGGUNAAN E FILING TERHADAP TINGKAT KEPATUHAN WAJIB PAJAK: RELAWAN PAJAK SEBAGAI VARIABEL MODERASI PADA KPP PRATAMA BANGKALAN	Fadil; Fariyana Kusumawati	Universitas Trunojoyo Madura
150	1289-3806-1-RV	SIAEP	FAKTOR-FAKTOR YANG MEMPENGARUHI AUDIT REPORT LAG	Siti Aulia Nur Rahmah; Wahyudin Nor	Universitas Lambung Mangkurat
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152	1351-3979-1-RV	SIAEP	STUDI KEPERILAKUAN PENGGUNAAN APLIKASI ATLAS DAN PENGARUHNYA PADA KUALITAS AUDIT	Rio Satria Wardhana; Imam Subekti	Universitas Brawijaya



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## **ABSTRAKSI ARTIKEL KRA VIII TAHUN 2021**



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1403-4196-1-RV

## DETERMINAN INTENSI APARATUR SIPIL NEGARA UNTUK MELAKUKAN *WHISTLEBLOWING* PADA PTKIN DI KALIMANTAN SELATAN

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### **ABSTRACT**

*This study was conducted to examine and analyze the effect of attitude (X1), organizational commitment (X2), personal cost (X3), fraud seriousness level (X4), religiosity (X5), and reward (X6) on the intention to do whistleblowing (Y) for the State Civil Servants at PTKIN in South Kalimantan. The research is a type of research quantitative approach. This research used primary data collected from questionnaire survey. Participants of the study were 110 State Civil Servants at PTKIN in South Kalimantan. Data were collected through simple random sampling and analyzed using multiple linear regression. This study showed that attitude, organizational commitment, fraud seriousness level, and reward had significant effects on the intention to do whistleblowing. In contrast, personal cost and religiosity did not significantly affect the intention to do whistleblowing. Further research can add new variables such as organizational protection and reporting lines, and can use the mix method, exploring supporting data to strengthen the results of statistical analysis.*

**Keywords:** *whistleblowing intention, whistleblower, fraud*



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1276-3752-2-RV

## KOSMOLOGI *RITUAL LABUHAN LARUNG SESAJI* MEMAKNAI KONSEP HOMOGENITAS BIAYA

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**Abstract:** *Research to reveal the formation of fishermen's income based on homogeneity of costs concept is shown in the ritual labuhan larung sesaji cosmology. This concept gives meaning to the presence of marine and fisheries blue accounting. Qualitative methods with a phenomenological approach are used in this study. The results show the homogeneity of costs that all stages of ritual larung sesaji activity or the elements in it (represented by costs) have the same position or importance in generating income. On the basis of this idea, all stages of ritual activities contribute or contribute to fishermen's income creation of in proportion to costs. So, if amount of costs for ritual activities have occurred, then in fact amount of revenues have been formed or collected, the amount of which is in accordance with income and costs ratio. The homogeneity of costs concept contributes to interpreting the presence of marine and fisheries blue accounting based on sustainability of marine living resources and fish catches. Accounting based on open access resources, and marine sustainability as marine biota for logistical growth of fish stocks or populations without operating costs for pisciculture.*

**Keywords:** *Marine and fisheries blue accounting, ritual labuhan larung sesaji, and homogeneity of costs.*

1463-4346-2-RV

## HUMAN CAPITAL ON SMALL MEDIUM ENTERPRISES' PERFORMANCE: THE ROLE OF MANAGEMENT ACCOUNTING PRACTICES AS MEDIATING (EMPIRICAL STUDY DURING PANDEMIC COVID-19)

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**Abstract:** *The purpose of this study is to understand the role of management accounting practices (MAPs) as mediating in the relationship of human capital and small medium enterprises' (SMEs') performance. There is still limited study that proved empirically that MAPs must be used by the owner of SMEs to plan and control business particularly in the pandemic of covid-19. The populations of this study are SMEs in East Java. We use convenience sampling as a technique. The data collection use e-survey through social media whatapps as Whatapps and Line is the most used social media in Indonesia. The data collection is 108 SMEs'. The hypotheses testing use partial least square-structural equation modeling (PLS-SEM). The results show that there is (1) positive relationship between human capital and SMEs performance, (2) positive relationship between MAP and SMEs performance, and (3) MAP partially mediates the relationship between human capital and SMEs performance. The findings of this study have several implications: (1) human capital has an important role in SMEs, as it is an antecedent variable, (2) MAPs support the SMEs owner to make better decisions in the pandemic, (3) SMEs use MAP to plan, control, and to fulfill the value for customer. So that, the business can be sustain and even growing big.*

**Keywords:** *pandemic covid-19, human capital, management accounting practices, SMEs' performance*





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1237-3652-2-RV

## URGENSI APLIKASI BERBASIS *GOOGLE MAPS* PADA KEBERLANGSUNGAN USAHA *ENTREPRENEUR* MUSLIM (STUDI PADA KABUPATEN DEMAK)

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**Abstract:** *The digital world is predicted to be a crucial point for all human activities, including business activities. Some indicators that can be used today include the increase in expenditure on digital advertising, the growth in the use of smartphones that provide easy internet access. This article analyzes the implementation of the emergence of new entrepreneurs who use the digital world as a form of electronic marketing (e-marketing). This research approach uses a phenomenological approach, in the context of qualitative research. The researcher measures as a facilitator who contributes to the reality constructed by the subject of the research. The purpose of this article is the urgency of implementation Google Maps for sustainable business. The results of this research evidence that the implementation of e-marketing based on Google maps conducted by Muslim entrepreneurs has a positive impact on the increase of income and the role of technology that facilitates and insure the sustainability of Muslim Entrepreneurs because it is appropriate with the concept of the industrial revolution 4.0.*

**Keywords:** *E-Marketing, Google maps, Business, Entrepreneurs.*

1424-4238-2-RV

## PERAN PENGAMBILAN KEPUTUSAN STRATEGIK TERHADAP TERHADAP KINERJA MANAJERIAL DIMODERASI *MANAGEMENT ACCOUNTING SYSTEM*

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**Abstract:** *The research problems is formulated as follow: (1) does strategic decision making have a positive effect on managerial performance? and (2) does the management accounting system strengthen the influence of strategic decision making on managerial performance? The research aims to test empirically: (1) the positive influence of strategic decision making on managerial performance, and (2) the role of the management accounting system strengthens the positive influence of strategic decision making on managerial performance. Using mixed methods, the research construct includes strategic decision making, management accounting system and managerial performance. Constructs were measured using a questionnaire with a Likert scale of 1-7 measurements. The management accounting system construct was measured using the instrument used by Chenhall and Morris (1986), the strategic decision-making construct was measured by the instrument Jafari and Tabataba'i (2017). Meanwhile, the managerial performance construct was measured by a questionnaire developed by Mahoney et al. (1965). The targeted respondents are cooperative managers using the Rao's (1996) sample size formula. The data that can be analysed are 95 respondents, that were proceeded using SPSS and SmartPLS programs. SPSS was used to test non-response bias and descriptive statistics, and SmartPLS was used to test the hypothesis. Based on the hypothesis test, the research findings showed that: (1) Strategic decision making has a negative effect on managerial performance, and (2) the management accounting system plays a role in weakening the influence of strategic decision making on managerial performance. Research contributes to managers in improving their performance, especially cooperative managers.*

**Keywords:** *Management Accounting System, Strategic Decision Making, Managerial Performance*



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1315-3903-2-RV

## **FINANCIAL SATISFACTION SEBAGAI INDIKASI FINANCIAL SUSTAINABILITY: STUDI PADA MAHASISWA AKUNTANSI YANG MEMILIKI BISNIS**

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**Abstract:** *This study aims to determine the factors that can increase financial satisfaction. Financial satisfaction is one aspect of financial literacy that is important for economic growth. The level of financial satisfaction that has a negative impact on a person's current and future financial forecasts. This research was conducted during the COVID-19 pandemic where people experienced financial anxiety, financial stress, financial self-control. This study uses these factors as predictors and the results of this study state that there is a significant relationship between self-control with financial satisfaction, financial stress and financial anxiety with financial pressure, financial satisfaction. These influencing factors can be aspects of further development in an effort to increase sustainable economic growth.*

**Keywords:** *Self Control, Financial Anxiety, Financial satisfaction, Financial Stress*

1451-4315-1-RV

## ANALISIS BIAYA RELEVAN DALAM PENGAMBILAN KEPUTUSAN MENJUAL ATAU MEMPROSES LEBIH LANJUT PRODUK GUNA MEMAKSIMALKAN LABA

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### *Abstract*

*Calculation of relevant costs can be used as a decision making. One of them is the decision to sell or further process the product. The decision is an important thing for a company in order to generate good profit maximally. Profit becomes a reference for the success rate of management in managing the company. The author conducted research on UD. Sinar Jepara Nganjuk. It became the basis that in making decisions sometimes the company did not use the calculation of the relevant cost approach at the time of selling or further processing the product. The author aims to find out the analysis of relevant costs in making decisions to sell or process more products on UD. Sinar Jepara Nganjuk. This research used descriptive quantitative method. Sources of data used in this study were primary data. Data collection techniques in this study were interviews and documentation and data analysis techniques used were calculating the semi-variable cost separation using the smallest quadratic method, analyzing alternatives in decision making as well as comparing the income statement of the company's contribution. The result of the calculations and analysis is UD. Sinar Jepara Nganjuk earns net profit before tax for wooden planks of Rp. 199,714,496 and Rp. 248,078,450. From the results of the analysis when doing further processing, the product has an additional positive profit difference. The author suggests to the owner of UD. Sinar Jepara Nganjuk to make a decision to further process the product into cabinets, so that profits can be increased.*

**Keywords:** *Relevant Costs, Selling of Further Processing, Profit*



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1350-3976-2-RV

## **PENGARUH PENERAPAN *ENTERPRISE RISK MANAGEMENT* DAN PRINSIP-PRINSIP *GOOD CORPORATE GOVERNANCE* TERHADAP KINERJA PERUSAHAAN (SURVEI PADA BANK SYARIAH DI KOTA BANDUNG)**

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**Abstract :** *The application of enterprise risk management and the application of the principles of good corporate governance can improve company performance. The phenomenon that occurs in the company has not been maximal in the implementation of enterprise risk management and the principles of good corporate governance which causes the poor performance of a company. This study aims to determine the effect of the application of enterprise risk management on the company's performance and the application of the principles of good corporate governance on the company's performance. The method used in this study is a verification method with a quantitative approach. Sources of data used in this study is primary data sources. The collection technique used is a questionnaire. The population of this study is Islamic Banks in the city of Bandung with a target population of 9 Islamic banks in the city of Bandung. The sampling technique in this study is non-probability sampling with the type of convenience sampling. Hypothesis testing used in this study using multiple regression analysis. The results of hypothesis testing show that the application of enterprise risk management affects the company's performance because when enterprise risk management is implemented properly, the company will be ready when bad things happen because there is already risk management from the beginning what will be done so that company performance can be improved. and the application of the principles of good corporate governance affects the company's performance because when good corporate governance is implemented, the company will be structured to run it so that the company's performance can increase.*

**Keywords:** *Company Performance, Application of enterprise risk management, application of the principles of good corporate governance*



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1297-3819-1-RV

## **SURVIVAL STRATEGY DURING THE COVID-19 PANDEMIC: RESEARCH ON THE SUSTAINABILITY OF MSMEs**

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### **ABSTRAK**

*E-commerce* menjadi solusi bisnis yang populer bagi sebagian besar masyarakat untuk meningkatkan pendapatan dan mempertahankan kelangsungan usaha pada masa pandemi Covid-19 ini. Penelitian ini bertujuan untuk mengetahui pengaruh *e-commerce* dan literasi keuangan terhadap kinerja serta kelangsungan UMKM pada masa Covid-19. Penelitian ini menggunakan data primer dengan menyebarkan kuesioner kepada 160 pemilik UMKM di Gunungkidul Yogyakarta. Metode pengambilan sampel yang digunakan adalah *purposive sampling* dengan kriteria tertentu. Alat uji hipotesis yang digunakan adalah SEM-PLS. Penelitian ini merupakan pengembangan beberapa riset yang telah dilakukan sebelumnya dengan model regresi linier, sedangkan penelitian ini menggunakan model struktural karena metode ini mampu mendeteksi model yang lebih rumit. Hasil pengujian hipotesis menunjukkan bahwa *e-commerce* dan literasi keuangan berpengaruh terhadap kinerja dan kinerja berpengaruh terhadap kelangsungan usaha. Hasil penelitian ini diharapkan dapat memberikan masukan kepada pemilik UMKM untuk meningkatkan kemampuan literasi keuangan dan penggunaan *e-commerce* agar mampu bertahan pada situasi lingkungan yang tidak pasti. Selain itu diperlukan support dari pemerintah berupa jaringan infrastruktur agar akses UMKM semakin mudah.

**Kata kunci:** UMKM, *E-Commerce*, literasi keuangan, kinerja, kelangsungan usaha



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1312-3867-1-RV

## APAKAH UKURAN ORGANISASI MEMPERKUAT ATAU MEMPERLEMAH PENGARUH PEMAHAMAN MENAJEMEN TENTANG AKUNTANSI HIJAU TERHADAP PENERAPAN AKUNTANSI HIJAU?

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### Abstract

*The management of public hospitals in Malang Raya, of course, must have an understanding of green accounting in an effort to implement green accounting by good and consistent. To see the green accounting practices, one can also consider the role of the type/class of the hospital which is an indicator of the size of the hospital organization. The purpose of this study is to analyze and find out whether management's understanding of green accounting has an effect on the green accounting practices in public hospitals in Malang Raya? . This survey research is a descriptive quantitative research using a correlational approach. The test uses Moderated Regression Analysis (MRA) because it consists of Independent Variables (Management's Understanding of Green Accounting), Moderating Variables (Organizational Size), and Dependent Variables (Green Accounting Practices). The population is 40 public hospitals (RSU) in Malang Raya, which are spread in Malang District (22 RSU), Malang City (13 RSU) and Batu City (5 RSU), with the classification of type A (1 RSU), type B (8 RSU), type C (13 RSU) and type D (18 RSU). The sampling method used is probability sampling with stratified sampling, so that 36 samples of public hospitals were collected consisting of 20 RSU in Malang District, 12 RSU in Malang City, and 4 RSU in Batu City. Of the number of samples consists of type A (1 RSU), type B (7 RSU), type C (12 RSU) and type D (16 RSU). The novelty of this research is the use of moderating variables. The results showed that management's understanding of green accounting can affect the green accounting practices in public hospitals in Malang Raya, and the presence of organizational size as a moderating variable can strengthen the effect of management's understanding of green accounting on the green accounting practices by 12.2%. This is indicated by the magnitude of the influence which was initially 15.3% to 27.5% after the existence of organizational size as a moderating variable in this study.*

**Keywords:** Green Accounting, Organizational Size, Management's Understanding



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1332-3915-1-RV

## FIRM PERFORMANCE, GREEN PRODUCT INNOVATION AND FIRM VALUE: EVIDENCE FROM CONSUMER GOODS INDUSTRY

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**Abstrak:** Tujuan dari penelitian ini adalah untuk menguji apakah inovasi produk hijau dapat bertindak sebagai mediator antara kinerja perusahaan dan nilai perusahaan. Jenis penelitian ini adalah penelitian kuantitatif dimana data diolah dan dianalisis menggunakan analisis regresi variabel mediasi dengan metode *causal step* dan *coefficient product*. Subjek penelitian yang digunakan adalah perusahaan sektor FMCG (*Fast Moving Consumer Goods*) yang terdaftar di Bursa Efek Indonesia periode 2019-2020. Hasil analisis menunjukkan bahwa inovasi produk hijau tidak dapat memediasi hubungan antara kinerja perusahaan dan nilai perusahaan. Dalam penelitian ini ditemukan beberapa faktor yang memengaruhi hubungan antara kinerja perusahaan, inovasi produk hijau, dan nilai perusahaan. Adapun beberapa faktor tersebut meliputi kemampuan integratif eksternal dan internal, kemampuan pemasaran dan teknologi, kolaborasi dan keselarasan dengan tim proyek, serta komunikasi yang efektif dengan pemasok. Kegagalan inovasi produk hijau dalam memediasi hubungan antara kinerja perusahaan dan nilai perusahaan pada sektor FMCG di Indonesia disebabkan oleh ketidakmampuan banyak perusahaan pada sektor tersebut dalam memenuhi faktor kesuksesan dalam melakukan inovasi produk hijau.

**Kata kunci:** industri barang konsumen, inovasi produk hijau, kinerja perusahaan, nilai perusahaan





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1452-4314-1-RV

## PENGARUH ETIKA BISNIS DALAM KEGIATAN BERWIRUSAHA DI ERA PANDEMI COVID-19

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### ABSTRACT

*Entrepreneurs in the current era are being faced with the impact of the COVID-19 pandemic, where there is a decline in sales, raw materials and capital difficulties. This study aims to analyze business actors in understanding the values and rules of business ethics and confirm compliance with business ethical principles and the application of business ethics during the covid-19 pandemic. This study uses qualitative methods as well as interviews by telephone and meeting face-to-face with business actors but still applying health protocols, the respondents in this study were 8 people as entrepreneurs. This study uses descriptive qualitative data analysis. The application of business ethics and business strategies is carried out to realize the sustainability of a business during the ongoing global pandemic and also when the pandemic is over for the sake of strengthening business management. The results of this study can be used in providing briefing to every company leader when considering making strategic decisions related to complex morals.*

**Keywords:** *Business Ethics, Entrepreneurship, Covid-19*



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1285-3778-2-RV

## PERAN PENGENDALIAN INTERNAL DALAM PENGELOLAAN KAS PADA USAHA KECIL DAN MENENGAH (STUDI KASUS DI SHITA FARMA)

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### **ABSTRACT**

*New efforts and standing in times of pandemics, will cause problems. If not managed efficiently and effectively. Research is conducted with qualitative description methods looking at a phenomenon conveyed by the owner of fraud committed by employees. The method used by the author compares the implementer and owner with purposive sampling interviewing in depth and finding the root of the problem and providing a way out if found administrative problems due to system control weaknesses. The interviewees are owners and officials related to the cash inflow. Research time for 3 months. To find out the internal control of cash management in support of cash management security to newly formed businesses and efficiency in cash management, this research only limits on the phenomena conveyed by owners by drawing theories from books and journals related to internal control about cash. The findings in this study are less effective internal controls that cause irregularities to inefficient business as one of the factors of fraud committed by employees.*

**Keywords:** Controlled internal, qualitative, effective, efficient



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1287-3787-3-RV

## ANALISIS PENGARUH STRUKTUR KEPEMILIKAN, FINANSIAL *LEVERAGE*, DAN KARAKTERISTIK PERUSAHAAN TERHADAP MANAJEMEN LABA PADA PERUSAHAAN MANUFAKTUR TERDAFTAR DI BURSA EFEK INDONESIA

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### ABSTRACT

*Profit management can be done by managers in certain situations because a lot of attention is on the use of financial statements that are only directed at the company's profit information, and not paying attention to how the profit is generated, this can encourage the management of the company to take some actions called profit management. This study used dependent variables namely profit management (Y) and independent variables namely ownership structure (X1), financial leverage (X2), company characteristics (X3).*

*This research data collection technique is done with library studies and indirect observations. The number of samples set is a number of 10 food and beverage sector manufacturing companies registered in IDX with purposive sampling method. The data processed in this study are data of annual financial statements obtained from the IDX website in <https://www.idx.co.id/>. The data analysis method used is SEM (Structural Equation Modelling) analysis with PLS (Partial Least Square) program application, with hypothesis testing techniques using t (partial) test.*

*The test results of the hypothesis showed that the variable ownership structure, financial leverage had an insignificant effect on profit management, the characteristics of the company had a significant effect on profit management, the ownership structure had a significant effect on financial leverage, financial leverage had a significant effect on the characteristics of the company.*

**Keywords:** *ownership structure, financial leverage, company characteristics, profit management, management accounting*



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1220-3591-1-RV

## BUKTI EMPIRIS PENGARUH FUNDAMENTAL MAKRO EKONOMI TERHADAP PENGHASILAN KOMPREHENSIF LAIN DAN PERSISTENSI LABA KOMPREHENSIF DI INDONESIA

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### Abstract

**Purpose** – An empirical evidence of internal and external factors that affect the value of other comprehensive income (OCI) and their impact on the persistence of comprehensive income.

**Design/Methodology/Approach** – Examines the effect of macroeconomic fundamentals (exchange rate, interest, inflation, IHSG) and company characteristics (size, type of industry, leverage, ownership of financial assets, fixed assets, inventories, sales) on OCI and persistence of comprehensive income, with a sample of 504 companies on the IDX for the period 2016 – 2020.

**Findings** – Macro factors of exchange rate, interest, inflation, IHSG affect the aggregate OCI value and for each item (forex OCI is very sensitive to changes in the IHSG, hedging and translation are sensitive to exchange rates, asset revaluation and actuarial pension liabilities are sensitive to interest and inflation). The size of the company affects the ownership of financial assets, fixed assets, inventories and sales, so the greater the occurrence of OCI from the fair value adjustment. OCI persistence level is the lowest among net income and comprehensive income. OCI is able to mediate the effect of total ownership of financial assets, fixed assets, type of industry and all macroeconomic fundamental indicators on the persistence of comprehensive income.

**Originality/Value** – Accounting research so far has only examined the persistence of net income, while the persistence of comprehensive income is still rare, especially in Indonesia, as well as empirical evidence on the causes of OCI.

**Keywords:** OCI, macroeconomics, persistence of comprehensive income



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1248-3679-1-RV

## **LEVERAGE, DIVERSIFIKASI PRODUK DAN PERFORMA PERUSAHAAN ASURANSI JIWA DI INDONESIA**

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### **Abstract**

*The insurance sector is often faced with dynamic economic changes. Product adjustments to new policies and the availability of funding for the company's operational activities are crucial. This study aims to observe the effect of leverage on the financial performance of life insurance companies and examine the moderation of product diversification on the relationship of leverage to the financial performance of life insurance companies. Firm-size variables and dummy period as control variables. Leverage is proxied by the ratio of total debt to total equity, product diversification uses the Herfindahl index, financial performance is proxied by return on equity. The research sample is 25 life insurance companies in Indonesia that are registered with the Financial Services Authority (OJK) and publish financial reports for the period 2016 to 2020. The data analysis method uses panel regression analysis with the estimation approach of the Chow Test, Hausman Test and Langrange Multiplier Test, and moderated regression analysis. The results show that leverage has a significant negative effect on the performance of life insurance companies, product diversification significantly strengthens the effect of leverage on the performance of life insurance companies. Firm-size has a significant positive effect, while the dummy period variable has no significant effect on the performance of life insurance companies.*

**Keywords:** *leverage, product diversified, financial performance, life insurance.*



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1308-3857-2-RV

## KONSERVATISMA AKUNTANSI SEBELUM DAN SELAMA PANDEMI COVID19

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### **ABSTRACT**

*This study aims to investigate whether there are any differences in the level of conservatism before and during the Covid-19 pandemic. Population of this study all listed companies on the IDX during 2019-2020. Sample of the study was determined by purposive sampling method. The results of the study shows that there is a difference between the level of conservatism before and during the Covid-19 pandemic where the level of conservatism in 2019 is higher than the level of conservatism in 2020. The results of this study confirm the signal theory proposed in this study that during times of uncertainty such as In the economic and financial crisis, companies tend to choose more aggressive accounting practices to provide a positive signal to reduce investor and creditor anxiety.*

**Keyword :** *Accounting Conservatism, Signaling Theory, Covid-19 pandemic.*



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1379-4077-2-RV

## **LOGICAL FALLACY DALAM RISET AKUNTANSI POSITIVISME: CRITICAL LITERATURE REVIEW**

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### **ABSTRACT**

*This article aims to present a critical review of some logical fallacy that is often found in positivism accounting research. Logical fallacy is a form of misguided thinking due to the indiscipline of researchers in compiling data, concepts, and drawing conclusions. Critical reviews were carried out on several research articles published in international academic journals. The critical review focuses on logical fallacies related to the determination of research variables proxies, namely: (a) a priori dichotomy of gender characteristics; (b) dichotomy of auditor quality by category; (c) effective tax rate as an indicator of tax avoidance; and (e) discretionary accruals as an indicator of earnings management. The results of the critical review show that: (a) positivism accounting research must avoid logical fallacy at every stage of research; (b) logical fallacy in research violates academic rules; and (c) logical fallacy causes research results to be misleading so that they are not useful for developing knowledge.*

**Keywords:** *positivism accounting research, logical fallacy, gender, tax avoidance, earningsmanagement*



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1335-3927-1-RV

## THE INFLUENCE OF LEVERAGE AND OPERATING CASH FLOW ON EARNINGS QUALITY THROUGH EARNINGS PERSISTENCE

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### *Abstrak*

*Tujuan penelitian ini adalah untuk menganalisis pengaruh leverage dan arus kas operasi terhadap persistensi laba, pengaruh leverage, arus kas operasi dan persistensi laba terhadap kualitas laba dan pengaruh tidak langsung leverage dan arus kas operasi terhadap kualitas laba melalui persistensi laba sebagai variabel intervening. Penelitian ini menggunakan sampel perusahaan barang konsumsi yang terdaftar di Bursa Efek Indonesia selama tahun 2015 – 2020. Metode sampling yang digunakan dalam penelitian ini adalah purposive sampling. Alat analisis yang digunakan dalam penelitian ini adalah aplikasi Smart PLS 3.0 for windows. Hasil yang diperoleh dari penelitian ini menunjukkan bahwa leverage berpengaruh negatif terhadap persistensi laba, arus kas operasi berpengaruh positif terhadap persistensi laba, persistensi laba berpengaruh positif terhadap kualitas laba, leverage berpengaruh positif tidak signifikan terhadap kualitas laba, arus kas operasi berpengaruh negatif tidak signifikan terhadap kualitas laba. Lebih lanjut leverage dan arus kas operasi memiliki pengaruh tidak langsung terhadap kualitas laba melalui persistensi laba sebagai variabel intervening.*

**Kata Kunci:** *Leverage, Arus Kas Operasi, Persistensi Laba, Kualitas Laba.*





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1302-3836-1-RV

## APAKAH AKUNTAN PROFESIONAL DAN BANKIR DAPAT MEMENGARUHI KUALITAS LAPORAN KEUANGAN?

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### *Abstract*

*This research was conducted to examine the effect of the presence of a Chief Financial Officer who is a licensed professional accountant on the quality of financial reporting. This test also aims to test the impact of this phenomenon that has recently occurred in Indonesia. This phenomenon is the election of a board of directors who have a history as a banker. Quantitative data is used in this study with a sample of 137 manufacturing companies listed on the Indonesia Stock Exchange for the period 2016-2018. In contrast to similar studies conducted outside Indonesia, this study shows that the presence of a licensed professional accountant CFO has no significant effect on the quality of financial statements as measured by earnings management. This study also indicates that the existence of a banker on the board of directors has a significant negative effect on the quality of financial statements as measured by earnings management.*

**Keywords:** *Bankir, Dewan Direksi, CA, Chief Financial Officer, CMA*

1399-4177-1-RV

## MELIHAT EFISIENSI OPERASIONAL PERUSAHAAN MELALUI PENGUNGKAPAN RISIKO DAN USIA CEO

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### **ABSTRACT**

*Increasing competition forces companies to be more efficient. The objective of this study is to investigate the effect of risk disclosure and CEO age on the operational efficiency of 130 manufacturing firms listed on the Indonesian Stock Exchange in 2019. Risk disclosure is coded by the content analysis approach, while operational efficiency is measured by the Data Envelopment Analysis (DEA) approach. Through multiple regression analysis, risk disclosure has a positive effect on operational efficiency, but not the CEO age. These findings suggest that a company becomes more efficient when it discloses more risk, while CEO age has no bearing on the efficiency attained. Risk disclosure acts as a form of risk awareness that demonstrates management's commitment to resolving the problems. According to the stakeholder theory, a company must consider key stakeholders, especially those who encourage it to improve its efficiency, and hence, risk disclosure is required. Risk disclosure has an impact on company's reputation, image and stakeholders' loyalty. The absence of CEO age effect in this study is attributable to the age diversity of board members, and the manufacturing industry's less crucial function of human capital compared to service and creative industries. This research suggests ways for companies to disclose more to improve operational efficiency, as well as ways for investors to invest in firms that are committed to risk disclosure.*

**Keywords:** *age, CEO, DEA, operational efficiency, risk disclosure*

1340-3947-1-RV

## **CRYPTOCURRENCY UNTUK PENGEMBANGAN AKUNTANSI DI INDONESIA**

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### **ABSTRACT**

**Research aims:** *The aim of this study is to analyze and understand the cryptocurrency issues and challenges for accountants and auditors, such as lack of regulation, observe the most relevant accounting treatment for cryptocurrency, the volatility of cryptocurrency, discuss about how to report the cryptocurrency on tax and other relevant areas.*

**Design/Methodology/Approach:** *This study uses the qualitative method with phenomenology approach. Due to the development of technology and innovation, cryptocurrency is rapidly increasing. Under those circumstances, using phenomenology is to explain further about cryptocurrency, not just describe what cryptocurrency really is.*

**Research findings:** *This study provides some basic information about asset classification, holding and trading for cryptocurrency, the difference between cryptocurrency coin and token. The risks of the cryptocurrency are related to the accounting fraud. The outcome suggests the more accounting standard is needed for cryptocurrency to increase the usage of financial information and to reduce the possibility of earnings management that may occur.*

**Theoretical contribution/Originality:** *Contributing to the development of accounting standard, especially in Indonesia. Nowadays, cryptocurrency is so popular, it needs the guidance to record it on responsible Financial Report.*

**Research limitations/Implications:** *This is a qualitative research that can be bias based on the personal views. The time constraints, also the depth and the scope of the topic can be compromised compared to other research by the expertise.*

**Keywords:** *Cryptocurrency, Blockchain, Regulation, ICO*



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1272-3733-1-RV

## STUDI KOMPARATIF BERBASIS METODE RGEC ATAS KINERJA BANK UMUM KONVENSIONAL SEBELUM DAN SELAMA PANDEMI COVID-19

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**Abstract:** *The Covid-19 pandemic caused a decline in the economic sector which had an impact on the banking sector. The purpose of this study was to determine the performance of conventional commercial banks before and during the Covid-19 pandemic based on the RGEC (Risk Profile, Good Corporate Governance (GCG), Earnings, dan Capital) method. The sampling technique used purposive sampling in order to obtain a total sample of 36 banks. The type of data used in this study includes secondary data with the scale used is the ratio scale and ordinal scale. Indicators in measuring financial performance consist of NPL (Non-Performing Loan), LDR (Loan Deposit Ratio), GCG, ROA (Return on Assets), NIM (Net Interest Margin), BOPO (Operating Expenses to Operating Income), and CAR (Capital Adequate Ratio). Data were analyzed using paired sample t test and Wilcoxon signed rank test. The results showed that the financial performance indicators that experienced a decline during the pandemic were LDR, GCG, ROA, and NIM. Financial performance indicators that have increased during the pandemic are NPL, BOPO, and CAR. The results of the hypothesis test show that there are significant differences in conventional commercial banks before and during the Covid-19 pandemic in LDR, GCG, ROA, and NIM. Meanwhile, NPL, BOPO, and CAR do not have a significant difference.*

**Keywords:** *Financial Performance, Risk Profile, Good Corporate Governance, Earnings, Capital*

1296-3816-1-RV

## TINGKAT ICD BERDASARKAN RISIKO DAN BIAYA MODAL PADA PERUSAHAAN INDUSTRI PARIWISATA DI INDONESIA DAN THAILAND

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### ABSTRACT

*This research aims to find the difference in significance between the cost of equity level and beta level towards IC disclosure in Indonesian tourism companies listed in Indonesia Stock Exchange and Thailand tourism companies listed in Thailand Stock Exchange during 2015-2019. This research uses the content analysis method, which produces 31 Indonesian companies and 20 Thailand companies, with a total of 255 years of companies' financial data as the sample for the research. The variables used in this research are cost of equity and beta as the independent variables, and ICD components (HCD, SCD, and RCD) as the dependent variables. The research on the difference between cost of equity and beta level towards IC disclosure was done by a non-parametric method. From this research, there is a difference between IC disclosure in Indonesian companies and Thailand companies, where Indonesian companies disclose more on the RCD aspect and Thailand companies tend to disclose on the HCD aspect. This research's result only shows which components Indonesia and Thailand highlight more, because it is better to disclose more about IC. In this study, there is no significant difference between ICD components' partial disclosure when it is linked to low cost equity level or high cost equity level. However, in IC component disclosure with companies' beta level, the result shows that there is a significant difference, in which the higher the company's beta level, the higher the IC disclosure ranking of the company. Last, this study also found that during the past five years, 2015-2019, IC disclosure has been a trend in tourism companies in Indonesia and Thailand.*

**Keywords:** Intellectual Capital Disclosure, Cost of Equity, Beta, Sustainability, Tourism and Hospitality



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1500-4433-2-RV

## DIVERSITAS GENDER DALAM MENJELASKAN KECURANGAN LAPORAN KEUANGAN

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### **Abstract**

*This study examine the influences of gender diversity toward fraudulent financial reporting. The gender diversity attributes consist the existence, number and percentage of female member in board of director composition. Based on monitoring solution in agency theory perspective, the presence of female director in board composition could play the governance mechanism. Furthermore, female director has more social orientation and risk averse than male. These characteristics can make the differences in governance mechanism from executive board regarding two tier corporate governance context. This research used manufacturing company which listed in Indonesian stock exchange during 2016 until 2019 period. The number of sample in the final identification is 40 firm. The result indicates that gender diversity has significant influence toward fraudulent statement, which is the presence of female director negatively affect the value of M-Score. Whilst, the result from second hypothesis test said that there is no differences level of Beneish M-Score between firm with and without gender diversity.*

**Keywords:** *Fraudulent statement, gender diversity, and Beneish M-Score.*



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1345-3980-1-RV

## **PENGARUH *EARNINGS MANAGEMENT*, *POLITICAL CONNECTION*, *FOREIGN OWNERSHIP* TERHADAP KINERJA PERUSAHAAN**

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### **ABSTRACT**

This study aims to analyze the effect of earnings management, political connections, and foreign ownership on company performance this test was carried out on 92 consumer goods sector companies listed on the Indonesia Stock Exchange (IDX) for the 2017-2019 period. The data were processed using STATA with multiple regression analysis method equipped with the Chow and Hausman specification tests. The results showed that earnings management had a positive effect on company performance, while political connection and foreign ownership had no significant effect on company performance. This finding indicates that the company does not communicate well information related to the company's performance. Therefore, earnings management is often used as an effort to improve company performance. Furthermore, this study also indicates that political connection and foreign ownership are not an important mechanism that can improve company performance. This research adds to the study of company performance and has implications for corporate management and policy makers.

**Keywords:** Company Performance, Earnings Management, Foreign Ownership, Political Connection



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1269-3728-1-RV

## KONSTRUKSI MODEL KUALITAS LAPORAN KEUANGAN DI INDONESIA

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### Abstract

The quality of the financial statements presented by issuers, including their disclosures, is important in order to gain investor confidence in the capital market. This trust can increase if the financial statements are audited by an independent Public Accountant. Therefore, this study aims to construct a model of financial report quality consisting of professional supervision as a moderator of the relationship of competence and independence to audit quality; audit quality as a mediator of the influence of competence and independence on the quality of financial statements. This research was conducted in East Java, primary data in the form of perceptions of Public Accountants at KAP on: competence, independence, audit quality, professional supervision, and quality of financial reports; sourced from 189 Public Accountants as respondents. The data was collected using a questionnaire via <https://bit.ly/.....>. After the data was collected, it was analyzed using Partial Least Square. Before being analyzed, the following tests are carried out: validity, reliability, linearity, and goodness of fit. To test the hypothesis used t-test. The results of this study prove that the financial report quality model is constructed by: first, professional supervision as a moderator is able to strengthen the relationship between competence and independence with audit quality. The tighter the professional supervision, the stronger the relationship with audit quality. Second, audit quality as a mediator is able to increase the influence of competence and independence on the quality of financial reports. The higher the audit quality, the greater the effect on the quality of financial statements.

**Keywords:** competence, professional supervision, audit quality, financial report quality.



1402-4184-2-RV

## **FINANCIAL RESTATEMENTS: BUKTI KEPATUHAN TERHADAP STANDAR AKUNTANSI KEUANGAN DI INDONESIA?**

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### **ABSTRACT**

*The issuance of new and revised PSAKs, which were the result of the convergence of IFRS, had an impact on the restatement of the company's financial statements. This study aims to determine the facts of the restatement of financial statements of public companies in Indonesia. The research method used is descriptive quantitative by analyzing financial reports and CALK for the 2015-2019 period. The results of this study indicate that 69 percent of companies restate their financial statements. The order of sectors that performed the most restatements was (1) the basic industry & chemical sector, (2) the consumer goods industry sector, then (3) the agriculture sector. The majority of restatements are caused by compliance with the PSAK established by the IAI DSAK. The majority of financial statements restatement took place in 2015 and 2018 with PSAK 24, PSAK 69, and reclassification as the main causes. This research proves that there is compliance of public companies with financial accounting standards in Indonesia. This study implies that not all company motives for restating their financial statements are negative.*

**Key words:** *Compliance; Financial Statements; Accounting Standard; Restated*



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1435-4270-1-RV

## **PENGARUH PENGHINDARAN PAJAK DAN ARUS KAS BEBAS TERHADAP MANAJEMEN LABA DENGAN KUALITAS AUDIT SEBAGAI PEMODERASI**

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### ***Abstract***

*Earnings management is managerial activity to influence and change some information of the financial report according to their needs until did not showed the real condition. This study aims to examine the effect of tax avoidance and free cash flow on earnings management with audit quality as a moderating variable. The data used in this study is the secondary data obtained from the financial statements of property, real estate, and building construction companies listed on the sharia stock for the period of 2015-2019. The total sample used was 26 companies for five consecutive years, taken through purposive sampling. The data analysis technique used is multiple linear regression analysis and dummy variable moderation test (subgroup) using Eviews version 10. The results showed that tax avoidance and free cash flow had a positive significant effect on earnings management. Meanwhile audit quality is not able to moderate the relationship between tax avoidance, free cash flow on earnings management.*

***Keywords:*** Tax Avoidance, Free Cash Flow, Earnings Management, Audit Quality



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1331-3913-1-RV

## **PENGARUH *LEVERAGE* DAN KOMITE AUDIT TERHADAP *AUDIT DELAY* DENGAN REPUTASI KAP SEBAGAI VARIABEL MODERASI**

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### ***ABSTRACT***

*This research aimed to discover the effect of leverage and audit committee on the audit delay with KAP reputation as the moderation variable. The research population were mining company listed on the Indonesia Stock Exchange (IDX) in the period of 2014 to 2018. This research method applied, with a quantitative method. Moreover, the data was obtained from [www.idx.co.id](http://www.idx.co.id). The sample number of this research were sixty nine companies. The independent variables profitability and audit committee. The dependent variable is audit delay. Moderating variable is KAP's reputation. This research applied multiple linear regressions analysis techniques. The result of the research, it indicates that the variable of leverage did not affect the audit delay; KAP's reputation was unable to moderate the effect of leverage and audit committee on the audit delay. and the audit committee had an effect on the audit delay.*

**Key words:** *leverage, audit committee, KAP's reputation, audit delay*



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1490-4443-2-RV

## **PSAK 74: KONTRAK ASURANSI DAN INDUSTRI ASURANSI DI INDONESIA, SUDAH SIAPKAH KITA?**

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### **ABSTRACT**

*This research aims to answer four main questions about the concept of insurance practice in Indonesia, the differences between old and new accounting standards related to insurance accounting, the challenges of implementing IFRS 17 in Indonesia, and the readiness of the insurance industry to implement the accounting standards. This study employed the qualitative research inquiry using an interpretive paradigm. The data in this study were sourced from the results of an extensive literature study to synthesize knowledge related to the implementation of IFRS 17 in Indonesia. Several interviews were conducted with academics and insurance practitioners to validate the knowledge. The collected data were analyzed by utilizing the case study analysis procedure. The results of the analysis are used to be conceptually implemented in one of the leading insurance companies in Indonesia. This study concludes that the insurance sector in Indonesia has experienced a major obstacle related to the competence of accountants during the preparation of IFRS 17 implementation. In addition, a major overhaul of the company's accounting information system is necessary to meet all the IFRS 17 requirements. This research contributes to providing insightful knowledge for the Indonesian insurance industry regarding crucial changes in the company's financial reporting system as a result of IFRS 17 implementation.*

**Keywords:** PSAK 74, IFRS 17, Insurance Industry, Financial Accounting, Indonesia.



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1376-4066-1-RV

## REAKSI INVESTOR PADA SAHAM PERUSAHAAN SUB SEKTOR PERHOTELAN, RESTORAN DAN PARIWISATA PADA MASA PANDEMI COVID

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### **Abstract**

*Covid Pandemic has multidimensional effect to economic activity. It affect investor reaction to the prospect of industrial sector in Indonesia. The objective of this study aims to study the investor reaction during Covid pandemic on the shares of hospitality industry, restaurant, and tourism subsector The population of this research is hospitality industry, restaurant, and tourism subsector on the BEI with purposive sampling as its technique. The proxy of investor reaction is Average Trading Volume Activity in monthly basis. This study compares two period of reaction, 7 months before Pandemic and 7 months during Covid Pandemic. The data were analyzed using paired t test. The results showed that there was no difference between before and during Covid Pandemic. Investors are still positive on the prospect of hospitality industry, restaurant, and tourism subsector. It implies on a need of a supportive policy from government to keep the investor's trust, such as issuing tax amnesty for those industry.*

**Keywords:** Covid Pandemic, Average Investor Reaction, and Average Trading Volume Activity.



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1372-4052-2-RV

## MANAJEMEN LABA MELALUI *LOAN LOSS PROVISION* OLEH PERBANKAN DI INDONESIA SEBELUM DAN SAAT PANDEMI COVID-19

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**Abstract:** *This research is motivated by the emergence of the CoronaVirus (COVID-19) pandemic, which impacts the country's economy, especially in the banking sector, which is the leading and most crucial economic sector for every country. This study will assess the actions and incentives of bankers in using Loan Loss Provision (LLP) as a tool for earnings management and its effect on bank financial performance during the crisis period. This study aims to analyze earnings management through Loan Loss Provision (LLP) in the banking industry by comparing data before and before the pandemic. This study was performed on the banking sector in Indonesia. The samples used were 37 companies listed on the Indonesia Stock Exchange in the period 2019-2020. This study uses Moderated Regression Analysis (MRA) and is processed using SPSS version 25. This study found that EBT had a negative effect on LLP during pandemics.*

**Keywords:** *LLP, Banking Sector, Provisions, Pandemics*



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1468-4353-2-RV

## PENGARUH PROFITABILITAS DAN KESEMPATAN INVESTASI TERHADAP NILAI PERUSAHAAN (Studi Kasus Pada Perusahaan Subsektor Makanan Dan Minuman Yang Terdaftar Di BEI Tahun 2017- 2019)

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**Abstract:** *This study aims to analyze the effect of profitability and investment opportunities on firm value in food and beverage sub-sector companies for the period 2017-2019 with the title "The Effect of Profitability and Investment Opportunities on Firm Value (Case Study on Food and Beverage Sub-Sector Companies Listed on the Indonesia Stock Exchange in 2017). - 2019)". This type of research is quantitative research. Where the variables used in this study are Profitability (X1) and Investment Opportunity (X2) as the independent variable and Firm Value (Y) as the dependent variable. This study uses secondary data, namely financial reports and annual reports that have been published by the Indonesia Stock Exchange (IDX). Sampling in this study was obtained by purposive sampling method with certain criteria. The data analysis technique that will be used in this research is multiple linear regression analysis. The results of this study are 1) Profitability Affects Firm Value, 2) Investment Opportunities Affect Firm Value, and 3) Profitability and Investment Opportunities Affect Firm Value.*

**Keywords:** *Profitability, Investment Opportunity, Company Value*

1288-3788-1-RV

## MENGUNGKAP MAKNA PENGELOLAAN KEUANGAN ONLINE SHOP UNTUK KELANGSUNGAN USAHA

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### ***Abstract***

*Sales via the internet or online in 2020 experienced a significant growth of 78% according to data from the Ministry of Communication and Information of the Republic of Indonesia. Because it has various facilities, many people, including students, use social media to run an online business (online shop). However, to maintain a business for the long term, it is necessary to carry out good financial management practices so that the business can avoid failure. This study aims to determine how financial management is practiced by students of UIN Maulana Malik Ibrahim Malang as online shop business owners and how business continuity is viewed from the financial management.*

*This research used qualitative research with phenomenological approach. The data on this research obtained through questionnaires, interviews, observations and documentation. Data analysis uses phenomenological and synthetic reduction stages of the essence of meaning.*

*The results in this study indicate that financial management has been practiced by online shop owners by planning, recording, reporting and controlling. Financial management for business sustainability is interpreted based on the functions and benefits obtained from the experience of online shop owners as the fulfillment of internal information that is used according to the needs and abilities of its users.*

***Keywords:*** *Financial Management, Online Shop, Sustainability*





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1307-3851-1-RV

## ANALISIS PENGARUH KINERJA KEUANGAN TERHADAP PROFITABILIS BANK UMUM SYARIAH DI INDONESIA PERIODE 2015-2019

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### ABSTRAK

*Tujuan penelitian ini untuk mengetahui pengaruh kinerja keuangan terhadap tingkat profitabilitas Bank Umum Syariah di Indonesia selama 5 tahun. Salah satu cara untuk menganalisis tingkat profitabilitas pada Bank Umum Syariah menggunakan analisis rasio keuangan. Rasio yang digunakan dalam penelitian ini yaitu Capital Adequacy Ratio (CAR), Non Performing Financing (NPF), Financing to Deposit Ratio (FDR), dan Dana Pihak Ketiga (DPK) terhadap tingkat Profitabilitas (ROA). Teknik pengambilan sampel menggunakan teknik purposive sampling yang terdiri dari 3 Bank Umum Syariah. Sumber data menggunakan laporan keuangan tahunan yang telah diaudit bersumber dari situs resmi Bank Syariah Indonesia (BSI). Pendekatan penelitian menggunakan kuantitatif dengan metode deskriptif. Analisis data menggunakan analisis regresi data panel dengan model yang terpilih common effect. Sedangkan alat analisa data menggunakan Eviews 9. Hasil analisis secara simultan menunjukkan bahwa kinerja keuangan berpengaruh positif terhadap profitabilitas (ROA) Bank Umum Syariah. Hasil analisis secara parsial, menunjukkan variabel CAR, FDR, dan DPK tidak berpengaruh positif dan tidak signifikan terhadap profitabilitas (ROA Bank Umum Syariah), sedangkan variabel NPF berpengaruh negatif dan signifikan terhadap profitabilitas (ROA) Bank Umum Syariah. Nilai koefisien determinasi dalam penelitian ini 0.724188 yang menjelaskan variasi variabel terikat sebesar 72,41% sedangkan 27,59% dijelaskan oleh variabel bebas lain diluar model.*

**Kata kunci:** Rasio Keuangan, Profitabilitas, Common Effect



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1321-3886-2-RV

## **PENGARUH STRUKTUR KEPEMILIKAN SAHAM, KEBIJAKAN DIVIDEN DAN *GOOD CORPORATE GOVERNANCE* TERHADAP NILAI PERUSAHAAN PADA PERUSAHAAN *FOOD AND BEVERAGE* YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI) TAHUN 2017-2019**

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### **ABSTRACT**

*This study aims to determine the effect of stock ownership on firm value, the effect of dividend policy on firm value, the effect of good corporate governance on firm value, the effect of stock ownership on dividend policy, and the effect of good corporate governance on dividend policy. The sample in this study is the food and beverage sub-sector companies listed on the Indonesia Stock Exchange that publish annual financial reports consistently from 2017-2019. The population of this research is twenty food and beverage companies listed on the Indonesia Stock Exchange in 2017-2019. The sampling method used a purposive sampling approach. The data source is secondary data obtained from the annual report between the 2017-2019 period on the Indonesia Stock Exchange.*

*The data analysis of this research uses the outer model, outer loading after changing the model, and path analysis. With the help of the Partial Least Square program so that there are no many assumptions and definite results are obtained. The results of this study indicate that the data analysis or path coefficient results in the Partial Least Square analysis are aimed at share ownership, dividend policy, good corporate governance and firm value. This study shows that share ownership has a positive and significant effect on firm value, dividend policy has a positive and significant effect on firm value, good corporate governance has a positive and significant effect on firm value, the effect of share ownership has a positive and significant effect on dividend policy, and good corporate governance. positive and significant effect on dividend policy.*

**Keywords:** *Share Ownership Structure, Dividend Policy, Good Corporate Governance, The Value of Company*



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1434-4267-2-RV

## PENGARUH TOTAL ARUS KAS, PRICE TO EARNING RATIONAL DAN SOLVABILITAS TERHADAP FINANSIAL DISTRESS

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### Abstract

*This study aims to examine the ratio of Total Cash Flow, Price To Earning Rational and Solvency Against Financial Distress of manufacturing companies listed on the IDX in 2018-2020. This study uses quantitative methods and uses secondary data as a data source. The technique used in this research is purposive sampling and obtained a sample of 45 manufacturing companies. The data used in this study is secondary data in the form of a documentary. The results of this study indicate that the profitability variable has a negative effect on financial distress with a significant value of 1.1%. Meanwhile, the variables of liquidity, leverage and activity have no effect on the company's financial distress with a significant value of more than 5%-10%.*

**Keywords:** *Total Cash Flow, Price To Earning Rational Solvency and financial distress*



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1369-4041-1-RV

## ANALISIS FUNDAMENTAL, DIVIDEN, OVERCONFIDENCE, DAN PENGAMBILAN KEPUTUSAN INVESTASI SAHAM PADA MASA PANDEMI COVID-19

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### Abstrak

**Abstract:** *The COVID-19 pandemic has spread to many countries around the world and triggered a global financial crisis, including in Indonesia. This is reflected in the decline in stock prices on the Indonesia Stock Exchange. The Composite Stock Price Index experienced a very large decline in March 2020. Investors need to pay attention to several aspects as a basis for making investment decisions, including fundamental analysis, dividends, and overconfidence. Fundamental analysis is an analysis that studies matters relating to the company's financial condition. Dividends are part of the profits distributed by the company to shareholders. Overconfidence is the behavior of investors who are overconfident who usually assume previous success will be a predictor of future success. The purpose of this study is to analyze the effect of fundamental analysis, dividends, and overconfidence on investment decision making. The population in this study are stock investors of companies listed on the Indonesia Stock Exchange. The data obtained from the data collection process were analyzed using Warp PLS. The results show that dividends and overconfidence affect investment decision making, but fundamental analysis has no effect on investment decision making.*

**Keywords:** *Fundamental Analysis, Dividend, Overconfidence, Investment Decision Making, Covid-19*



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1360-4007-1-RV

## KUALITAS AUDIT, PROFITABILITAS, STRUKTUR MODAL, PERTUMBUHAN PERUSAHAAN, DAN UKURAN PERUSAHAAN DALAM PENGARUHNYA TERHADAP NILAI PERUSAHAAN MANUFAKTUR SELAMA PANDEMI COVID-19

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### **ABSTARCT**

*The decline in the value of the market capitalization of manufacturing companies in 2020 worth \$ 309 trillion indicates that the value of manufacturing companies has declined during the COVID-19 pandemic. This study aims to determine the factors that influence the decline in the value of manufacturing companies during the covid-19 pandemic. Factors suspected and tested in this study to influence the value of manufacturing companies during the covid-19 pandemic are audit quality, profitability, capital structure, firm growth, and firm size. This research is a quantitative study using data from manufacturing companies that are regularly listed on the Indonesian Stock Exchange and submit annual reports for 2018-2020. The sample used is made up of 12 manufacturing companies with reasoned sampling as the sampling method. The results of this study indicate that profitability and capital structure have a significant positive effect on the value of manufacturing firms during the covid-19 pandemic. While firm size has a significant negative effect on the value of manufacturing firms during the covid-19 pandemic and the quality of audits and firm growth have no effect on the value of manufacturing firms during the covid-19 pandemic.*

**Keywords:** *audit quality, profitability, capital structure, firm size, firm value*



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1439-4278-2-RV

## **PENGARUH PENERAPAN *GOOD CORPORATE GOVERNANCE* TERHADAP NILAI PERUSAHAAN DENGAN KINERJA KEUANGAN SEBAGAI VARIABEL *MODERATING***

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### **ABSTRACT**

*This research aimed to examine the effect of Good Corporate Governance which referred to commissioner board size, size of board director, audit committee size, institutional and managerial ownership on firm value with financial performance as moderating variable of food and beverages companies which were listed on Indonesia Stock Exchange. The research was quantitative. Moreover, the data collection technique used saturated sampling. In line with this, there were 160 observations from 32 food and beverages manufacturing companies which were listed on Indonesia Stock Exchange during 2015-2019. Furthermore, the data analysis technique used multiple linear regression with Moderated Regression Analysis. The research result concluded that commissioner board size, audit committee size, and managerial ownership did not affect firm value. On the other hand, size of board director and institutional ownership had negative effect on firm value. In addition, commissioner board size, audit committee size, institutional and managerial ownership did not affect firm value even though they had been intervened by financial performance. Meanwhile, size of board director had a positive effect on firm value through financial performance.*

**Key words:** *good corporate governance, firm value, financial performance*



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1310-3861-1-RV

## **PENGUKURAN EFEKTIVITAS PELAKSANAAN SPIN OFF DI INDONESIA: MEMBANDINGKAN EFISIENSI PERUSAHAAN *FULL PLEDGE* DENGAN UNIT USAHA ASURANSI SYARIAH DAN MENGANALISIS KRITERIA *SPIN - OFF***

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### **ABSTRACT**

*This research aims to determine the effectiveness of the spin off implementation in Indonesia by comparing the efficiency of the full pledge sharia insurance industry with the Sharia Business Unit (UUS) and analyzing the spin off criteria. The method used is Data Envelopment Analysis (DEA) in measuring efficiency and descriptive qualitative by conducting interviews with informants from insurance shariah industry, AASI, OJK, and BKF for spin off criteria analysis. The data used is the input data being assets, operating expenses, while the output data is profit and operating income. The results of the study indicate that companies in the form of Sharia UUS have greater efficiency in profit than those with full pledges, but provide different efficiencies to the company's operating income. In addition, from the analysis of criteria, the UUS industry so far has not been able to achieve the amount of tabarru funds and participant investment of 50% of the parent fund. Based on these facts, the effectiveness of the spin off implementation has not been realized optimally. The factors that support the realization of effectiveness are leadership commitment, financial management strategies, professional human resources, the role of government and regulatory bodies .*

**Key words:** *Effectiveness; Spin Offs; Sharia Insurance; DEA; Criteria; Factor*



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1236-3650-2-RV

## **DISKURSUS SEMIOTIKA DEKONSTRUKTIF BAGI HASIL: STUDI KRITIS-POSTMODERNIS DERRIDEAN**

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**Abstract:** Profit sharing is multi-interpretation form of sharia accounting symbol which teach us that the truth we believe is not the only truth. The main points of the research are: (a) to understand the interpretation of profit sharing by accounting practitioners and non-accounting practitioners with Derrida's deconstructive semiotics; and (b) to perform a deconstructively semiotics-reading about the text related with their interpretation of profit sharing. So, we can reveal the hidden realities of profit sharing interpretation. This reseach is performed based on the critical-postmodern approach, especially based on the Jacques Derridean's philosophy, deconstructive semiotics analysis express some realities that are; (a) profit sharing as a guarantee for any profits as well as losses from the result of business that has been mutually agreed upon; (b) profit sharing as a justice, justice for the rights and obligation of each member of the business cooperation agreement; (c) profit sharing as an agreement and responsibility, the form of agreement that occurs at the beginning of the collaboration and responsibility for the operational of the business cooperation activities; and (d) profit sharing as a consequence, its gives bussiness profit consequence of every business policy.

**Keywords:** profit sharing, critical-postmodern, deconstructive-semiotics





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1267-3749-1-RV

## IMPELEMENTASI ETIKA TRANSENDEN BERBASIS TAUHID PADA KODE ETIK AKUNTAN: SEBUAH PEMIKIRAN

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### **Abstract:**

*Sementara ini kita memahami bahwa ilmu pengetahuan itu terpisah dari agama, seperti kita ikuti dalam pemikiran berbagai insan. Tetapi dengan penelitian library bisa dijelaskan bahwa cara itu adalah kurang sesuai dengan ide diajarkannya agama di dunia ini. Bahwa dengan library research dapat diungkapkan pemikiran jernih tentang perlunya agama melandasi seluruh pemikiran manusia tentang ilmu pengetahuan.*

If we following some people thought relevant to the science, we will find that some of them think that the science is separate from the religion. Bu with the library research we conducted, it can be explained that this method (the understanding of the science is separated from the religion) is not in accordance with the idea of teaching religion in this world. That with the library research, a clear thinking can be expressed about the need for religion to underlie all of human thinking about the science.

**Kata Kunci:** transenden, tauhid (Islam), kode etik akuntan, library research.



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1339-3941-1-RV

## **JIHAT AMMAH: PERUMUSAN KEMBALI DEFINISI ASET PESANTREN**

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### ***Abstract:***

*While most researchers are "trapped" at a pragmatic level, they see pesantren as having the same characteristics as non-profit entities. Consequently, all accounting concepts have the same "taste" as modern accounting. In particular, the definition of assets in pesantren accounting guidelines tends to have the same meaning as assets in modern accounting. By looking at the nature of pesantren beyond non-profit entities, this study attempts to examine the "power" of assets in the pesantren accounting guidelines and reformulate the definition of pesantren assets. The method used is a literature study and in-depth interviews with informants. Excavation of the definition of assets refers to the Qur'an to obtain a depth of analysis. Finally, this study re-proposes a definition of pesantren assets that goes beyond modern accounting in which pesantren assets are controlled by jihat ammah. The results contributed greatly to IAI for input and consideration in designing the pesantren accounting guidelines.*

**Keywords:** *Assets, Jihat Ammah, Pesantren Accounting Guidelines, Pesantren*

1238-3654-2-RV

**PENGUNGKAPAN IDENTITAS ETIS ISLAM, *ISLAMIC INTELLECTUAL CAPITAL*,  
UKURAN PERUSAHAAN DAN KINERJA KEUANGAN PERBANKAN SYARIAH  
(STUDI PADA OTORITAS JASA KEUANGAN TAHUN 2016-2019)**

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**ABSTRACT:** *This study aims to analyze the influence of disclosure Islamic ethical identity, Islamic intellectual capital, and company size on the financial performance of Islamic banking proxied by Return on Asset (ROA). disclosure Islamic ethical identity variable is proxied by ethical identity index, Islamic intellectual capital variable is proxied by iB-VAIC<sup>TM</sup>, company size variable is proxied by natural logarithm of total assets. This research uses associative research with a quantitative approach design. The population and sample in this study are Islamic Banks registered in the Financial Services Authority (OJK) for the 2016-2019 period. The Sampling technique used purposive sampling technique which obtained 10 Islamic Banks and the data used as many as 36 data. This study uses secondary data using the documentation method. The data used are the annual reports of each Islamic Banks obtained from the website of the Financial Services Authority (OJK) and the official website of the Islamic Banks which were sampled and hypotheses were tested using multiple regression analysis with SPSS version 25. The results of this study indicate that the disclosure Islamic ethical identity and Islamic intellectual capital partially have a positive influence on the financial performance of Islamic banking proxied by Return on Asset (ROA). Meanwhile, the variable company size has a negative influence on the financial performance of Islamic banking proxied by (ROA).*

**Keywords:** *Islamic ethical identity, Islamic intellectual capital, company size, and financial performance.*



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1314-3873-1-RV

## ANALISIS AKUNTABILITAS PENGELOLAAN DANA MASJID NAMIRA LAMONGAN (STUDY KASUS DI MASJID NAMIRA LAMONGAN)

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### ABSTRACT

*This study aims to determine how accountability in mosque management. Accountability in the management of the mosque is very important which is useful for increasing the trust of the congregation and the prosperity of the mosque. This research is a qualitative research conducted at the Namira Lamongan mosque and uses a case study research type, to obtain the desired information and data in detail, detail, and depth. The results of the study show that the accountability of mosque fund management contains spiritual values and the accountability that exists in the Namira mosque is quite good because the mosque administrator is responsible for managing funds by prioritizing mosque services for congregations in order to prosper the mosque, although in compiling reports on fund management, the mosque Namira Lamongan is still simple which only consists of four columns, namely cash in, funds from the mosque's founder, cash out, ending balance.*

**Keyword :** *Accountability, Management, Mosque*



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1363-4014-1-RV

**PENGARUH ISLAMIC CORPORATE GOVERNANCE, ISLAMIC INTELLECTUAL CAPITAL, ZAKAT, KINERJA KEUANGAN (SCnP Model) DAN ISLAMIC ETHICAL IDENTITY TERHADAP SUSTAINABLE BUSINESS (STUDI EMPIRIS PADA PERBANKAN SYARIAH NEGARA REGIONAL ASEAN)**

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**ABSTRACT**

*The purpose of this study is to analyze the impact of Islamic Corporate Governance disclosure, Islamic Intellectual Capital, Zakat, Financial Performance (SCnP Model), and Islamic Ethical Identity on Sustainable Business. This study uses a quantitative approach. The data used is secondary data with content analysis data collection techniques on the annual reports of 5 Islamic banks for the 2015-2019 period in ASEAN countries. Methods of data analysis in this study using multiple linear regression. The results showed that (1) Islamic Corporate Disclosure has no effects on Sustainable Business, (2) Islamic Intellectual Capital has no effect on Sustainable Business, (3) Zakat has no effect on Sustainable Business, (4) Financial Performance (SCnP Model) has no effect on Sustainable Business, (5) Islamic Ethical Identity has an effect on Sustainable Business. This research is expected to provide input for Islamic entities, especially Islamic banks in developing aspects of financial and non-financial performance as well as reminders of the importance of the concept of sustainability, especially the obligations in preparing sustainability reporting.*

**Keyword:** *Islamic Corporate Governance, Islamic Intellectual Capital, Zakat, Islamic Ethical Identity, Sustainable Business*



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1255-3695-1-RV

## ANALISIS PRAKTIK MURABAHAH DAN IJARAH PADA PRODUK PEMBIAYAAN DI BMT NUSANTARA BERBASIS PSAK SYARIAH

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### ABSTRACT

*The purpose of this study is to identify, analyze and describe the application of murabahah and ijarah contracts to multi-service financing products in the perspective of Islamic financial accounting standards (PSAK) 102 and 107. This type of research is a case study qualitative research that uses a comparative descriptive approach. Analysis of the data used is pairing pattern based on the premises empiri and patterns predicted researchers, followed by the manufacture of explanation is to do the explanation of the results pairing dipr pattern ediksi with empiri in detail so that the final stage is to give conclusions on the research undertaken. The results of the study stated that the application of the murabahah contract to the Multi Jasa Barokah financing product at BMT Nusantara was fully in accordance with the Statement of Islamic Financial Accounting Standards (PSAK) 102, however, the application of the ijarah contract to the Multi Jasa financing product Barokah at BMT Nusantara has not fully complied with the Statement of Islamic Financial Accounting Standards (PSAK) 107.*

**Keywords:** *PSAK 102 and PSAK 107, Murabahah and Ijarah contracts, BMT Nusantara.*



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1483-4403-1-RV

## PENGARUH PENGUNGKAPAN *ISLAMIC SOCIAL REPORTING* DAN TIPE PERUSAHAAN TERHADAP KINERJA PERUSAHAAN SYARIAH YANG TERDAFTAR DI BURSA EFEK INDONESIA

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### **ABSTRACT**

*Companies should allocate company assets for social and environmental responsibilities. Companies that disclose social responsibility activities will have an impact on the company's reputation and performance so that it is viewed favorably by stakeholders. This study aims to examine the effect of Islamic Social Reporting (ISR) and the type of company on the performance of companies listed on the Indonesia Stock Exchange (IDX). Company performance is proxied by Earning per Share (EPS). The population of this study is companies that are members of the Indonesian Syariah Stock Index (ISSI) which are listed on the Indonesia Stock Exchange (IDX) 2019-2020. The research sample is 176 companies excluding banking and capital companies. This study uses multiple regression analysis. The results showed that the disclosure of Islamic Social Reporting (ISR) and the type of company had a positive effect on the performance of Islamic companies.*

**Keywords:** *Islamic Social Reporting (ISR), Earning per Share (EPS), Sharia Company Performance*



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1461-4335-2-RV

## DETERMINAN *NON PERFORMING FINANCE* PADA BANK PEMBIAYAAN RAKYAT SYARIAH DI INDONESIA

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**Abstract:** *This study aims to empirically test the determinants or factors that affect Non Performing Finance (NPF) in Islamic Finance Banks (BPRS) in Indonesia. The determinants analyzed are internal and external factors. Internal factors consist of the Capital Adequacy Ratio (CAR), Financing to Deposits Ratio (FDR) and Operating Costs for Operating Income (BOPO). Meanwhile, external factors are Inflation, Exchange Rate and Interest Rate (BI Rate). This study uses a quantitative approach. The research data is secondary data obtained from the websites of the Financial Prosecutor Authority (OJK) and Bank Indonesia (BI). The data collection technique is through time series data collection from 2013 to 2020. As for data analysis using multiple linear regression analysis. Based on the results of the study, it shows that the internal factors, namely CAR, FDR and BOPO partially have a positive and significant effect on the NPF. On external factors, the exchange rate variable partially has a positive and significant effect on the NPF, while the BI Rate has a negative and significant effect on the NPF, but the inflation variable partially has no significant effect on the NPF.*

**Keywords:** *Determinants, Non Performing Finance, Internal Factors, External Factors*





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1502-4440-2-RV

## BAZNAS FINANCIAL REPORT PREPARATION SCENARIO: THE AMANAH METAPHOR REFLECTION

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### Abstract

*The purpose of this study was to determine the implementation of PSAK 109 to BAZNAS financial statements. This research is important because of the lack of public trust in the BAZNAS management. This is evident from the results of a survey conducted to the people of East Lombok Regency which states that people prefer to distribute zakat funds directly to mustahiq or non-governmental zakat institutions. This condition occurs due to the low accountability of zakat fund management and reporting in East Lombok Regency. Therefore, it is important to illustrate the transactions that occur at BAZNAS in order to prepare financial statements in accordance with PSAK 109. This research uses a case study qualitative research method. The results show that BAZNAS employees are not familiar with PSAK 109 and the preparation of financial statements according to these standards. This research makes simple illustrations to prepare financial statements based on these illustrations. The results are presented to BAZNAS officers who really appreciate the financial reports. The limitations of this research are passive informants and diversified transactions, which causes officers to be reluctant to study accounting in accordance with PSAK 109. Therefore, further research can be carried out on larger BAZNAS with more varied transactions.*

**KEYWORDS:** PSAK 109, Accountability, Reliability, Financial Report



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1426-4245-1-RV

## ANALISIS IMPLEMENTASI AKAD MUSYARAKAH DALAM PRODUK PEMBIAYAAN PERBANKAN SYARIAH DI INDONESIA

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### ABSTRACT

*This study aims to analyze the application of the musyarakah contract to Islamic banking financing products. This research is a type of qualitative descriptive research, using the literature study technique. Secondary data is used as a source of research data, in the form of literature, reports and results of previous research related to the study topic under study as well as Islamic banking publication report data for the period 2019 which comes from the respective banking websites. Based on research on the implementation of the musyarakah contract in Islamic banking financing products, it is found that the majority of Islamic banks in Indonesia have used the musyarakah contract and the musyarakah mutanaqishah contract in their financing products. Musyarakah financing products at Islamic banks have experienced a significant growth in 2019 and the portion of musyarakah financing to total financing at Islamic banks has also shown a fairly high increase. However, from the perspective of fiqh, there are still some discrepancies in the implementation of musyarakah financing practices in Islamic Banks.*

**Keywords: Akad, Musyarakah, Financing, Islamic Banking**

1388-4129-1-RV

## ANALISIS ABNORMAL RETURN DAN TRADING VOLUME ACTIVITY PADA SAAT PANDEMI COVID-19

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### ABSTRACT

*This study aims to discover investors reactions to the Indonesian Government announcements on COVID-19 pandemic. Their reaction were examined whether there were distiction between abnormal return and trading volume activity before and after the announcements. In this study, the publications involved the primary COVID-19 patients in Indonesia, the PSBB, and the new normal statements. The reseach samples were forty-five share of companies listed in LQ45 on the IDX. The window period in this study were during fifteen days, including seven days before the announcements, the day of statement, and the seven days after the announcement. The data analysis used paired sample t-test technique. As the test results, the study indicated that there was an investor reaction, form abnormal return during the announcement of the first COVID-19 patients in Indonesia, the PSBB statement, and the new normal announcement. Whereas the hypothesis testing presented that there were distinctions between abnormal returns and trading volume activity before and after new normal announcement. Meanwhile, there were different testing results for abnormal returns and trading volume activity before and after the announcement of the first COVID-19 patients and the PSBB. The last showed that there no signtificant differences.*

**Keywords :** *Abnormal Return, Trading Volume Activity, COVID-19 First Patients, PSBB, New Normal*



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1324-3894-1-RV

## **ANALISIS DAMPAK PENERAPAN PSAK 72 ATAS PENGAKUAN PENDAPATAN PENJUALAN EKSPOR TERHADAP KINERJA KEUANGAN PERUSAHAAN LQ45 YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2019 (STUDI KASUS PERUSAHAAN MANUFAKTUR SEKTOR INDUSTRI BARANG KONSUMSI)**

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### **ABSTRACT**

*PSAK 72 is a new guideline of revenue recognition that will become a single accounting standard, and replacing all previous revenue recognition standards. This research aims to determine the implementation of revenue recognition based on PSAK 72 and its effects on the company's financial performance in the liquid 45 listed company on the Indonesia Stock Exchange. The research method uses quantitative descriptive and non-probability purposive sampling techniques. This study uses the 2019 financial statements as a basis for evaluating the impact of that implementation. The company's financial performance is measured using financial ratio analysis. The results showed that based on PSAK 72, income from export still can be recognized. The increase and decrease is only a temporary difference related to the time of revenue recognition, because the period of completion of performance obligations is less than a year. The implementation of PSAK 72 affected the company's financial performance not significantly and no better than the previous standard, PSAK 23. However, when revenue has been recognized because the performance obligation is completed, the company's financial performance can be better and does not appear to be much different to the previous standard.*

**Keywords:** PSAK 23, PSAK 72, Revenue Recognition, Financial Performance

1433-4265-2-RV

## FAKTOR MANAJERIAL SEBAGAI PREDIKTOR IMPLEMENTASI ANGGARAN DI LINGKUNGAN YANG BERISIKO: PERAN TEKANAN ANGGARAN SEBAGAI PEMODERASI

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### Abstract

*This study aims to examine and analyze managerial factors as predictors of budget implementation in a risky environment with budget stress as a moderating variable. The sample of this study uses the provincial government in Indonesia through the purposive sampling method during 2018-2020, so the final sample size is 30 with an observation of 90. The hypothesis is tested using SEM-PLS (SmartPLS). The results of the study suggest that managerial factors have a positive effect on budget implementation, and budget stress reduces the effect of managerial factors on budget implementation. The results of the sensitivity test I suggest that the combination of TERM and TENR as a proxy for measuring managerial factors has a positive effect on budget implementation, and budget stress reduces the effect of managerial factors on budget implementation. The results of the sensitivity test II suggest that there are differences between governors who serve in the fourth or fifth year with the first, second, or third years related to budget implementation, while budget stress is not significantly different. The results of the sensitivity test III suggest that there are no differences related to budget implementation and budget stress for governors who serve in the first period in the fourth or fifth year with the second period in the fourth or fifth year. The results of the sensitivity test IV suggest that there are differences between governors who served in the first period in the fourth or fifth year with the second period in the first, second, or third year related to budget implementation, while budget stress is not significantly different.*

**Key words:** managerial factors, budget stress, budget implementation

1412-4213-1-RV

## TWEETING #BLTDANADESA: SOCIAL INTERACTION ON THE REALLOCATION OF VILLAGE FUNDS FOR HANDLING COVID-19 PANDEMIC ON TWITTER

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**Abstract:** *This paper explores community interactions on social media Twitter for the reallocation of village funds for handling the impact of the Covid-19 pandemic in Indonesia. The pandemic has caused a reallocation of village fund budgets and changes in budget posture and has generated public responses on social media. This study uses Social Network Analysis to analyze people's interaction patterns on social media. We coded each tweet qualitatively and checked where the tweet came from. Finally, we performed twitter data text collection using NVivo software. The findings revealed that there was social interaction on Twitter over changes in the village fund budget for handling the impact of COVID-19 by the government. The communication that occurs is related to the problem of dealing with the pandemic and providing assistance to affected communities. We also found that the pattern of interaction between users who are members of the Twitter network is very tenuous and the flow of information that occurs tends to be slow. The study only observed social interactions on Twitter for the relocation of village fund budgets during the pandemic. This paper discusses the use of hashtags by focusing on social interactions on Twitter about relocating village funds during the pandemic.*

**Keywords:** *village funds, Covid-19, Social Network Analysis, Twitter, Hashtag*



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1383-4100-2-RV

**PENGARUH STRUKTUR MODAL, UKURAN PERUSAHAAN,  
INTELLECTUAL CAPITAL TERHADAP NILAI PERUSAHAAN,  
DENGAN KINERJA KEUANGAN SEBAGAI VARIABEL INTERVENING  
(Studi Kasus Pada Perusahaan Manufaktur Yang Terdaftar Di BEI Periode  
2017–2019)**

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**ABSTRACT**

*The purpose of this study was to determine and examine the effect of capital structure, firm size, and intellectual capital on firm value through financial performance as an intervening variable in manufacturing companies listed on the IDX for the 2017-2019 period. Capital structure is proxied by DER, company size is proxied by total assets, intellectual capital is proxied by VAIC, firm value is proxied by Tobins'q and financial performance is proxied by ROA. This type of research is quantitative using secondary data in the form of numbers contained in financial statements. This research was conducted on 64 samples of manufacturing companies. The sampling technique used is purposive sampling method, the analysis used is path analysis. The results showed that capital structure had no effect on financial performance, firm size had a positive effect on financial performance, intellectual capital had a positive effect on financial performance, capital structure had a positive effect on firm value, firm size had no effect on firm value, intellectual capital had no effect on firm value, financial performance had a positive effect on firm value, financial performance as an intervening variable can't mediate the effect of capital structure on firm value, financial performance as an intervening variable was able to mediate the effect of firm size on firm value, financial performance as an intervening variable was able to mediate the influence of intellectual capital on company value.*

**Keywords:** Capital Structure, Firm Size, Intellectual Capital, Financial Performance, Firm Value.



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1284-3775-1-RV

## **PENGARUH KUANTITAS DAN KUALITAS SUSTAINABILITY DISCLOSURE TERHADAP EARNINGS INFORMATIVENESS PADA PERUSAHAAN YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2016-2019**

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### **ABSTRACT**

*The development of the business world requires companies to not only focus on the financial aspects, but also on the non-financial aspects. Sustainability reports are currently an important topic for corporate reporting. Rational investors consider all aspects in determining investment decisions, including sustainability reports for the sustainability of the company. Currently, disclosure of the sustainability report is not mandatory. However, Undang-Undang Nomor 40 Tahun 2007 about Limited Liability Companies support disclosure of sustainability reports. Number of companies that disclose sustainability reports increases each year. This study aims to measure the effect of quantity and quality of sustainability report disclosure on earnings informativeness. The population that is the object of this research is companies from all sectors that are listed on the Indonesian Stock Exchange and published sustainability reports from 2016 to 2019. The samples obtained and met the criteria were 194 samples. The model used is multiple linear regression with the control variable firm size (SIZE), capital structure (DER), and company performance (ROA). The calculation of the level of sustainability disclosure and quality of sustainability disclosure is carried out using the disclosure index with the GRI 4 standard. The analysis of sustainability disclosure level and quality is carried out by using content analysis. The results of this study indicate that both the quantity or level of disclosure in sustainability disclosures and the quality of disclosures does not have a significant effect on earnings informativeness.*

**Keywords:** *content analysis, earnings informativeness, sustainability disclosure level, sustainability disclosure quality.*



1497-4428-2-RV

## ANALISIS KOMPARATIF ATAS PERLAKUAN AKUNTANSI ASET BIOLOGIS BERDASARKAN PSAK NO.69 (STUDI PADA UD.BAROKAH DAN UD.MAKMUR)

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### *Abstract*

*The agricultural business has limited human resources, with limited expertise. The agricultural business must comply with the reference as stated in PSAK No. 69 which regulates the accounting of biological assets in agriculture. This aims to minimize errors in the calculation according to the accounting for biological assets in PSAK No. 69. This paper is intended to analyze comparatively PSAK No. 69 on UD. Barokah and UD. Makmur regarding the accounting treatment of biological assets in agriculture by using a qualitative approach and type of case study. The data source of this research is primary data which is collected by indept interview. Data analysis techniques in the form of data reduction stage, data presentation stage, data verification and drawing conclusions by checking the validity of the data with data triangulation. The results of the study are 1. The similarities between the two research objects are a) Standard financial reports for broilers by recording financial reports periodically every harvest (35 days). Biological assets come from outside parties by buying biological assets for maintenance and then selling them. Biological assets can be recognized as agricultural products because of past effects even though they were purchased from other parties. Biological assets are measured how much DOC yields and minus maintenance costs. The financial statements disclose the gains and losses for the current period. Biological assets are classified as current assets because they do not carry out the crossbreeding process themselves but with the proceeds from buying DOC (day old chicken) produced by outsiders. b). Broiler financial statement standards UD. Barokah and UD. prosperous in accordance with PSAK 69, namely the statement of fixed assets is always recorded in each accounting period. Biological assets come from breeds not purchases. Agricultural assets are recognized by purchasing or from crossbreeds from past events. Biological assets are measured at initial recognition and at the end of each reporting period at fair value less costs to sell. An entity shall disclose the combined gain or loss arising during the current period upon initial recognition of biological assets and products. The presentation of biological assets in the financial statements is grouped under non-current assets. 2. Analysis of differences in recording biological assets of broiler chicken farms UD. Barokah and UD. Prosperity lies in the placement of the account. Financial reporting standards used by UD. Barokah is still simple and there are financial reports that have not applied applicable accounting standards. UD. Barokah does not record biological assets that have been classified in PSAK No. 69 (paragraph 43) which distinguishes between mature assets and immature assets. The implication of this research is that the skill of recording financial statements is improved, so that it is in accordance with PSAK No. 69.*

**Keywords:** Accounting Treatment, Biological Assets, PSAK No. 69.



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1281-4060-2-RV

**PENGARUH DANA BAGI HASIL TERHADAP ASET TETAP INFRASTRUKTUR  
DENGAN BELANJA MODAL INFRASTRUKTUR SEBAGAI PEMEDIASI  
Studi pada Pemerintah Daerah Kabupaten/Kota Se-Sumatra  
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**ABSTRACT**

*This study aims to examine the effect of profit-sharing funds (locally called Dana Bagi Hasil) on infrastructure fixed assets with infrastructure capital spending as a mediator variable in the Sumatera region. The population in this study is the financial statements of district/city governments throughout Sumatra in 2018 with a sample of 98 financial according to the research objectives. The data used in this study is secondary data. Model of analysis using simple linear regression and multiple regression with path analysis approach. The results show that there is a positive and significant influence between profit sharing funds on infrastructure fixed assets in regencies/cities on the island of Sumatra. The results of the path analysis test confirm the role of infrastructure capital expenditure as a variable that mediates the relationship between profit sharing funds and infrastructure fixed assets.*

**Keywords:** Profit Sharing Fund; Infrastructure fixed assets; infrastructure capital spending, path analysis



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1441-4286-3-RV

## **DETEKSI *FINANCIAL STATEMENT FRAUD* MENGGUNAKAN *BENEISH M SCORE* PADA PERUSAHAAN YANG MELAKUKAN IPO 2019**

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### **ABSTRACT**

*Cases fraud often occur when a company conducts an Initial Public Offering (IPO) with the aim of obtaining the maximum initial share price. This study aims to identify and detect fraudulent financial statements of companies conducting IPOs for the 2019 period by using the Beneish M Score Model which has eight variables which aims to find out where the company is committing fraudulent financial statements. This type of research is a quantitative with descriptive method and uses secondary data from the annual financial statements of companies that conducted IPOs in 2019. The objects used is selected by using purposive sampling method, with samples of 30 from 55 companies that carried out IPOs for the 2019 period. The results of this study show that 20 companies are classified as manipulators with a percentage of 66.66%, and 10 companies are classified as non-manipulators with a percentage of 33.34% in 2019. Based on these results there are still many IPO companies that commit fraud in the 2019's financial statements, so investors and creditors are expected to be more careful in choosing companies to invest their capital in.*

**Key Words:** *Beneish M Score, Fraud, IPO*



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1329-3907-1-RV

## PENGARUH *FREE CASH FLOW*, UKURAN PERUSAHAAN, DAN PROFITABILITAS TERHADAP MANAJEMEN LABA (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di BEI)

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### Abstract

*The research aims to test and provide empirical evidence regarding the effect of free cash flow, company size and profitability on earnings management. The population used in this study were all manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the period 2019. By using purposive sampling technique, a sample of 119 companies was obtained. This research uses the SPSS<sub>25</sub> statistical tool. The results showed that free cash flow had a negative effect on earnings management. company size had a negative effect on earnings management. profitability has a positive effect on earnings management. These results indicate that the company should further increase free cash flow, increase company size and reduce profitability to minimize earnings management actions.*

**Keyword :** *company size, earnings management, free cash flow, profitability*



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1429-4253-2-RV

## KOMPARASI KINERJA KEUANGAN SEBELUM DAN SELAMA PANDEMI COVID-19 PADA PERUSAHAAN SEKTOR KESEHATAN YANG TERDAFTAR DI BURSA EFEK INDONESIA

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**Abstrack** : Indonesia's economic condition at the end of 2019 experienced a shock caused by the trade war between China and America wich was then followed by an outbreak of deadly virus called Covid-19. At the begining of 2020 it was officially announced that the Covid-19 pandemic had penetrated into Indonesia, wich directly affected the pace of the country's economy. The weakness of economic level could change in the financial performance of various companies, including companies engaged in the health sector. Therefore, it is necessary to analyze financial ratios to determine the level of change in the company's financial performance. In study research, the researchers used quantitative methods with comparative research. The sample in this research consisted of 14 companies from a total population of 22 health sector companies listed on the Indonesia Stock Exchange. Data analysis used in this research is a type of comparative analysis. The result of research show that there was a decrease in the solvency ratio, liquidity ratio, and activity ratio. While the profitability ratio increased. Overall, the company's financial performance in health sector did not experience significant changes between before Covid-19 pandemic and when Covid-19 pandemic occured.

**Keywords:** Covid-19 Pandemic, Company's Financial Performance, Health Sector Company

1232-3637-2-RV

## FAKTOR- FAKTOR DALAM MENINGKATKAN PENGUNGKAPAN GREEN BANKING

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### ABSTRACT

*The concept of sustainable development contains the idea that the state has an obligation to improve the lives of people in their country. One of them is through economic growth which is balanced consideration of climate change problem. Banks as financial institutions have a vital role in a series of government plans for the success of sustainable development. one of the strategies that can be applied by the banking sector regarding the sustainability issue is through the implementation of green banks.*

*The purpose of this study was to examine and analyze the influence of Operational Cost of Operating Income (BOPO), Capital Adequacy Ratio (CAR), Financial Slack, Human Resource Slack, Sustainability Officer, and Sustainability Committee on green banking disclosure and also to analyze the differences between green banking disclosure before and after the issuance of POJK Number 51 / POJK.03 / 2017 concerning sustainable finance of 12 sample companies of bank sub-sectors listed on the IDX during the 2016-2019 period.*

*The analysis used in this study was multiple linear regression analysis to examine the causality relationship between independent variables on green banking disclosures, as well as the Wilcoxon test to determine differences in the level of disclosure before and after POJK Number 51/POJK.03/2017 issuance.*

*The results of this study indicate that there are differences in green banking disclosures before and after the issuance of POJK Number 51 / POJK.03 / 2017. In addition, it was also found a positive significant effect of the sustainability committee on green banking disclosure while Operational Costs on Operating Income (BOPO), Capital Adequacy Ratio, Financial Slack, Human Resource Slack, and Sustainability Officer was found to have no significant effect.*

**Keywords:** *Green Banking Disclosure, Sustainability Finance Regulation, Sustainability Report.*



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1440-4281-1-RV

## MENILIK TREN LITERATUR PENELITIAN ADOPTSI IFRS DI INDONESIA

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### **ABSTRACT**

*This research aimed to review the development of IFRS research literature in Indonesia in 2011 to 2020. This review is based on IFRS research articles from nationally accredited journals. The method used in this research a Systematic Literature Review with a bibliometric approach and content analysis. The results showed that the publication of IFRS articles increased in 2014 with the number of authors dominated by two researchers. Research in Indonesia is dominated by the theme of the effect of IFRS convergence on earnings quality. It is necessary to develop research on the theme of implementation and development of IFRS convergence because the articles found related to this theme were still very minimum. When compared with existing research abroad, there was a common focus of research on the theme of the IFRS convergence effect. However, there were differences in research theme trends where the most studied theme in Indonesia was related to the effect of IFRS convergence, while in abroad the most studied theme was related to the implementation of IFRS convergence.*

**Keywords:** *IFRS, IFRS Research Literature, Systematic Literature Review, Bibliometrics, Content Analysis*



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1306-3848-1-RV

## PENGARUH TRANSPARANSI ANGGARAN DAN PARTISIPASI MASYARAKAT TERHADAP KUALITAS PENGELOLAAN KEUANGAN DESA

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### *Abstract*

*This study aims to examine the effect of budget transparency and community participation on the quality of village financial management. This study uses a quantitative method using primary data in the form of a questionnaire totaling 90. The population is 189 villages in Banyuwangi Regency, and the samples are Village Apparatus who held positions as village heads, village secretaries, village treasurers, heads of secretaries, head of affairs, village heads and community leaders. The sampling technique used is purposive sampling where the researcher has set specific criteria that are in accordance with the research objectives. Technical analysis of the data in this study uses the Partial Least Square (PLS) method with the help of the smartPLS version 3. The results show that budget transparency has a significant effect on the quality of village financial management, and community participation significantly affects the quality of village financial management.*

**Keywords:** *Budget Transparency, Community Participation, Quality of Village Financial Management*





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1292-3801-1-RV

## THE ROLE OF LEADERSHIP FUNCTION AS A MEDIATING VARIABLE BETWEEN LEADERSHIP BEHAVIOR AND ORGANIZATIONAL PERFORMANCE

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### ABSTRAK

*Penelitian ini menguji hubungan antara perilaku kepemimpinan dan kinerja organisasi, hubungan perilaku kepemimpinan dan fungsi kepemimpinan, juga hubungan fungsi kepemimpinan dan kinerja organisasi, serta hubungan perilaku kepemimpinan dan kinerja organisasi dengan fungsi kepemimpinan sebagai variabel mediasi. Data penelitian diperoleh dari 282 staf aparatur negara dari 62 Organisasi Perangkat Daerah (OPD) di Kota Surabaya. Hasil dari penelitian ini terbukti adanya hubungan positif antara perilaku kepemimpinan dan kinerja organisasi, serta membuktikan bahwa fungsi kepemimpinan dapat memediasi secara parsial hubungan perilaku kepemimpinan dan kinerja organisasi. Penelitian ini diharapkan dapat memberikan wawasan kepada pemimpin pada Organisasi Perangkat Daerah (OPD) mengenai pentingnya perilaku dan fungsi kepemimpinan yang baik dalam memimpin organisasi, sehingga dapat mencapai kinerja organisasi yang lebih baik.*

**Kata kunci:** *fungsi kepemimpinan, kinerja organisasi, perilaku kepemimpinan*



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1305-3845-1-RV

## DETERMINAN EFEKTIVITAS IMPLEMENTASI ANGGARAN BERBASIS KINERJA PADA PEMERINTAH DAERAH BANYUWANGI

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### *Abstract*

*This study aims to examine and analyze the effect of organizational commitment, information technology systems, quality of human resources, rewards, and punishment on the effectiveness of the implementation of performance-based budgets in the Banyuwangi Regional Government. The population in this study is the Regional Government Organization (RGO) in Banyuwangi Regency with a total of 25 RGOs. Sample is an officer who is directly involved in the preparation of performance-based budgeting at the RGO of Banyuwangi Regency, namely 72 samples. Then the data is processed using data analysis techniques Partial Least Square (PLS). The results showed that: 1) organizational commitment has a positive effect on the effectiveness of performance-based budgeting, 2) information technology systems have a positive effect on the effectiveness of performance-based budgeting, 3) the quality of human resources has a positive effect on the effectiveness of implementation. performance-based budgeting, 4) rewards have a positive effect on the effectiveness of the implementation of performance-based budgets, 5) sanctions have a positive effect on the effectiveness of implementing performance-based budgets.*

**Keywords:** *organizational commitment, information technology systems, quality of human resources*



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1279-3761-1-RV

## PENDEKATAN *LEAN SERVICES* DAN *RISK MANAGEMENT* DALAM MEMPERTAHANKAN KELANGSUNGAN USAHA PERHOTELAN DI MASA PANDEMI COVID-19

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### ABSTRACT

*The risk due to the Covid-19 pandemic has a tremendous impact on the company's business continuity, so handling is needed to ensure the company's business continuity. Therefore, this study aims to provide recommendations for risk mitigation and the implementation of the Kaizen concept to help hotels maintain their business continuity. This study will look at the effect of risk management and the lean services approach using Kaizen in maintaining the continuity of the hospitality business during the Covid-19 pandemic. This study uses descriptive qualitative analysis and quantitative analysis using Partial Least Square (PLS). The object of research is the hotel industry in Indonesia. The data collection method is using a questionnaire distributed to hotel management and employees in several cities in Indonesia via google form. The results of this study conclude that the application of risk management recommendations has a positive effect on business continuity. The application of the Kaizen concept also has a positive effect in helping hotels maintain their business continuity, referring to the current pandemic conditions. The application of risk management and the Kaizen concept can minimize risks due to Covid-19 and increase the effectiveness and efficiency of hotel work processes.*

**Key words:** Risk management, lean services, Kaizen, going concern.



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1229-3624-2-RV

## DETERMINAN YANG MEMPERNGARUHI CAPAIAN PENERIMAAN RETRIBUSI DAERAH PROVINSI KAL-SEL

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**Abstract:** *This study examines the influence of (1) the relationship between leadership commitment on the retribution receivable; (2) the relationship between supervision on the retribution receivable; (3) the relationship between human resources on the retribution receivables; (4) the relationship between regulation on the retribution receivables in south borneogovernment. Data collection resulted from thirty eight local government head of personal division retribution in south borneo province. Multiple Regression Analysis as the data analysis method. The results of study showed prove that human resources have a positive effect on the achievement of retribution receipts, while leadership commitment, supervision and the regulatory system have no effect on the achievement of retribution receipts. This means that the more quality the human resources in the SKPD, the higher the achievement of retribution receipts. For the SKPD, this means that SKPD must always improve the quality of human resources in the SKPD by providing education, training, as well as giving awards and clear and firm sanctions.*

**Keywords:** *Retribution Receivables, Leadership Commitment, Supervision, Human Resources, Regulation.*



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1455-4333-1-RV

## TIPE KEWENANGAN ANGGARAN DAN RASIONALISASI PELIMPAHAN TANGGUNG JAWAB PADA PERILAKU KEKENDURAN ANGGARAN AKIBAT TEKANAN KEPATUHAN

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### ABSTRACT

*Budgetary slack is considered as a financial non-ethical behavior that can be caused by pressure from superiors. In this condition, subordinates will create budgetary slack because they rationalize it by displacing responsibility for their actions to their superiors. This study aims to examine the effect of obedience pressure and budget authority type toward the use of displacing responsibility rationalization and the creation of budgetary slack behavior. This study implements laboratory experiment research with a 2x2 between-subjects factorial design and uses 88 final year accounting students as surrogates. Participants were randomly allocated into four groups, that is a group with superior pressure and with superior budget-authority (TA-KA); a group with superior pressure and with subordinate budget-authority (TA-KB); a group with no pressure from superiors and with superior budget-authority (TTA-KA); and a group with no pressure from superiors and with subordinate budget-authority (TTA-KB). Participants are conditioned in setting in which they role as a finance staff of a division that plays a central role in the public university. They have the task of submitting an operational cost budget for the next one-year period. The results of hypothesis testing indicate that (a) obedience pressure to superiors affects budgeting slack; (b) the type of budget authority affects the creation of budgetary slack, in which the type of superior budget-authority encourages slack behavior more; (c) obedience pressure to superior and budget authority type have an interaction effect on the creation of budgetary slack; and (d) the displacing responsibility is not influenced by the expected antecedent factors. The results have some implications for organizational management policies and provide direction for further research.*

**Keywords:** budget authority, budgetary slack, displacing responsibility, obedience pressure, rationalization



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1319-3918-1-RV

## PENGARUH PENERAPAN BUDAYA ORGANISASI ISLAM TERHADAP KINERJA KARYAWAN (SURVAI PADA KARYAWAN YAYASAN UNIVERSITAS ISLAM BANDUNG)

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**Abstract** - Seeing all the problems that occur in a company, it is not uncommon that one of the main causes is the performance of all employees and the good or bad of an employee's performance is caused by the application of organizational culture. In this case, the organizational culture in question is Islamic organizational culture. The purpose of this research is to find out the application of Islamic organizational culture, employee performance and find out the magnitude of the impact of the application of Islamic organizational culture on employee performance at the Bandung Islamic University Foundation. Researchers use survey methods and the approach is done quantitatively. Researchers used primary data as a data source. In collecting research data, researchers distributed 200 questionnaires to employees of the Bandung Islamic University Foundation. The researcher tested the research hypothesis through simple regression analysis. This study obtained the results of the application of Islamic organizational culture and employee performance at the Bandung Islamic University Foundation, including the very good criteria and the application of Islamic organizational culture was able to have an influence on employee performance at the Bandung Islamic University Foundation.

**Keywords:** *'Islamic Organizational Culture, <sup>2</sup>Employee Performance*



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1303-3839-1-RV

**PENGARUH ROLE STRESS TERHADAP KINERJA INTERNAL  
AUDITOR DENGAN SELF-EFFICACY SEBAGAI  
VARIABEL MODERASI  
(STUDI EMPIRIS PADA AUDITOR  
BPKP PERWAKILAN PROVINSI JAWA TIMUR)**

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***Abstract***

*This study aims to test and obtain empirical evidence about the effect of Role Stress on Auditor's Internal Performance, as well as to know the effect of Self-efficacy in moderating the relationship between Role Stress to Internal Auditor Performance. This study used a sample of 59 auditors who worked on BPKP East Java Provincial Representative. The analysis test inhabited in this study is simple linear analysis and Moderated Regression Analysis (MRA). The results of this study showed that Role Stress negatively and significantly affects internal auditor performance and self-efficacy can not moderate the relationship between Role Stress to Internal Auditor Performance.*

**Keywords:** *Role Stress, Internal Auditor's Performance, Self-efficacy*

1506-4463-2-RV

## SUDAHKAH ASAS PENGELOLAAN KEUANGAN DESA TERIMPLEMENTASI?

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### **Abstract**

*This research purpose to analyze the suitability of Village Fund management practices and providing a clear overviews of the implementation of the Village Fund management principles in the practice of Village Fund management in Lerep Village. This research is a qualitative descriptive study using phenomenology. The object of this research is Lerep Village, Ungaran Barat, Semarang Regency. The data source in this study uses primary data which is collected using indepth interview techniques with competent resource persons in the management of the Village Fund in Lerep Village consisting of village government and village communities. Data analysis techniques used are data reduction, triangulation, data presentation, and drawing conclusions. The results and discussion of this study indicate that the Village Fund management carried out by the Lerep Village Government starting from the planning, implementation, administration, reporting and accountability stages in general is in accordance with guidelines set by the government in Permendagri 20 of 2018, namely transparent, accountable, participative and carried out in an orderly and disciplined budget. There are still a number of obstacles including the lack of community understanding of Village Fund management and natural disasters, but this has not been a significant obstacle.*

**Keywords:** Village Fund, Transparent, Accountable, Participative, Orderly and Disciplined Budget.





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1487-4414-1-RV

## TRANSPARANSI, AKUNTABILITAS DAN TEMUAN AUDIT TERHADAP TINGKAT KORUPSI DI INSTANSI PEMERINTAH

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### **ABSTRACT**

**Purpose** - This study aims to examine the impact of the variables transparency, accountability, and audit findings on the level of corruption.

**Design/ Methodology/ Approach** - This study involves quantitative research, and the data utilized are secondary data acquired from reports on the outcomes of provincial government inspections by BPK RI, the findings of the KPK integrity evaluation survey, and the websites of each provincial government from 2017 to 2019. The object of this study is the province governments of Indonesia. Purposive sampling is used in this study to choose the research sample and the number of samples used is 49 provinces.

**Findings** - According to the findings of the examinations, transparency has an influence on the level of corruption, accountability has an impact on the level of corruption, and audit findings have no impact on the level of corruption.

**Originality/ value** - This study focused on factors that can be used to analyze the level of corruption in the provincial government and can be used to minimize corruption.

**Keywords** - transparency, accountability, audit findings, level of corruption



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1510-4464-1-RV

## **ANALISIS IMPLEMENTASI *GOOD CORPORATE GOVERNANCE* PENGELOLA ZAKAT (STUDI KASUS PADA BAZNAS KABUPATEN KUDUS)**

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### ***ABSTRACT***

*This study aims to see the implementation of Good corporate governance in BAZNAS Kudus. This research is a qualitative research with data analysis techniques using the Miles & Huberman Model, namely data reduction, data presentation, and drawing conclusions. The informants of this research are the management and staff of BAZNAS Kudus and zakat stakeholders. The results of this study indicate that BAZNAS Kudus has been quite good in implementing the principles of Transparency, Accountability, Responsibility, Independence, Fairness.*

***Keywords:*** *Good Corporate Governance; BAZNAS Kudus*

1254-3689-2-RV

## AKUNTABILITAS DAN TRANSPARANSI DIINTERVENING KOMPETENSI SDM TERHADAP KUALITAS LAPORAN KEUANGAN BUMDes

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### ABSTRACT

*This study aims to determine the effect of accountability and transparency on the quality of financial reports through human resources. The method of data collection was carried out by distributing questionnaires using a Likert scale. Samples were taken as many as 32 respondents with a saturated sample technique. The data analysis model used is path analysis (path analysis). The data is processed using SmartPLS, analyzed by Convergent Validity, Discriminant Validity, Composite Reliability, Average Variance Extracted (AVE), Collinearity Statistics (VIF), Path Coefficient test, Coefficient Determination, hypothesis testing using bootstrap, both direct and indirect effects. The results of the hypothesis test that have a direct effect first show that the accountability variable has a positive and significant effect on the quality of financial reports. the second shows that the transparency variable is not significant to the quality of financial statements. The third shows that the source of accountability has a positive and significant effect on human resources. Fourth, it shows that transparency is not significant to human resources. The fifth shows that human resources have a positive and significant effect on the quality of financial reports. The results of the hypothesis test that have an indirect effect on the sixth show that accountability has a positive and significant effect on the quality of financial reports through resource competence.*

**Key words:** *Financia, Report, Accountability, Transparency, Competence*



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1467-4350-1-RV

## IMPLEMENTASI *GOOD CORPORATE GOVERNANCE* DAN UKURAN PERUSAHAAN TERHADAP KINERJA KEUANGAN PERUSAHAAN SEKTOR LOGAM

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### **ABSTRACT**

*This study aims to analyze the implementation of good corporate governance and company size on the financial performance of metal sector companies. Sampling in this study used a purposive sampling technique which resulted in 11 metal sector companies during 2017-2019. The analytical method used in this study is the multiple linear regression method. This study obtained the results that independent commissioners have no effect on financial performance, audit committees have no effect on financial performance, managerial ownership has no effect on financial performance, institutional ownership has no effect on financial performance. However, firm size affects financial performance, while independent commissioners, audit committees, managerial ownership, institutional ownership and firm size simultaneously affect financial performance. The results of this study can be used by Metal Sector companies to focus more on implementing good corporate governance in improving financial performance, so that it will maintain the sustainability of the company.*

**Keywords :** *Good Corporate Governance, Company Size, Financial Performance*



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1322-4521-1-RV

**DETERMINAN KINERJA PENYELENGGARAAN PEMERINTAH DAERAH: UKURAN DAERAH, OPINI AUDIT, TEMUAN AUDIT DAN TINDAK LANJUT REKOMENDASI HASIL PEMERIKSAAN (STUDI EMPIRIS PADA KABUPATEN/KOTA DI INDONESIA TAHUN 2016-2017)**

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**ABSTRACT**

*This study aims to obtain empirical evidence about the effect of size, audit opinion, audit findings and follow-up of audit recommendation to the local government performance in Indonesia.*

*The data used in this study are secondary data using data obtained from Scores on the evaluation of local government performance (EKPPD). Population of this research is all the district/city in Indonesia during 2016-2017. According to purposive sampling method, it is obtained 415 districts and cities in Indonesia as samples of this research. Data analysis technique used in this research is panel data regression test with Eviews 10.*

*The results of the analysis indicate that size and audit opinion have significant positive effect on the performance of local government. Audit findings and follow-up of audit recommendation have no significant effect to the performance of local government.*

**Keyword:** *local government performance, size, audit opinion, audit findings, follow-up of audit recommendation.*



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1256-3700-1-RV

## PERENCANAAN ANGGARAN BERBASIS KEPENTINGAN UMMAT (STUDI PADA TK YAA BUNAYYA SURABAYA)

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### **ABSTRACT**

*The Revenue and Expenditure Budget Plan (RAPB) is an essential tool to be able to link between the planning and control processes within the organization. This research aims to determine the concept of budget planning carried out by TK Yaa Bunayya the Hidayatullah Islamic Boarding School. The research method used a qualitative method. The research result showed that The RAPB of the Hidayatullah Islamic Boarding School is compiled by units with the following stages: (1) preparation and ratification of the RAPB, (2) implementation of the RAPB, (3) accountability and reporting. The process of preparing the RAPB carried out by each unit in the Hidayatullah Islamic boarding school environment is based on the public interests of the ummah. "Ummah" according to the Hidayatullah Islamic Boarding School's perspective, are donors and people who use their services directly. Determination of work programs based on the interests of the ummah reflects the form of preparation of the RAPB that is right on target. The interests of the ummah become the basis for determining unit work programs that reflect common interests. This has an impact on the lack of conflicts that arise between the implementing unit and the foundation as the manager.*

**Keywords:** *Planning, budgeting, Islamic boarding school, interest of the ummah*

1353-3993-1-RV

## FAKTOR-FAKTOR YANG MEMPENGARUHI TRANSPARANSI INFORMASI PEMERINTAH DAERAH MELALUI WEBSITE RESMI PEMERINTAH PROVINSI DI INDONESIA

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### ABSTRACT

*E-Government in Indonesia started since the issuance of Presidential Instruction Number 3 Year 2003. Local governments are required to provide public, financial, and performance information through the media that is easily accessible like local government's official website in order to meet the principles of transparency according to UU Number 17 Year 2008, Regulation of Indonesia's Information Commission Number 1 Year 2010, and Mendagri Instruction Number 188.52/1797/SJ Year 2012. This study examines and analyze the influence of (1) regent/mayor profile on information transparency through local government's websites in Indonesia; (2) the number of legislative members on information transparency through local government websites in Indonesia; (3) the level of independence on information transparency through local government websites in Indonesia; (4) level of education on information transparency through local government websites in Indonesia; and (5) population on information transparency through local government websites in Indonesia. The data of this research comprise 102 of 34 provincial governments in Indonesia during 2017-2019. The data then are analyze using multiple linear regression analysis. The results of this study show that regent/mayor profile, the number of legislative members, level of education, and population don't affect the level of transparency of local government information through its official website in Indonesia. The level of independence affects the level of transparency of local government information through its official website in Indonesia.*

**Key words** : Population, regent/mayor profile, the number of legislative members, the level of independence, level of education.



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1374-4057-3-RV

## PERCEIVING ACCOUNTABILITY OF VILLAGE FUND FROM “THE DARK SIDE” - A DRAMATURGY STUDY

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### ABSTRACT

*This study aims to describe how the actors with dark triad elements are involved in perceiving the accountability of village fund management in the village government. The elements mentioned earlier in providing information and their perceptions in the form of village fund management are the implementation of good government governance in the village government performance management system. The demand for public performance reporting encourages capacity building for government performance. Accountability is expected to improve government agencies' quality and performance to become a transparent and oriented government to the public interest. This study uses qualitative research with dramaturgy studies as a research method. Dramaturgy is used to analyze roles, with the indicator of the dark triad as a form of actor character. Actors also use impression management techniques to display a positive self-image to the audience at certain times and conditions. So this research concludes that accountability procedures have been carried out based on following existing rules, but there are weaknesses in applying the overall accountability principle.*

**Keywords :** Dark Triad, Accountability, Dramaturgy



1252-3792-1-RV

**PENGARUH STANDAR AKUNTANSI PEMERINTAH, SISTEM  
PENGENDALIAN INTERNAL, KOMPETENSI STAF AKUNTANSI, DAN  
PEMANFAATAN TEKNOLOGI INFORMASI TERHADAP KUALITAS  
LAPORAN KEUANGAN PEMERINTAH KOTA SURABAYA  
(STUDI KASUS PADA SATUAN KERJA PERANGKAT DAERAH  
KOTA SURABAYA)**

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**ABSTRACT**

*The Regional Government is obliged to submit the Regional Government Financial Report as an accountability for the use of the budget at the end of each period. The quality of Local Government Financial Reports reflects transparency and accountability in local financial management. This study used quantitative methods, research data was obtained by distributing questionnaires, samples were determined using the Non Probability Sampling technique with the Purposive Sampling method, the sample in this study were 75 respondents, data analysis used multiple linear regression. The results of this study indicated that Government Accounting Standards partially have a negative and insignificant effect on the Quality of Local Government Financial Reports, while the Internal Control System, Accounting Staff Competence and Information Technology Utilization partially have a positive and significant effect on the Quality of Local Government Financial Reports. Simultaneously Government Accounting Standards, Internal Control Systems, Accounting Staff Competence, and Utilization of Information Technology have a positive and significant impact on the Quality of Local Government Financial Reports.*

**KEYWORDS:** *Government Accounting Standards, Internal Control System, Competence of Accounting Staff, Utilization of Information Technology, Quality of Local Government Financial Reports*



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1492-4525-1-RV

## TWO DECADES OF ACCOUNTABILITY IN INDONESIA: A SYSTEMATIC LITERATURE REVIEW WITH LEXIMANCER

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### *Abstract*

*Accountability is one of the demands of the public against certain parties as a form of accountability to the community. This phenomenon becomes interesting to study. Over time, in the past two decades, the shift in forms and themes of accountability in various studies has become interesting to discuss. Have Indonesian researchers responded to phenomena that occur in society to be used as research themes? By using content analysis, this systematic literature review study uses research data for 20 years from 2000 to 2020. The analysis uses Leximancer which is able to map themes and concepts from period to period. In the period 2000 – 2005, accountability research was mostly related to corporate social discussions, in the 2006 – 2010 period accountability was very close to discussing parties and politics. In the third period, from 2011 to 2015, a lot of research was carried out on knowledge accountability, procurement. Meanwhile, in the 2016-2020 period, many accountability studies were carried out related to the management of village funds. This result shows that research on accountability in Indonesia responds to the phenomena that occur.*

**Keywords:** *accountability, Systematic Literature Review, Leximancer, Indonesia*

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1304-3842-1-RV

## PENGARUH TATA KELOLA TERHADAP KINERJA BADAN USAHA MILIK DESA DI JAWA TIMUR

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### *Abstract*

*This study aims to examine the effect of governance on the performance of village-owned enterprises. The governance variable consists of 6 principles, namely transparency, accountability, cooperation, participation, emancipation and sustainability. Organizational performance includes financial and non-financial performance. This study uses quantitative data with primary data sources. The research data comes from questionnaires distributed online and offline to village-owned enterprises administrators in East Java. Quantitative data were processed using SPSS 25 software. The hypothesis in this study was tested using simple linear regression. The results of this study found that governance has a positive and significant influence on the performance of village-owned enterprises organizations in the East Java region.*

**Keywords:** *Good Governance, Organizational Performance, Village-Owned Enterprises*



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1410-4210-1-RV

## KOMPETENSI APARATUR DESA, SISTEM PENGENDALIAN INTERNAL, PEMANFAATAN TEKNOLOGI INFORMASI, KOMPENSASI, DAN AKUNTABILITAS PENGELOLAAN DANA DESA; APAKAH BERKAITAN?

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**Abstract:** *Accountability is very important in the government system, including in the village government, accountability in the village government is useful for measuring that the management of village funds has been used properly. The purpose of this research was to analyze the effect of village apparatus competence, internal control system, use of information technology and compensation on village fund management accountability (a case study of a village in Sumenep Regency). This research is quantitative research. The sampling technique in this research used a simple random sampling technique (sample random sampling). The data collection instrument in this research used a questionnaire, while the data analysis technique in this study used Partial Last Square (PLS) with SmartPLS 3.0 software. The results of this study indicate that the competence of the apparatus, the internal control system, the use of information technology, and compensation have a positive and significant effect on the accountability of village fund management. This research was only conducted in one area of Sumenep district, so generalizations cannot be made to other areas. This research contributes to the enrichment of literature in village fund finance and becomes a consideration for the government in efforts to create village financial accountability.*

**Keyword :** *Accountability; Competence; Compensation; ICS; Village Fund*



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1299-3828-2-RV

## AKUNTABILITAS DANA BANTUAN OPERASIONAL SEKOLAH (BOS)

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### ABSTRACT

*There are many problems related to school funding and accountability of using The School Operational Assistance Fund (BOS) at public basic education institutions in Indonesia. The research is to investigate the accountability of The School Operational Assistance Fund (BOS) as the mandate of Law No. 20 of 2003 on the national education system. This research was conducted in the Public Junior High Schools in Pamulang District of the municipality of South Tangerang in the province of Banten. Qualitative method is used to obtain data and facts on the accountability of BOS funds using the observation, in-depth interviews, and documentation. The results of this study indicate that as general, the management of BOS funds is in accordance with regulation, but results obtained in this study also reveal some weaknesses such as The School Committee is not fully involved in the drafting of The Activities and School Budgets (RKAS) and accountability of BOS funds for a down payment is poor. The recommendation of this research is the importance of The School Committee to participating in the drafting of The Activities and School Budgets (RKAS) and improve financing mechanism so public accountability can be achieved.*

**Keywords:** accountability, The School Operational Assistance Fund (BOS), The School Committee, The Activities and School Budgets (RKAS), Responsibility



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1471-4361-2-RV

## EVALUASI ADANYA *REFOCUSING* DAN REALOKASI ANGGARAN TERHADAP KINERJA BBKP SURABAYA TAHUN ANGGARAN 2020

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### Abstract

*This study aims to find out 1) How is the process of refocusing and reallocating the budget at the Surabaya Agricultural Quarantine Center, 2) How is the impact of refocusing and budget reallocation on the performance of the Surabaya Agricultural Quarantine Center. This research is a descriptive study using qualitative methods. Descriptive research is research that raises a problem formulation with regard to the question of the existence of independent variables on only one or more variables, while qualitative method is a method used to examine objects in natural conditions where the researcher is the key instrument, data collection techniques are carried out. by triangulation, data analysis is inductive or qualitative, and qualitative research results emphasize meaning rather than generalization. The result of this study is that the budget refocusing for Covid1-19 prevention funds that occurred in April 2020 which took RM (pure rupiah) funds from the DIPA (Budget Implementing List) did not significantly affect the performance of BBKP Surabaya in general. The effect of the reallocation refocusing is more on the delay in budget absorption due to the retreat of all activities due to the COVID-19 pandemic.*

**Key Words :** Covid-19 Pandemic, Refocusing The Budget



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1258-3932-1-RV

## **MENEROPONG TRANSAKSI *FINANCIAL TECHNOLOGY (FINTECH)* SYARIAH DENGAN PERSPEKTIF *HIFDZU MAL***

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### **ABSTRACT**

*The purpose of this study was to determine the contract and protection of lenders' funds PT. AM Syariah by applying the concept of hifdzu mal. The research method used in this study is a qualitative research method. The results of this study state that the protection of AM's financiers through the AM financing agreement is in accordance with the standardization of Islamic finance contracts and the application of hifdzu mal. The implementation of standardization of sharia financial contracts based on the standard book of mudharabah products in the AM financing contract is overall appropriate but there are two points that are necessary, namely: 1) the provisions of the profit sharing agreement are stated only in the form of a percentage while AM states the profit sharing ratio in the form of a percentage nominal rupiah, 2) risk management provisions require sharia fintech to conduct direct observations of the business of the recipient of financing, while direct observation of the business of the recipient of AM's financing is carried out by partners. The application of hifdzu mal in the protection of AM's financiers is in terms of assets obtained by the recipient of the financing and the profit sharing of the financier, while in terms of property maintenance, namely the presence of concrete business actors, rating of financing projects and collection of financing recipients.*

**Key words:** *Sharia Fintech, Hifdzu Mal, Akad,*



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1445-4294-2-RV

## PENGALAMAN AUDIT, INDEPENDENSI, SKEPTISISME PROFESIONAL AUDITOR TERHADAP PENDETEKSIAN *FRAUD* : TEKANAN WAKTU SEBAGAI VARIABEL MODERASI

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**Abstract:** *The extraordinary impact of Covid-19 pandemic forcing the society and the government to deal with a new normal amidst the situation uncertainty makes higher potential for fraud. This study aims to predict and explain the effect of audit experience, independence, professional scepticism on fraud detection with time pressure as the moderating variable. This study employs explanatory method. The population involves the auditors of BPK RI (The Audit Board of the Republic of Indonesia) and BPKP (Finance and Development Supervisory Agency) of South Kalimantan Province, and the samples include 85 respondents. The data are collected through survey. The results reveal that audit experience and professional scepticism have a positive effect on fraud detection; independence has no effect on fraud detection; and time pressure does not moderate the effect of audit experience, independence, professional scepticism on fraud detection.*

**Keywords:** *Audit Experience, Independence, Professional Scepticism, Fraud Detection, Time Pressure*





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1328-3899-2-RV

## AUDITOR SWITCHING DAN FAKTORNYA SEBAGAI UPAYA MENJAGA INDEPENDENSI

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**Abstract:** *This study aims to examine the factors that influence auditor switching in companies. The population in this study are all property & real estate sector companies listed on the Indonesia Stock Exchange using purposive sampling method as the determination of sample criteria. The number of samples that meet the criteria are 23 companies with a total of 92 observations. This study uses secondary data in the form of annual reports of property & real estate sector companies listed on the Indonesia Stock Exchange (IDX) for the 2016-2019 period. Data analysis was carried out through descriptive analysis and logistic regression using the Eviews application. The results showed that management change had no effect on auditor switching, audit delay had no effect on auditor switching, and audit fees had no effect on auditor switching.*

**Keywords:** *Audit Delay, Audit Fee, Auditor Switching, Independence, The Change Of Management*



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1401-4181-1-RV

## PENGARUH ETIKA AUDIT, *FEE* AUDIT, DAN REPUTASI AUDITOR TERHADAP KUALITAS AUDIT PADA KANTOR AKUNTAN PUBLIK (KAP) DI KOTA MALANG

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### **Abstract**

*The Effect of Audit Ethics, Audit Fees, and Auditor Reputation on Audit Quality at Public Accounting Firms (KAP) in Malang City is interesting to study, because companies in Indonesia are growing and increasing, where there are also more and more parties who need audit results, and More and more public accounting firms are providing audit services in Indonesia. The formulation of the research problem is to determine the effect of audit ethics, the effect of audit fees, and the effect of auditor reputation on audit quality. This study uses a quantitative approach with the type of explanatory research. The subjects of this research are auditors at various levels (junior auditors or senior auditors) who work in public accounting firms in Malang City with a minimum sample size of 40 respondents. Data collection techniques using a questionnaire. Hypothesis testing was carried out using Warp Partial Least Square (WarpPLS) software with a Likert scale of 1-5. The data analysis technique was carried out through 2 stages on the outer model, namely the validity test and variable reliability test and 1 stage on the inner model, namely testing the data that had been obtained on the hypothesis that had been proposed in this study. The results of this study prove that audit quality is determined by audit ethics, and this study reveals that audit fees and auditor reputation are not the things that determine good or bad audit quality in Malang City.*

**Key words:** *Audit ethics, audit fee, auditor reputation, audit quality*



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1428-4251-1-RV

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### ABSTRACT

*The financial cycle is the main activity for an organization. One of them is the cash disbursement cycle. Recording of organizational expenditure cycles is required for both for-profit and not-profit organizations. Internal control over the expenditure cycle is important. The purpose of this research is to know the importance of a risk-based audit approach in the expenditure cycle of non-profit organizations. This study uses qualitative analysis techniques. The object of this research is XYZ Church located in Tigarunggu Village, North Sumatra. The resource persons used were treasurers and members of the XYZ Church council. The results showed that the level of inherent risk, control, and detection in XYZ Church was high. This is due to discrepancies in recording, the potential for fraudulent use of cash, discrepancies between cash and physical records, and rationalization of fraud. The data analysis method used is triangulation. The results of this study found discrepancies in recording, potential for fraudulent use of cash, discrepancies between cash and physical records, and rationalization of fraud. Risk mitigation needs to be done in an effort to avoid the risks that exist in the XYZ Church. Internal control can be one of the Church's efforts to control the risks that occur. The implementation of low or inappropriate internal control has a high level of risk compared to the implementation of good internal control.*

**Keywords:** *Audit risk, expenditure cycle, non-profit organization, risk based internal audit*



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1336-3931-1-RV

## PENGARUH TEKNIK AUDIT BERBANTUAN KOMPUTER DAN KOMPETENSI AUDITOR TEHADAP KUALITAS AUDIT (SURVEI PADA AUDITOR BPKP JAWA BARAT)

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### **ABSTRACT**

*Technological developments force BPK to work more efficiently, with current technological developments BPK should show an increase in the auditor's ability to detect errors contained in financial statements in order to show better audit quality. This study aims to determine the effect of computer-assisted audit techniques and auditor competence on audit quality. The research method used is verification and uses a quantitative approach. The population of this study was 70 auditors and the sample obtained was 59 auditors who served as auditors at the BPK Representative for West Java. The primary data used in this study were obtained by giving a questionnaire to the West Java BPK auditors using the Probability Sampling method and using the Simple Random Sampling technique. Data analysis was performed with multiple linear regression. The results of the study show that Computer Assisted Audit Techniques and Auditor Competence have a significant positive effect on Audit Quality. Furthermore, for the sake of further research, it is recommended to use a sample of auditors who serve in other BPK RI Representative Offices and add other variables or other factors to the adoption of Computer Assisted Auditing Techniques.*

**Keywords:** *BPK RI, Computer Assisted Audit Techniques, Auditor Competence, Audit Quality, Technolog*

1413-4219-1-RV

## VILLAGE'S STRATEGIC IN FACING POTENTIAL *FRAUD* ON SISTEM KEUANGAN DESA (SISKEUDES)

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### ABSTRACT

*Penelitian ini akan mengidentifikasi kemampuan desa dalam menghadapi potensi fraud dalam pengelolaan sistem keuangan desa yang mungkin terjadi dalam desa X. Meskipun seluruh faktor dari fraud triangle ada pada pengelolaan keuangan desa X, potensi terjadinya fraud sangat minim karena desa X telah menerapkan sistem pengendalian internal dengan cukup baik. Adanya peningkatan alokasi dana desa yang tidak diikuti dengan kemajuan dan pengelolaan keuangan desa yang baik berpotensi memperbesar kemungkinan terjadinya fraud. Merespon hal tersebut, pemerintah berupaya untuk memfasilitasi pengendalian internal terkait pengelolaan dana desa melalui SISKEUDES. Oleh karena itu, perlu dilihat apakah Desa X mampu mengelola SISKEUDES pada masa pandemi Covid-19.*

*Berbeda dengan penelitian yang dilakukan sebelumnya, penelitian ini dilakukan pada masa pandemi Covid-19, dimana kondisi perekonomian di Indonesia melemah. Hal tersebut mengakibatkan peningkatan faktor-faktor terjadinya fraud triangle, karena pemerintah meningkatkan jumlah alokasi dana desa, sehingga kesempatan untuk melakukan fraud di tengah tekanan ekonomi yang dialami oleh masyarakat semakin terbuka lebar. Selain itu, latar belakang pendidikan mayoritas warga Desa X yang rendah juga sangat berpotensi menyebabkan fraud jika merasionalkan tindakan aparat desa yang sebenarnya salah.*

*Data dari penelitian deskriptif kuantitatif ini didapatkan melalui metode wawancara dengan kepala desa, bendahara, dan masyarakat, kemudian data tersebut direduksi dan dianalisis kembali untuk penarikan kesimpulan menggunakan teknik analisis triangulasi data.*

*Hasil penelitian menyatakan bahwa kemungkinan terjadinya fraud di desa x cukup besar karena siskeudes dapat diakses oleh seluruh perangkat desa, tidak ada pergantian username dan password secara berkala, serta tidak ada pengawasan dalam penginputan dokumen. Selain itu, penelitian juga menunjukkan bahwa peningkatan alokasi dana desa tidak selaras dengan kemajuan dan pengelolaan dana dengan baik.*

**Kata Kunci:** strategi, pengendalian internal, kecurangan, siskeudes



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1507-4459-1-RV

## PENGARUH INDEPENDENSI DAN KOMPETENSI TERHADAP KUALITAS AUDIT DENGAN ETIKA AUDITOR SEBAGAI VARIABEL MODERATING

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### Abstract

*The auditors are required to have capabilities based on audit techniques and established criteria. Therefore, the auditors are expected to improve the quality of the audit through independence, competence, and are guided by the ethics of auditors. This research aims to test the effect of auditor independence and competence of auditors on audit quality with the ethics of auditors as a moderating variable. The population of this research included all auditors working in Malang City with research samples are 40 auditors working in the public accounting firm of Malang. This quantitative research to test the hypothesis of the study variables. The data collection was done using a questionnaire survey. The data analysis is using descriptive statistics, testing instruments in this study using the validity test, the readability test, and the classic assumption test. Hypothesis testing of this study uses Multiple regression analysis, partial test (T-test), and moderation test. The results of this research indicate that independence and competence have a positive effect on audit quality, then auditor ethics is able to moderate the relationship between these variables.*

**Keywords:** Independence, Competence, Ethics of Auditor, Audit Quality



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1398-4171-1-RV

## RENTANG KISAH LITERATUR TATA KELOLA PERUSAHAAN INDONESIA

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### **ABSTRACT**

*Financial fraud is caused by a lack sound of governance which leads to a loss of public trust in company's performance. This study is to examine the development of corporate governance research in Indonesia 2002 to 2020 using 56 national journals Sinta 2 and 3 as a source. We organized papers by years, authors, theories, methodologies, data analysis approaches, and themes using a structured literature review. The findings demonstrate an increase in the number of publications produced by two writers, with practically all of them relying on theory. However, several studies refer to a theory called "Organizational of Fit" that never existed. According to the methodology, regression analysis dominates quantitative research, whereas documentation is a common data collection method. The majority of previous research has focused on the aspects impacted by corporate governance. As a result, the next study may explore the impact of corporate governance in greater depth and complexity.*

**Keywords:** Accounting literature, corporate governance, structured literature review, systematic review



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1270-3730-2-RV

## CORPORATE GOVERNANCE, ENVIRONMENTAL PERFORMANCE, AND MEDIA EXPOSURE ON CARBON EMISSIONS DISCLOSURE

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### *Abstract*

This research aims to obtain empirical evidence regarding the positive influence of institutional ownership, independent commissioners, environmental performance and media exposure to carbon emissions disclosure in companies in Indonesia. Measurement of the extent of carbon disclosure using a checklist developed based on the information request sheet provided by the CDP (Carbon Disclosure Project). The population in this research are mining companies listed on the Indonesia Stock Exchange for the period 2016 - 2018. The sample in this research used a purposive sampling method. The analytical method used in this research uses multiple linear regression. The results of this research show that institutional ownership and the independent board of commissioners do not affect carbon disclosure. Whereas, environmental performance and media exposure have a significant positive effect on carbon emissions disclosure.

**Keyword:** *Institutional Ownership, Independent Commissioners, Environmental Performance, Media Exposure, Carbon Emission Disclosure*





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1415-4222-2-RV

## KEARIFAN RELIGIUS DALAM IMPLEMENTASI SISTEM PENGENDALIAN MANAJEMEN PENCEGAHAN *FRAUD*: STUDI FENOMENOLOGI HUSSERLIAN

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### **ABSTRACT**

*This study aims to understand the phenomenon of religious wisdom that appears in the practice of praying within the framework of implementing a management control system for fraud prevention at Bank BBI Surabaya. Nine participants as key informants were involved in this study. Based on the framework of the critical-interpretive paradigm, this study analyzes the dimensions of Edmund Husserl's Phenomenology with the main objective of understanding the consciousness of bank employees behind the prayer activity. Research data were collected through observation, documentation, and in-depth interviews. The results of this Husserlian Phenomenology study reveal the consciousness behind the participants' actions, that: (a) prayer is a transcendental power that is believed to be able to encourage participants to continuously do good in order to prevent fraud. Prayer is also a transcendental power that is believed to be able to protect participants from the threat of fraud; (b) praying is a scientific activity for people who believe in the existence and power of God. Therefore, although it is transcendent, the activity of praying deserves to be included as a formal element of the management control system for fraud prevention.*

**Keywords:** *management control system, anti-fraud policy, anti-fraud strategy, religious wisdom.*



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1400-4174-1-RV

## ANALISIS PENGARUH *CORPORATE SOCIAL RESPONSIBILITY* TERHADAP *EARNINGS MANAGEMENT*: ETIS ATAU OPORTUNIS?

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### **ABSTRACT**

*Accounting scandals often relate to earnings management practices and have become the focus of the stakeholders. One trick used to veil earnings management practices is by using corporate social responsibility (CSR) disclosure. Hence, this study aims to investigate the influence of CSR and ASRRAT ratings on earnings management (EM). This study also used managerial ownership as a moderating variable. The data were collected from 72 sustainability and/or annual reports of non-financial companies listed in the Indonesia Stock Exchange from 2018 to 2019. The results show that the environmental disclosure negatively affects the earnings management, the social one, has a positive effect, but the economics disclosure and ASRRAT's rating have no influence. Managerial ownership fails to moderate the relationship between CSR, ASRRAT's rating, and earnings management. These results imply that CSR activities are a disguise by management to hide earnings management practices. The results of this research suggest that investors need to be more careful in making investment decisions, especially in companies which report a lot of social disclosures.*

**Keywords:** *ASRRAT's Rating, Corporate Social Responsibility, Earnings Management, Managerial Ownership*

1261-3709-1-RV

## HUBUNGAN KOMPENSASI CEO TERHADAP MANAJEMEN LABA: APAKAH KONDISI PANDEMI COVID-19 IKUT MEMPENGARUHI?

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### ABSTRACT

*The relationship between CEO compensation and earnings management has been a long research study since Healy's research in 1985. In its development, there are many conditions that can affect this relationship. One of the conditions that are expected to be involved is the condition of the Covid-19 pandemic. The Covid-19 pandemic has a significant role in the economic downturn, which in turn could affect the company's profit target. Profits that do not reach the target may lead the CEOs to do earnings management. This study is aimed to determine the effect of the Covid-19 pandemic on the relationship between CEO compensation and earnings management. Earnings management is measured using discretionary accrual proxy with Modified Jones Model. The study was conducted on 217 non-financial companies listed on the Indonesia Stock Exchange (IDX) in 2019-2020. Technical analysis of the data uses panel data regression with the GRETL program. The results showed that the greater the compensation received by the CEO, the lower the level of earnings management. Not to mention, the results of this study indicate that the Covid-19 pandemic conditions weaken the negative relationship between CEO compensation and earnings management. In other words, the negative relationship between CEO compensation and earnings management is stronger in conditions before the pandemic than during the pandemic. The results of this study are expected to help shareholders in deciding the provision of compensation to the CEO in the midst of a pandemic situation.*

**Keywords:** CEO Compensation, Earnings Management, Covid-19, Positive Accounting Theory



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1482-4395-2-RV

## MENERAPKAN PRINSIP-PRINSIP *GOOD GOVERNANCE* PADA LEMBAGA PENDIDIKAN PESANTREN

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### *Abstract*

*Good Governance is a basic rule that must be owned by every institution. In the context of educational institutions, especially Islamic boarding schools, the implementation of Good Governance is an important and interesting thing to study. This study aims to analyze the implementation of the principles of Good Governance at the Hamalatul Qur'an Islamic boarding school Jombang. This research is a descriptive qualitative research using a case study approach. In the process of collecting data, researchers used the method of interview, observation and documentation. The data analysis used is the Milles and Hubberman model and uses the Champion percentage method of assessment. Based on the results of this study, it can be concluded that the implementation of the principles of Good Governance at the Hamalatul Qur'an Islamic Boarding School in Jombang has been implemented well. This can be seen from the results of interviews with boarding school caregivers on the principles of transparency, accountability, and responsibility that have been implemented well. However, there needs to be an increase in the principle of independence and the principle of fairness.*

**Keywords:** *Good Governance, Islamic Boarding School, Transparency, Accountability, Responsibility, Independence, Fairness.*



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1218-3586-1-RV

## **ANALISIS *FRAUD PENTAGON THEORY* PADA INDIKASI *FINANCIAL STATEMENT FRAUD* PERUSAHAAN SEKTOR *PROPERTY DAN REAL ESTATE* DI INDONESIA, MALAYSIA, DAN SINGAPURA**

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### **ABSTRACT**

*The purpose of this research is to examine empirically the influence of fraud pentagon on financial statement fraud. The fraud pentagon theory shows that there five elements that can affect financial statement fraud, namely the element of pressure, the element of opportunity, the element of rationalization, the element of competence, and the element of arrogance.*

*The variables of fraud pentagon are proxied by the leverage ratio, nature of industry, audit opinion, changes in the board of directors, and dualism position. The detection of financial statement fraud in this research uses the f-score model. The data used is secondary data obtained from company annual reports and company financial reports in the property and real estate sector in Indonesia, Malaysia, dan Singapura for the period 2018- 2019. Data was analyzed by using descriptive statistical analysis and logistic regression analysis. The test result showed that leverage ratio had a negative effect on the prediction of financial statement fraud, then the nature of industry had a negative effect on the prediction of financial statement fraud, and dualism position had a negative effect on the prediction of financial statement fraud, while audit opinion had no effect on the prediction of financial statement fraud, and changes in the board of directors had no effect on the prediction of financial statement fraud.*

**Keywords:** *fraud pentagon, element of fraud pentagon, proxy of fraud pentagon, financial statement fraud.*



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***FRAUD PENTAGON THEORY: INDIKASI TERHADAP FRAUDULENT  
FINANCIAL REPORTING***  
**(STUDI EMPIRIS PADA PERUSAHAAN SEKTOR KEUANGAN NON-BANK YANG  
TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2017-2019)**

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**Abstract:** *This study aimed to analyze the influence of the five-elements in fraud pentagon theory to detect an indication of fraudulent financial reporting. Fraud pentagon consists of pressure which proxied by financial stability, financial target, and external pressure, opportunity which proxied by ineffective monitoring and nature of industry, rationalization which proxied by change of auditor and total accrual ratio, competence which proxied by change of director, and arrogance which proxied by CEO's picture frequency. The indication of fraudulent financial reporting which proxied by restatement serve as dependent variable. This study uses purposive sampling to select a representative sample. The sample are 37 financial non-banking companies that listed in Indonesia Stock Exchange during the period 2017-2019, resulted in 111 firm-observation. The collected data is analyzed using logistic regression. The results of this study shows that all variables which consists of financial stability, financial target, external pressure, ineffective monitoring, nature of industry, change of auditor, total accrual ratio, change of director, and CEO's picture frequency do not have significant influent to the indication of fraudulent financial reporting.*

**Keywords:** *Fraud Pentagon, Fraudulent Financial Reporting*



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1249-3682-1-RV

## ADA APA DENGAN BANK JATIM DAN KEUANGAN BERKELANJUTAN DI MASA PANDEMI?

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### **ABSTRACT**

*This study aims to see the interest of Bank Jatim in responding to sustainable finance policies during the pandemic. The qualitative approach in this research is a case study using content analysis techniques. The results show that the pandemic conditions did not dampen the enthusiasm of Bank Jatim to implement sustainable finance. The performance of Bank Jatim which recorded a positive performance became one of the capitals for implementing sustainable finance policies properly. Next, the implementation of Bank Jatim's sustainable finance focuses on internal readiness and the main aspects of sustainable finance, namely economic aspects, environmental aspects, social aspects, and governance aspects. This research implies that business continuity is also determined by the creation of mutually beneficial relationships with all stakeholders, including the community in the area where the company operates.*

**Keywords:** Bank, COVID-19, Sustainable Finance



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1486-4413-1-RV

## PREDIKSI KECURANGAN LAPORAN KEUANGAN: STUDI PADA PERUSAHAAN TRANSPORTASI DI INDONESIA

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### ABSTRACT

*This study aims to examine whether the ratio of profitability, leverage, financial stability, ineffective monitoring, and changes in auditors can predict the occurrence of fraud in financial statements. This study uses a quantitative approach and collects secondary data through the company's annual report. The object of this research is all transportation companies listed on the Indonesia Stock Exchange for the 2015-2019 period. The research sample was 125 companies which were determined by purposive sampling method. The results showed that the ratio of profitability, leverage and financial stability can predict fraud in financial statements. The results also show that ineffective monitoring and auditor turnover do not affect the prediction of fraud in the financial statements. This study focuses on factors that can be used to predict fraud committed by a company and contribute to the company's ability to improve a company's internal control.*

**Keywords:** Profitability, Leverage, Financial Stability, Ineffective Monitoring Change in Auditor, Financial statement Fraud





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1217-3582-1-RV

## AKUNTANSI FORENSIK DAN AUDIT INVESTIGATIF DALAM KASUS KORUPSI MASSAL ANGGOTA DPRD KOTA MALANG TAHUN 2015

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### ABSTRAK

Dalam penelitian ini akan dibahas mengenai Kasus Korupsi Massal Anggota DPRD Kota Malang tahun 2015. Kasus korupsi ini tidak hanya melibatkan pimpinan DPRD Kota Malang, namun juga melibatkan hampir seluruh anggota DPRD. Selain itu, dalam kasus korupsi ini terdapat empat kasus korupsi besar yang terdapat di dalamnya. Keempat kasus korupsi tersebut adalah kasus korupsi uang pokok pikiran, kasus korupsi uang pengelolaan sampah Supit Urang, kasus korupsi uang APBD dan kasus korupsi uang Badan Musyawarah. Penelitian ini berfokus pada pembahasan kasus yang menggunakan Akuntansi Forensik dan Audit Investigatif. Tujuan penelitian ini adalah, yang pertama tentunya membahas *timeline* mengenai terjadinya kasus tersebut. Selanjutnya akan dibahas juga mengenai indikasi *red flags* untuk mengetahui kecurangan yang dilakukan oleh anggota dewan, dalam penelitian ini dapat ditemukan tiga indikasi *red flags* dari enam indikasi yang dikemukakan oleh para ahli. Kemudian, akan dilakukannya *profiling* untuk mengetahui profil dari pelaku. Setelah melakukan *profiling*, dalam penelitian ini juga akan dibahas *modus operandi*, *modus* tersebut digunakan untuk mengetahui cara bergerak para pelaku atau anggota dewan saat melakukan kecurangan. Selanjutnya adalah menghitung kerugian keuangan negara, terdapat delapan metode. Dalam penelitian ini hanya akan digunakan satu metode yang dianggap efektif untuk menghitung kerugian yang ditanggung oleh negara karena terjadinya kasus korupsi ini. Setelah kerugian keuangan negara dihitung, maka hal yang dilakukan selanjutnya adalah menyusun *follow the money*. Tujuan disusunnya *follow the money* agar mempermudah pembaca untuk mengetahui jalannya uang korupsi tersebut. Bila *follow the money* dapat disusun dengan baik, maka *sunburst* dalam penelitian ini juga dapat disusun dengan baik. *Sunburst* adalah sebuah diagram arus dana yang rumit berbentuk seperti diagram cahaya yang mencuat dari matahari.

**Kata Kunci:** Kasus Korupsi Massal Anggota DPRD Kota Malang, Red Flags, Modus Operandi, Kerugian Keuangan Negara, Sunburst



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1282-3769-1-RV

## HUBUNGAN KARAKTERISTIK *GOOD CORPORATE GOVERNANCE* TERHADAP MANAJEMEN LABA RIIL : PERAN MODERASI TINGKAT PENDIDIKAN *CHIEF FINANCIAL OFFICER*

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### **ABSTRACT**

*Many studies on Good Corporate Governance on real earnings management have been conducted with mixed results. Although it has been done a lot, previous studies have not considered the educational condition of the Chief Financial Officer. The level of education of the Chief Financial Officer is a phenomenon that is thought to affect the real earnings management practice of an organization. The Chief Financial Officer has the responsibility of preparing and overseeing the preparation of the company's financial statements. The purpose of this study was to examine whether the level of education of the Chief Financial Officer can affect the relationship of Good Corporate Governance to real earnings management. The phenomenon of GCG referred to in this study includes the age and size (number) of the audit committee. The audit committee also has a duty to ensure the reliability of financial statements. The research was conducted on 70 companies in the property, real estate, healthcare, and technology industry sectors that were listed on the IDX in 2018-2019. Data were analyzed using panel data regression analysis using Gretl software. The results of the study prove that the older the average age of the audit committee will potentially reduce the practice of real earnings management and the greater the number of audit committees will potentially increase the practice of real earnings management. In addition, in companies with a high level of Chief Financial Officer education, the relationship between audit committee size and real earnings management is weaker than companies with a lower Chief Financial Officer education level. This research is expected to be an input for shareholders to pay attention to the age and size of the audit committee and the Chief Financial Officer to avoid real earnings management practices.*

**Keywords :** *Good Corporate Governance, Real Earning Management, Chief Financial Officer education level , Agency Theory, Upper-echelon Theory*

1442-4285-2-RV

## KARAKTERISTIK DEWAN DIREKSI DAN MANAJEMEN LABA

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**Abstract:** *The board of directors is a representative of shareholders in a company, which is responsible for formulating strategies, directing the company's business, and generating profits for shareholders. The relationship between the board of directors who are agents and shareholders who are the principal is called the agency relationship. Information asymmetry can occur because the board of directors who manage the company has more information than shareholders. This information asymmetry can lead to earnings management in the company's financial statements. Things that need attention are the characteristics of the board of directors. The characteristics of the board of directors can be shown through the presence of female directors, independence, managerial ownership, and age of the board of directors. This study aims to examine and analyze the effect of the characteristics of the board of directors on earnings management. The object of this research is manufacturing companies listed on the Indonesia Stock Exchange 2016-2018. The sample used in this study were 90 companies in the manufacturing sector which were selected by purposive sampling technique. The data analysis technique is multiple linear regression. The results of the analysis show that the existence of female directors, independent directors, and managerial ownership has no effect on earnings management. In contrast to the age of the board of directors, which has a positive influence on earnings management.*

**Keywords:** *Board of directors, managerial ownerships, age of board of directors, earnings management*

1311-3865-2-RV

## PERAN *CORPORATE SOCIAL RESPONSIBILITY* PADA KINERJA NON KEUANGAN PT. SERIBU SATU ALAMI BERBASIS KEARIFAN LOKAL

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### ABSTRACT

*This study aims to find out the role of corporate social responsibility which can be seen from the non-financial performance based on local wisdom at PT Seribu Satu Alami. Corporate Social Responsibility is a form of social care or company activity to balance economic, environmental, and social aspects. Therefore, CSR can provide benefits that can be measured by financial performance. However, this CSR not only emphasizes financial performance but also can be seen from non-financial performance. The research approach used is qualitative research with a phenomenological approach. This approach was chosen to dig deeper into the awareness of the informants about the reality behind this phenomenon and the symptoms that appear in the manufacturing business unit. There are two informants in this study. The first informant is key informants namely company managers. The second informant is supporting informants namely company employees. The results of this study, profit-seeking and implementing corporate social responsibility carried out by the company can run in a straight line. The implementation of CSR in companies can run in a balanced way between economic aspects, environmental aspects, and social aspects. Economic aspects such as the creation of jobs can help the increasing income for the community, so the presence of the company can help ease the burden on the community and take part in carrying out qurban during Eid al-Adha. The aim is to get closer to God in order to get His grace. Environmental aspects such as maintaining the natural surroundings by not dredging the soil and not throwing factory waste carelessly. Social aspects such as community activities are carried out in mutual cooperation and cooperation with village forums in implementing community health services. On the other hand, the creation of social relations between communities and the company also plays a role in developing traditions that exist in the midst of society. This shows that the company in implementing corporate social responsibility includes attaching the importance of social activities based on the facts on the ground.*

**Keywords:** *Corporate Social Responsibility, Non-Financial Performance, Local Wisdom*



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1241-3666-1-RV

## PENGARUH PROFITABILITAS, *LEVERAGE*, UKURAN PERUSAHAAN, DAN DEWAN KOMISARIS TERHADAP PENGUNGKAPAN *SUSTAINABILITY REPORT*

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### *Abstract*

*This study aims to test the influence of profitability, leverage, size and board of commissioners on the disclosure of sustainability report on all mining companies that have been listed on the Indonesia Stock Exchange (IDX) for the period 2018 to 2019. The sample from this study is all mining companies, as many as 48 companies that meet the criteria in the study and use the reference GRI-G4. This study uses 4 theories, namely stakeholder theory, legitimacy theory, triple bottom line concept, and CSR pyramid theory. In this study used multiple regression analysis to test the influence of each variable. In accordance with the results of the study, it was obtained that profitability has a positive and insignificant effect on the disclosure of sustainability report. This is not only influenced by the high profit position owned by a company, but more influenced by the existence of all elements of more fundamental financial performance. The results of the study of leverage variables, showed that leverage negatively and significantly. The smaller the leverage of a company, the greater the level of disclosure of sustainability report. The results of the research of the company's variable size are negative and insignificant to the disclosure of sustainability report. This explains that the negative influence, which means showing that the larger the size of the company, the decrease in the number of disclosures sustainability report. Then, the results of the study from the variable board of commissioners explained that it has a positive and significant result to the disclosure of sustainability report. The board of commissioners is able to perform well and implement the supervisory function of the company's financial performance, so as to encourage management to improve its performance in terms of better and quality information disclosure in the sustainability report as a whole.*

**Keywords:** Profitability, Leverage, Size, Board of Commissioners, Disclosure Sustainability Report (SR)



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1317-3878-1-RV

## PENGARUH INVESTASI SUMBER DAYA MANUSIA TERHADAP KUALITAS AUDIT

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### *Abstract*

*The aim of this study is to analyze the effect of human resource investment on audit quality. This study uses 348 samples of companies listed on the Indonesia Stock Exchange for 2017-2019 period. This study uses multiple linear regression analysis techniques. The results of this study indicated that number of CPA as human resource investment proxy has a negative effect on discretionary accruals dan conservatism as audit quality proxy. This indicated that higher the number of CPAs, will reduce the results of discretionary accruals and conservatism so that the audit quality will increase.*

**Keywords:** *Audit quality, Human Resource Investment*



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1344-3960-1-RV

## APAKAH GREEN COMPANY MENINGKATKAN KINERJA KEUANGAN? : STUDI EMPIRIS PADA PERUSAHAAN PERTAMBANGAN DI INDONESIA

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### ABSTRACT

*The purpose of this study is to examine the effect of environmental performance, ISO 14001, media disclosure on financial performance of mining companies in Indonesia. The population is mining companies listed on the Indonesia Stock Exchange in 2016-2020 of 199 annual reports. This study was use census method for the sampling technique. Data analysis techniques was use path analysis with SmartsPLS 3.0 software as tool. This study found that Environmental performance, media disclosure was effect on financial performance. While, ISO 14001 was not effect on financial performance. This study contribution is strengthening stakeholder theory and legitimacy as the basis of the accounting theory literature. Furthermore, as an earth friendly enterprise strategy tool for managers that significantly improves financial performance. The realization of the financial performance of mining companies that pay attention to environmental issues (green company) can contribute to strengthening the Indonesian economy and achieving the goals of sustainable development goals (SDGs).*

**Key Words:** *environmental performance, ISO 14001, media disclosure, financial performance*



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1493-4444-1-RV

## **IMPLEMENTASI PROGRAM *CORPORATE SOCIAL RESPONSIBILITY* (CSR) SELAMA PANDEMI COVID-19 DALAM MENDUKUNG *SUSTAINABLE DEVELOPMENT GOALS* (SDGs) STUDI KASUS DESA ADAT PADANGTEGAL**

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### ***ABSTRACT***

*The study aims to determine the implementation of Corporate Social Responsibility (CSR) during the COVID-19 pandemic in support of Sustainable Development Goals (SDGs) at Padangtegal Traditional Village. The importance of this research is that the Padangtegal Traditional Village can implemented a Corporate Social Responsibility (CSR) program that can support several goals in the Sustainable Development Goals (SDGs) during the COVID-19 pandemic. This is a case study research to examine the Corporate Social Responsibility (CSR) program that was implemented during the COVID-19 pandemic in the Padangtegal Traditional Village. There were two data collection techniques used in this study namely interviews and observation. The method used to analysis the data is comparative descriptive. The results indicates that during the COVID-19 pandemic, in 2020 the Corporate Social Responsibility (CSR) program that has been implemented can support 5 goals and in 2021 it can support 3 goals in accordance with the Sustainable Development Goals (SDGs). The subtraction in program implementation will have an impact on not supporting some of the Sustainable Development Goals (SDGs).*

**Key words:** *Corporate Social Responsibility (CSR), COVID-19, Padangtegal Traditional Village, pandemic, Sustainable Development Goals (SDGs)*





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1265-3717-1-RV

## **PENGARUH *CORPORATE GOVERNANCE* TERHADAP *VOLUNTARY RISK* DAN *FORWARD LOOKING DISCLOSURE* PADA PERUSAHAAN YANG TERDAFTAR DI BEI PADA PERIODE 2017-2018**

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### **ABSTRACT**

*The purpose of this study is to find out and obtain evidence regarding the effect of corporate governance on voluntary and forward-looking risk disclosure. Previous research has been mostly carried out in developed countries (UK, Australia, Italy, United States). Therefore, the researcher wants to conduct research in developing countries, namely Indonesia by using corporate governance variables namely foreign ownership, size of the board of commissioners, the board of independent commissioners and the role of women in the board of commissioners. The object of this research is all companies on the IDX during the 2017-2018 period. Measurement of voluntary risk disclosures and forward looking is carried out by means of manual textual content analysis in annual reports to identify the number of sentences based on a keywords. The results of the study are high foreign ownership, high proportion of independent board of commissioners and high proportion of female commissioners do not have a significant effect on voluntary risk disclosure. A larger board size has a significant positive effect on voluntary risk disclosure. Furthermore, high foreign ownership, a higher board size, bigger, the high proportion of independent commissioners and the high proportion of female commissioners does not have a significant effect on forward-looking disclosure. In addition, the control variable firm size, leverage and FDUMMY has a significant positive effect on voluntary risk disclosure. Furthermore, the control variable company size, FDUMMY has a significant positive effect on forward-looking disclosure. The YDUMMY variable has a significant negative effect on forward-looking disclosure. Disclosure of information by the company rests with board members, hence a larger board size disseminates more risk information than forward looking information.*

**Keywords:** *corporate governance, forward looking disclosure, voluntary risk disclosure, women role*



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1473-4368-1-RV

## EFFECTIVE STRATEGY FOR DEVELOPING WRITTEN COMMUNICATION COMPETENCE: A MIXED METHOD STUDY

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### ABSTRACT

*Despite the prominent role of communication in accounting workplaces, accounting graduates are criticized for not fully equipped with written communication competence. The purpose of this study was to examine the effects of Constructive Alignment (CA), that is aligning learning outcomes, learning activities and assessment tasks, on students' development of competence in written communication. A mixed method counterbalancing two-phase experimental design was adopted. Third-year undergraduate accounting students in an advanced auditing course were randomly assigned into two groups. In phase 1, Group 1 received the constructive alignment intervention, and Group 2 studied in a traditional learning situation. In phase 2, the order of intervention was reverse, where Group 2 received the intervention, and Group 1 did not receive the intervention. Participants' written competency was measured before and after each phase by using an auditing writing test. Qualitative comments were also collected in group interviews. The study found that in the phase when students received constructive alignment intervention, they write better than the students who did not receive constructive alignment intervention. This finding indicates that constructively aligning learning outcomes, learning activities, and assessment tasks around writing help improve accounting students' written communication competence. Results of this study provide useful and positive evidence to accounting educators on the importance of aligning components in course design to develop students' communication competence as required by the profession.*

**Keywords:** Accounting education, Auditing, Written Communication Competence, Constructive Alignment, Graduate Attributes



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1224-3607-1-RV

**PENGARUH DIMENSI FRAUD HEXAGON TERHADAP PERILAKU  
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**ABSTRACT**

*The purpose of this study is to identify and prove the latest theory of fraud, namely the fraud hexagon that consist pressure, opportunity, rationalization, capability, ego and collusion in academic cheating behavior. The object of this research is an Accounting student who receive a Bidikmisi scholarship at Trunojoyo Madura University, because Bidikmisi students are prone to fraudulent behavior caused by a lot of internal or external pressure. The population in this study were accounting students who received the bidikmisi scholarship from the Faculty of Economics and Business, Trunojoyo University, Madura. This study uses a quantitative approach and uses multiple linear regression analysis as data analysis technique. The sampling method used purposive sampling and the sample in this study was 117 consisting of the 2018 and 2017 classes with the criteria of active accounting students and students who had received fraud auditing and forensic accounting courses. The results of this study are pressure, opportunity, rationalization, capability, ego, and collusion partially affect academic cheating behavior.*

**Keywords:** *Pressure, Opportunity, Rationalization, Capability, Ego, Collusion, Academic Fraud Behavior*



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1397-4167-1-RV

## PENGARUH *LOCUS OF CONTROL*, *SELF EFFICACY*, DAN EFEKTIVITAS *E-LEARNING* TERHADAP PEMAHAMAN AKUNTANSI

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### **Abstrak**

*Competence improves student learning outcomes, which can be formed from within and outside the individual. Locus of control and self-efficacy are two traits that can change a person's behavior into action or as an effort to carry out the learning process. Locus of control has an important role in developing an individual's motivation. Likewise, individuals with high self-efficacy will persevere in doing something. Effectiveness is the effort of an activity that is successfully achieved by an individual or organization in a certain way following the objectives to be achieved. The variety of teaching methods in e-learning is an effective feature, where lecturers master the competence of teaching materials. This study aims to determine the effect of the personality traits of locus of control, self-efficacy, and the effectiveness of student e-learning partially or simultaneously on the level of accounting understanding of students majoring in accounting at Universitas Pamulang. By using the concurrent embedded combination method. The results of this study indicate that locus of control has a significant effect on accounting understanding, as well as Self Efficacy, but different results for E-Learning Effectiveness have no significant effect on accounting understanding, and simultaneously Locus of Control, Self Efficacy, and E-Learning Effectiveness have a significant effect on Accounting understanding.*

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



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1347-3971-1-RV

## PENGARUH MOTIVASI DAN GENDER TERHADAP MINAT MAHASISWA AKUNTANSI UNTUK MENGIKUTI UJIAN CPA (STUDI KASUS MAHASISWA AKUNTANSI UNIVERSITAS MULAWARMAN)

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### ABSTRACT

*The purpose of this research is the impact of motivation and gender on the interest accounting student to take Certified Public Accountant (CPA) exam. This research motivated by author's interest the lack of public accounting firms in Samarinda which is not comparable to the number of accounting graduates at Mulawarman University. The data collected by survey with purposive sampling technique. The number of respondents were 88 people who active accounting students from batch 2015, 2016, 2017 and 2018 at Mulawarman University. The data was process by using WarpPLS version 7.0. This study uses the achievement needs theory and the expectancy theory to describe students' motivation to take the CPA exam. The results show that motivation has a positive significant effect on the interest of accounting student to take CPA exam nevertheless authors do not find any significant effect of gender on the interest of accounting student to take CPA exam.*

**Keywords:** Motivation, Gender, CPA Exam, Public Accounting Firms



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1365-4021-1-RV

## INOVASI MODUL DIGITAL BERBASIS LEARNING MANAGEMENT SYSTEM DALAM RANGKA MEWUJUDKAN SUSTAINABLE DEVELOPMENT GOALS (SDGS) DI BIDANG PENDIDIKAN AKUNTANSI

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### Abstract

*Covid 19 has had an impact on various human activities in the world, especially in Indonesia and one of them is in the field of education. Education is a determining factor for development, therefore education must continue to be of high quality so that the sustainable development goals (SDGs) can be implemented properly. One of the ways that the world of education is doing is by innovating digital modules based on the Moodle learning management system (LMS) in tax lectures for students in the Unesa Accounting Education Study Program. Therefore, the purpose of this study was to determine the effect of using LMS-based digital modules in order to realize the Sustainable Development Goals (SDGs) in the field of accounting education. The research method uses quantitative research with a research sample of 56 students. The data collection technique used is using questionnaires and learning outcomes tests, while the data analysis technique uses multiple regression. The results showed that there was an influence between the application of the Moodle LMS (Learning Management System)-Based Digital Module in Taxation Courses on Student Learning Outcomes in the Online Lecture System as evidenced by the sign value  $0.00 > 0.05$ . The recommendation with this research is that lecturers and the academic community need to be given education about digital technology-based learning literacy and training related to online learning media, one of which is a substitute for modules and manual teaching materials and this is a solution to facilitate student knowledge in distance learning ( on line).*

**Keywords:** Digital Module, Moodle LMS, Learning Outcomes



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1266-3723-1-RV

## **SUSTAINABILITY PERVASIVE LEARNING BIDANG AKUNTANSI: STRATEGI DALAM ERA TRANSISI MERDEKA BELAJAR-KAMPUS MERDEKA**

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### **ABSTRACT**

*In accounting, sustainability can be associated with increasing accurate, reliable, and relevant teaching and learning in the educational, economic, and social landscape constantly changing and evolving towards Big Data Personalized Learning or Pervasive Learning. Firstly, the purpose of this paper is to provide a brief overview of the educational landscape in the accounting field in the context of pervasive learning during the transitional period of MBKM. Second, providing evidence of new teaching and learning readiness in the accounting education program at Muhammadiyah Higher Education recipients of the 2020 MBKM grant. This is done through a literature review and supported by empirical evidence obtained from questionnaires completed by groups of accounting study program students. This study found that, although the beginning of pervasive learning was new for them, with the help of the technological convenience provided by the Ministry of Education and Culture's big data, it could be well adopted. This convenience is due to the literacy approach used in disseminating information to students and grant outcomes that must be implemented to create a conducive environment for teaching and learning. It was also found that students' understanding of the use of learning technology increased. The implications of these findings can provide roadmaps and strategies that can be carried out in the accounting learning process in the MBKM era through pervasive learning and sustainable technology developments.*

**Keywords:** Sustainability, Pervasive learning, Accounting, MBKM.



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1395-4162-1-RV

**PENGARUH LINGKUNGAN KELUARGA, PENGETAHUAN  
KEWIRAUSAHAAN, MOTIVASI, E-COMMERCE, DAN GENDER  
TERHADAP MINAT BERWIRAUSAHA  
(STUDI KASUS PADA MAHASISWA FAKULTAS EKONOMI DAN BISNIS  
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**ABSTRACT**

*Unemployment is a problem that occurs today and must be addressed immediately, by growing Interest in Entrepreneurship is one way to minimize the number of unemployed. Interest in entrepreneurship can be influenced by several factors, including Family Environment, Entrepreneurship Knowledge, Motivation, E-Commerce, and Gender. This study aims to analyze the influence of Family Environment, Entrepreneurship Knowledge, Motivation, E-Commerce, and Gender on Entrepreneurial Interest. Methods This research uses a quantitative approach. This type of research is associative research, with the number of respondents as many as 98 active students of the Faculty of Economics and Business, University of Muhammadiyah Malang in 2021. The data collection method uses a questionnaire and is analyzed with the tool used, namely PLS Pintar (Partial Least Square). The results showed that the variables of Family Environment, Knowledge of Entrepreneurship, Motivation, E-Commerce had an effect on Interest in Entrepreneurship, while the Gender variable had no effect on Interest in Entrepreneurship.*

**Key words :** *Entrepreneur, Environment, Knowledge, Motivation, E-Commerce*





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1225-3609-2-RV

## PENGARUH PENERAPAN MODEL KURIKULUM AKUNTANSI BERBASIS BUDAYA TERHADAP PERSEPSI MAHASISWA TENTANG ETIKA: SUATU STUDI EKSPERIMEN

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### Abstrak

Penelitian ini bertujuan untuk menguji pengaruh penerapan model pembelajaran akuntansi berbasis budaya terhadap persepsi mahasiswa tentang etika. Penelitian ini merupakan penelitian kuantitatif dengan menggunakan metode eksperimen. Metode eksperimen dalam penelitian menggunakan *two-group posttest-only design*. Partisipan yang ditetapkan dalam penelitian ini adalah 2 (dua) kelas mahasiswa yang menempuh mata kuliah Eika Bisnis dan Profesi Akuntan. Kelompok eksperimen terdiri dari 25 mahasiswa sedangkan sebanyak 16 mahasiswa berada pada kelompok kelas kontrol yang menerima pembelajaran etika secara umum. Hasil penelitian menunjukkan bahwa mengimplementasikan model pembelajaran akuntansi terintegrasi budaya secara empiris berpengaruh terhadap persepsi mahasiswa terhadap etika. Hasil uji t menunjukkan bahwa persepsi subjek eksperimen setelah dilakukan *treatment* berbeda secara signifikan dengan persepsi subjek kelompok kontrol. Perbedaan hasil *post-test* antar kelompok ini disebabkan oleh adanya *treatment* proses pembelajaran etika dengan menggunakan stimulus budaya, dan bukan karena kelompok perbedaan sebelum percobaan. Hasil uji anova menunjukkan bahwa kedua kelompok adalah setara sebelum percobaan. Hasil analisis diskriminan menunjukkan bahwa pengaruh melakukan proses pembelajaran akuntansi terintegrasi budaya pada persepsi mahasiswa terhadap etika lebih besar daripada pengaruh perbedaan individu pada persepsi mahasiswa akuntansi tentang etika.

**Kata Kunci:** Pembelajaran akuntansi, budaya, eksperimen



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1453-4317-2-RV

## MITIGASI KEBANGKRUTAN DI MASA PANDEMI COVID-19: PERAN KEBIJAKAN PAJAK DAN GENDER MANAJER

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**Abstract:** *The Covid-19 pandemic has been responded to by authorities around the world by sharing policies, including restrictions on people's mobility, which in turn has a significant impact on global economic stability. Not only at the macro level, but this pandemic has also affected businesses and consumers, who felt income shocks and even went bankrupt. This study intends to analyze the effect of tax policy in mitigating the bankruptcy of a company and analyze the effect of tax policy in mitigating the bankruptcy of a company with the gender of top management as a moderating variable. This study used a sample of 4,775 companies that were the object of a phone interview by the World Bank's Survey related to Covid-19. Thus, this research data is in the form of the results of a survey by The World Bank regarding Covid-19 on companies. The hypothesis in this study was tested using a multinomial regression test. This study found that fiscal policy can mitigate the risk of business bankruptcy in the Covid-19 pandemic. This study also finds the role of male top management in strengthening the effect of fiscal policy in mitigating business bankruptcy.*

**Keywords:** *Covid-19, bankruptcy, fiscal policy, gender*



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1327-3908-2-RV

## TAX AUDIT SIGNAL CONTRIBUTE TO THE DIMINISHING OF TAX HAVEN BENEFICIARY FIRM VALUE

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### Abstrak

Tujuan penelitian adalah memperoleh gambaran mengenai interaksi pemanfaatan tax haven dan pengungkapan tax audit serta dampak keduanya terhadap firm value sebelum periode penurunan tarif. Suatu perusahaan yang memiliki anak perusahaan di negara tax havens memiliki kecenderungan yang lebih tinggi untuk diperiksa oleh otoritas pajak karena perusahaan mendapat sorotan dari otoritas pajak dan masyarakat serta dugaan bahwa perusahaan melakukan praktik penghindaran pajak. Sampel dalam penelitian ini adalah perusahaan di sektor agriculture; basic industry and chemical; dan miscellaneous industry; dan consumer goods industry yang terdaftar pada Indonesian Stock Exchange tahun 2019. Periode dalam penelitian ini adalah tahun 2015-2019. Penelitian ini menggunakan regresi data panel metode weighted least square. Temuan studi ini menunjukkan bahwa pemanfaatan tax haven melalui entitas anak di negara tax haven berasosiasi terhadap peningkatan nilai perusahaan. Sebaliknya, perusahaan yang terkait dengan tax haven dan mengungkapkan hasil tax audit berasosiasi terhadap penurunan nilai perusahaan. Penelitian ini memberikan kontribusi dalam mengembangkan penelitian sebelumnya, dimana penelitian ini sejauh pengetahuan kami merupakan penelitian pertama yang mengkombinasikan dampak pemanfaatan tax haven dan tax audit disclosure terhadap firm value di Indonesia. Hal yang unik dari penelitian ini yaitu kami menggunakan Surat Ketetapan Pajak yang disajikan pada annual report perusahaan sebagai variabel tax audit.

**Kata Kunci:** Pemanfaatan Tax Haven, Pengungkapan Pemeriksaan Pajak, Nilai Perusahaan, Tax Haven Subsidiaries, Teori Signaling.



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1380-4080-1-RV

**FAKTOR-FAKTOR YANG MEMENGARUHI TERHADAP KEPUTUSAN  
TRANSFER PRICING DENGAN GOOD CORPORATE GOVERNANCE  
SEBAGAI VARIABEL MODERASI  
(Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar di  
Bursa Efek Indonesia Tahun 2016-2020)**

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**Abstract**

**Objective:** To analyze the effect of tunneling incentives, debt covenants, and information asymmetry on transfer pricing (TP) decisions with Good Corporate Governance (GCG) as the moderating variable.

**Design/Methodology:** The method used in this research is a quantitative research method. The data of this study consisted of secondary data, which were obtained from electronic publications. The analytical method used in this study is path analysis using Smart Partial Least Squares (PLS). The Smart PLS method is based on the consideration that in this study the focus on analysis shifts from only estimation and interpretation of significant parameters to the validity and accuracy of predictions.

**Findings:** All variables of tunneling incentive, debt covenant, and information asymmetry as independent and GCG as moderating variable do not affect tunneling incentive, debt covenant. This is because (i) Related party transactions are more commonly used for wealth transfer purposes than dividend payments. The unique condition is that share ownership in publicly listed companies in Indonesia tends to be concentrated so that there is a tendency for majority shareholders to tunnel. Second (ii) The higher the credit limit, the greater the possibility of deviations from credit agreements and expenses.

**Implication:** Can provide information in making transfer pricing decisions. There are many ways to make transfer pricing decisions, but companies need to pay attention to the existing limits, this is because the impact of the company's behavior will be felt by the company itself both in the short and long term.

**Limitations:** This study only has three independent variables and one moderating variable that is thought to have an effect on transfer pricing decisions. However, to measure transfer pricing decisions can use other variables that are not discussed in this study.

**Suggestion:** if you want to do research on transfer pricing decisions. It is advisable to develop a theory related to transfer pricing decisions.

**Keywords:** Tunneling, debt, asymmetry, TP, GCG



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1417-4224-2-RV

## KONEKSI POLITIK DAN KEPEMILIKAN ASING PADA PENGHINDARAN PAJAK DENGAN PEMODERASI GENDER DIVERSITY EKSEKUTIF

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**Abstract:** *This study discusses the aspects that affect tax avoidance. This study contributes to providing empirical evidence of the relationship between political connections with tax avoidance, foreign ownership with tax avoidance, political connections with tax avoidance moderated by executive gender diversity, and foreign ownership with tax avoidance moderated by executive gender diversity which so far have not been considered. consistent. Parties who benefit from the Directorate General of Taxes, Academics, and Investors. The data used in this study is secondary data because it comes from the results of a survey conducted by the World Bank Open Data in 2006-2018. This research data includes panel data. The amount of data in this study is 55,161 companies from all over the world. Data testing was performed using multinomial logistic regression. The results show that political connections have a positive effect on tax avoidance, foreign ownership has a positive effect on tax avoidance, male executives strengthen the relationship between political connections and tax avoidance, and male executives strengthen the relationship between foreign ownership and tax avoidance.*

**Keywords:** *Political Connection, Foreign Ownership, Executive Gender Diversity, and Tax Avoidance*



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1348-3965-1-RV

## ENSURING LEGAL CERTAINTY OF VAT TRANSACTIONS IN INDONESIA IN RESPONSE TO IFRS 15

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### ABSTRAK

Makalah ini menganalisis isu dalam transaksi pajak pertambahan nilai (PPN) di Indonesia pasca konvergensi IFRS 15 ke dalam Pernyataan Standar Akuntansi Keuangan (PSAK) 72. Data untuk makalah ini dikumpulkan melalui studi pustaka dan wawancara mendalam dengan informan yang terpilih. Temuan makalah ini menyajikan secara kualitatif karakteristik waktu pengalihan menurut PSAK 72 dan UU PPN. Untuk mengatasi perbedaan yang mungkin timbul dalam kedua pendekatan tersebut, disarankan agar persyaratan kontrak dengan pelanggan ditinjau ulang sehingga secara eksplisit memuat pengaturan tentang saat penyerahan. Kontrak-kontrak yang baru dengan pelanggan juga disarankan agar memuat dan memastikan pencantuman kewajiban PPN masing-masing pihak yang terlibat dalam perjanjian. Karena kepentingan komersial dan administrasi perpajakan belum diselaraskan di bawah standar yang sama, inisiatif entitas bisnis melalui pengaturan kontrak dengan informasi perpajakan yang memadai adalah kunci untuk memastikan kepastian hukum.

**Kata Kunci:** IFRS 15, PSAK 72, pajak pertambahan nilai, kontrak



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1366-4029-1-RV

## PUTUSAN PENGADILAN PAJAK PADA POKOK SENGKETA DASAR PENGENAAN PAJAK PPN EKSPOR

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### Abstrak

*This research analyzes the content of the tax court's decision on the basic dispute regarding the imposition of the DPP PPN Export. The method used is a qualitative content analysis method with an inductive qualitative approach. Qualitative content analysis was carried out on 17 (seventeen) of tax court decisions in 2017 with two main categories of tax disputes for DPP PPN Exports, namely corrections for DPP PPN Exports for foreign currencies and corrections for DPP PPN Exports for affiliated transactions. Where in the main category of tax dispute DPP PPN Exports on foreign currencies maintain the correction of the tax authorities. This is due to the concept of substance over form and the regulations of the UU PPN in calculating DPP PPN in rupiah currency which is exchanged at the PMK exchange rate in accordance with the acknowledgment of the BKP or JKP submission transaction. Meanwhile, the main category of tax dispute, DPP PPN Export, for affiliated transactions, rejects the taxpayer's application because the data of the comparison company is not in accordance with the OECD Transfer Pricing Guideline and does not meet the arm's length principle. The Tax Court Judge's decision is in accordance with Article 7 of Law no. 14/2002. Where to decide based on the results of the evidentiary assessment, the relevant tax laws and regulations and the judge's conviction based on the assessment of evidence and in accordance with the tax laws and regulations.*

**Keywords :** *DPP PPN Export, Substance Over Form, Foreign Exchange Rate, Transfer Pricing.*



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1228-3622-1-RV

## **FAKTOR PENENTU MINAT WAJIB PAJAK BADAN ATAS INSENTIF PERPAJAKAN DI MASA PANDEMI COVID-19 (STUDI KASUS PADA KANTOR PELAYANAN PAJAK PRATAMA MALANG SELATAN)**

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### **ABSTRACT**

*One of the endeavors by the government to sustain, if not all restore the economy during and after the COVID-19 pandemic is providing policy of tax incentive. This research applies quantitative approach, determining the effect of perceived service quality, perceived social support, perceived tax knowledge, and taxpayers' economic conditions on the corporate taxpayers' intention to benefit from tax incentives during the COVID-19 pandemic. The respondents collected through a survey method utilizing questionnaires include 70 corporate taxpayers registered in Malang Selatan Taxpayer Office and based in Malang City. The samples are determined by using purposive sampling method, and analyzed by multiple regression for F- test and T-test utilizing SPSS software. The results reveal that perceived service quality, perceived tax knowledge, and the taxpayers' economic conditions have a significant effect on the corporate taxpayers' intention to benefit from tax incentives during the COVID-19 pandemic, while the perceived social support factors has no significant effect.*

**Keywords:** *Perceived Service Quality, Perceived Social Support, Perceived Tax Knowledge, Taxpayers' Economic Conditions, Corporate Taxpayers' Intention*





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1230-3627-1-RV

## PENGARUH KOMPENSASI EKSEKUTIF DAN KEBERAGAMAN GENDER TERHADAP AGRESIVITAS PAJAK: SEBUAH TINJAUAN DARI PERSPEKTIF TUJUAN PEMBANGUNAN BERKELANJUTAN

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### ABSTRACT

*The Sustainable Development Goals (TPB, SDGs, Tujuan Pembangunan Berkelanjutan) are universal goals that are currently a call for all parties to protect the earth in order to establish peace and prosperity in the future. In this study, two relevant TPB objectives, i.e. (1) No Poverty and (5) Gender Equality are analyzed in taxation research area. This study **aims** to determine the effect of executive compensation and directors' gender diversity on corporate tax aggressiveness.. This study uses quantitative **methods** and multiple linear regression analysis as statistical tests. The population of this study are manufacturing companies listed on the Indonesia Stock Exchange in 2015-2019. The research sample was selected using purposive sampling method with a sample of 447 companies. The **results** show that executive compensation has a negative effect on the level of tax aggressiveness, while the gender diversity of directors has no effect on the level of tax aggressiveness. The research **contribution** is further elaborated by analyzing the result from the perspective of TPB, especially in objectives (1) and (5)*

**Keywords:** Sustainable Development Goals, Tax aggressiveness, Compensation, Gender diversity



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1475-4502-1-RV

## IMPLEMENTASI PMK NOMOR 09 TAHUN 2021 BAGI WAJIB PAJAK UMKM DI KABUPATEN SUMENEP

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### Abstrak

**Abstract :** *The impact of COVID-19 has really hit the economy, especially Micro, Small and Medium Enterprises (UMKM) in Indonesia. The government is required to make various efforts to reduce the impact that occurs. Therefore, the government regulates the latest policy in the field of taxation, namely the Minister of Finance Regulation Number 09/PMK.03/2021 concerning Tax Incentives for Taxpayers Affected by the 2019 Corona Virus Disease Pandemic. One of the six incentives is the government borne final income tax incentive (DTP) for taxpayers of Micro, Small and Medium Enterprises (UMKM). This research was conducted using case studies on five (UMKM) in Sumenep Regency. Data were collected by means of observation, in-depth interviews and documentation. Interview activities were carried out in an unstructured manner, to establish an emotional connection with the informant so that more data would be explored. Data analysis was carried out by means of reduction, data presentation, conclusions, and data verification. The results showed that the implementation of tax incentives in Sumenep Regency was still less effective. This is based on the fact that several (UMKM) that the researchers met claimed to have not taken advantage of, and did not even know about, the government borne final income tax (DTP) incentives for (UMKM) taxpayers. This is because the socialization carried out by the DJP has not been received by the (UMKM) owners, because the socialization carried out through social media or posters and banners and SMS is considered less effective. The hope is that the community is given direct socialization and even personally to each (UMKM), however this is understandable because the provision of these incentives coincides with the COVID-19 pandemic, under PPKM conditions.*

**Keywords:** *Tax Incentive for UMKM, PMK Number 9*



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1373-4055-1-RV

## PENGARUH CEO YANG BERPENGALAMAN BEKERJA LUAR NEGERI TERHADAP PENGHINDARAN PAJAK

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### *Abstract*

*This study aims to obtain empirical evidence about the influence of the CEO's foreign work background on tax avoidance. The research was conducted at manufacturing companies listed on the Indonesia Stock Exchange in 2016-2019 that met the sampling criteria and completeness of the data required in the study. The number of observations used is 477 data obtained from annual reports and audited financial reports from manufacturing companies listed on the Indonesia Stock Exchange (IDX). In this study, the objects used consisted of the observed variables, namely the CEO's foreign work background as the independent variable, tax avoidance as the dependent variable, and firm size, leverage, profitability as control variables. The analysis used to solve the first equation uses multiple linear regression. The results of this study indicate that the CEO's foreign employment background has a negative effect on tax avoidance.*

**Keywords:** *Tax Avoidance, Work Experience Background*



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1320-3884-1-RV

## ANALISIS KEPERILAKUAN PENGGUNA E-FILING WAJIB PAJAK ORANG PRIBADI DI MALANG BERDASARKAN TECHNOLOGY ACCEPTANCE MODEL (TAM)

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### ABSTRACT

*This study examines the effect of perceived usefulness, perceived ease of use, perceived security on intention to use, and intention to use to actual using e-filing individual taxpayers registered at KPP Pratama Malang Selatan. Research samples are 100 individual taxpayer who are registered at KPP Pratama Malang Selatan and using e-filing in reporting their taxes. Research samples were collected by convenience sampling method. Data were collected using questionnaires. Data analysis using Partial Least Square (PLS) with SmartPLS 3.0 application. The result showed that perceived usefulness, perceived ease of use, perceived security affect to intention to use e-filing. In addition, the result showed that intention to use e-filing has a positive effect on actual using e-filing.*

**Keyword:** *Perceived Usefulness, Perceived Ease of Use, Perceived Security Technology Acceptance Model, E-filing.*



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1485-4405-2-RV

**PENGARUH *CORPORATE SOCIAL RESPONSIBILITY* DAN  
PROFITABILITAS TERHADAP AGRESIVITAS PAJAK DENGAN  
UKURAN PERUSAHAAN SEBAGAI VARIABEL MODERASI  
(Studi Pada Perusahaan Manufaktur di BEI periode 2017-2019)**

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***Abstract***

*This study aims to examine the effect of corporate social responsibility and profitability on tax aggressiveness with firm size as a moderating variable. In this study, there are two independent variables, namely corporate social responsibility(X1) and profitability (X2). The dependent variable in this study is tax aggressiveness (Y). The moderating variable in this study is company size (X3). The population in this study are manufacturing companies in the consumer goods industry sector listed on the Indonesia Stock Exchange in 2017-2019 as many as 144 companies. The method used is purposive sampling and obtained as many as 66 companies as samples. The hypothesis in this study was tested using SPSS. The results of this study indicate that 1) corporate social responsibility has no effect on tax aggressiveness 2) profitability has no effect on tax aggressiveness 3) company size has a negative effect on tax aggressiveness 4) company size is unable to moderate the influence between corporate social responsibility on tax aggressiveness 5) company size is able to moderate the effect of profitability on tax aggressiveness.*

**Keywords :** *corporate social responsibility, profitability, tax aggressiveness, firm size.*



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1240-3663-1-RV

**PENGARUH PAJAK, MEKANISME BONUS, DAN TUNNELING INCENTIVE TERHADAP KEPUTUSAN TRANSFER PRICING (STUDI EMPIRIS PADA PERUSAHAAN MANUFAKTUR SEKTOR INDUSTRI DASAR DAN KIMIA DI INDONESIA YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2017-2019)**

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**ABSTRACT**

*The Effect of Tax, Bonus Mechanism, and Tunneling Incentive on Transfer Pricing Decisions (Empirical Study of Manufacturing Companies in The Basic Industry and Chemical Sector Listed on The Indonesian Stock Exchange for The Period of 2017-2019.*

*This study aims to examine and analyze (1) the effect of tax on transfer pricing decisions, (2) the effect of bonus mechanism on transfer pricing decisions, (3) the effect of tunneling incentive on transfer pricing decisions in manufacturing companies in the basic industry and chemical sector listed on The Indonesian Stock Exchange for the period of 2017-2019.*

*The population in this study were the basic industry and chemical manufacturing companies listed on The Indonesian Stock Exchange for the period of 2017-2019. The study sample consisted of 16 companies. The sampling method in this study was a non-probability sampling method with purposive sampling technique which resulted in 48 samples. The data obtained were secondary data by collecting annual reports of manufacturing companies in the basic industry and chemical sector listed on The Indonesian Stock Exchange. The analysis techniques was logistic regression analysis technique through the SPSS program version 26.*

*The results of this study indicate that tax and bonus mechanism have no effect on transfer pricing decisions, while tunneling incentive affects transfer pricing decisions.*

**Keywords:** *Tax, Bonus Mechanism, Tunneling Incentive, Transfer Pricing*



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1391-4136-1-RV

## MODEL INSENTIF DAN PERILAKU WAJIB PAJAK DALAM MENINGKATKAN KEPATUHAN WAJIB PAJAK

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### ABSTRACT

*This study aims to determine the effect of tax incentives due to covid-19, understanding of taxation, taxpayer awareness to taxpayer compliance. This research is a quantitative research with correlational research type to test the research hypothesis. The population is 127.014 taxpayers, consists of individual taxpayers and corporate taxpayers in KPP Pratama North Malang in 2020. The sample in this study was determined through probability sampling method with a simple random sampling technique, obtained from the calculation of the Slovin-formula as many as 100 respondents. The data analysis method used multiple linear regression analysis. The results of the research hypothesis test showed that both internal factors in the form of awareness and understanding, and external factors in the form of tax incentives policy have a significant positive effect on the level of taxpayer compliance. The results of this study indicate that tax incentive policies during the pandemic have been effective in increasing taxpayer compliance. Likewise, the tax awareness movement through various socialization activities plays a major role in increasing taxpayer compliance. The implication is that the three research variables are very important factors to be considered by the government as the tax authorities in an effort to increase tax revenue through taxpayer compliance.*

**Keywords:** *Tax incentives due to covid-19, Understanding taxation, Taxpayer awareness, Taxpayer compliance*



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1508-4461-2-RV

## **PENGARUH PAJAK PENGHASILAN BADAN, UKURAN PERUSAHAAN, *TAX HAVEN COUNTRY*, DAN KUALITAS AUDIT TERHADAP AGRESIVITAS *TRANSFER PRICING* PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BEI PERIODE 2016-2018**

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### ***Abstract***

*Transfer Pricing is a policy in determining the transfer price of a transaction whether it is goods, services, intangible assets, or even financial transactions carried out by a company. Transfer pricing is often used by companies to avoid tax payment by conducting various transactions with companies that have special relationships, especially companies in tax haven country. This study aims to examine the factors that can influence transfer pricing aggressiveness such as corporate income tax, firm size, tax haven country, and audit quality. The object in this study are 108 manufacturing companies listed on the Indonesia Stock Exchange throughout 2016-2018. The technique used in data analysing were descriptive analysis, pooling test, classic assumption test, and multiple linear regression analysis. The F-test result indicates that corporate income tax, firm size, tax haven country, and audit quality simultaneously affect to transfer pricing aggressiveness. From the result of the t-test of this study concluded that corporate income tax has no effect on transfer pricing aggressiveness in a positive direction. Firm size has no effect on transfer pricing aggressiveness in a negative direction. Meanwhile, tax haven country variable has negative effect on transfer pricing aggressiveness. While, audit quality has positive effect on transfer pricing aggressiveness.*

***Keywords:*** *Transfer Pricing, Corporate Income Tax, Firm Size, Tax Haven Country, Audit Quality.*





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1457-4326-2-RV

## **PENGARUH *OVERCONFIDENCE* MANAJER DAN *CAPITAL INTENSITY* TERHADAP PENGHINDARAN PAJAK YANG DIMODERASI OLEH KUALITAS AUDIT**

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### ***Abstract***

*This study aims to examine the moderating role of audit quality on the effect of manager overconfidence and capital intensity on tax avoidance. The sample samples selected using the purposive sampling method consist of Indonesia public manufacturing companies for the periode 2015-2019. It employs SEM-PLS to test the hypotheses. The results show that manager overconfidence has a negative and significant effect on tax avoidance, capital intensity has a positive and significant effect on tax avoidance. Audit quality does not moderate the effect of manager overconfidence and capital intensity on tax avoidance. The study confirms that managers overconfidence reduces tax avoidance practices.*

***Key words:*** *Manager Overconfidence, Capital Intensity, Audit Quality, Tax Avoidance*



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1222-3601-1-RV

## ANALISIS VARIABEL YANG MEMENGARUHI PENERIMAAN PAJAK DI NEGARA-NEGARA G20

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### ABSTRACT

*The purpose of this research is to examine the effect of inflation rate, tax rate, economic growth, and economic structure on tax revenue. G20 countries are the world's main economic forum which represent more than half of the world's population, three-quarters of global trade, and most of the world's economy. This forum consists of countries which represent 85 percent of the world's gross domestic product (GDP). For these countries, tax revenue is very important for country's economy and development. This research uses optimal tax theory as a basis. This theory states that the selection of a tax system by policy makers should aim to maximize social welfare which is limited by constraints. The optimal tax problem occurs because of the inequality of information between taxpayers and policy makers. With this theory, it can be seen whether countries with high GDP can create optimal taxes with tax rates, inflation rates, economic growth, and economic structure as the constraints. This study uses multiple linear regression analysis with the help of SPSS software. The regression model used in this study is feasible to calculate tax revenues. The variables contained in this study explain 34.5 percent of tax revenues and 65.5 percent of tax revenues are explained by other variables that haven't been included in this research. In addition, the results of the study also show that the inflation rate, tax rate, and economic growth have no significant effect on tax revenue. Meanwhile, the economic structure has a significant negative effect on tax revenue.*

**Keywords:** *tax revenue, tax rate, inflation rate, economic growth, economic structure*

1286-3782-1-RV

## PAJAK PENGHASILAN *INFLUENCER* ATAS *ENDORSEMENT* DI INDONESIA : KETENTUAN DAN REALITA

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### ***Abstract***

*This study aims to criticize whether tax payments from influencers' income are in accordance with applicable tax regulations, and whether the rapid expansion of influencers who carry out endorsement activities has an impact on the possibility of increasing tax revenues. Furthermore, this study aims to calculate the possibility of income tax receipts from influencers in the endorsement business in Indonesia, as well as the potential loss of tax revenue due to non-compliance with tax regulations.*

*This research uses qualitative research and critical study paradigm. Researchers collect, document data, and identify data with Atlas.ti 9 software, analyze and draw conclusions.*

*The results of the study show that the endorsement industry in Indonesia is very promising because there are thousands of influencers and the number continues to grow. Related to the problem of non-compliance with the application of taxes based on tax rules, the findings of this study reveal that the taxes paid are not in accordance with tax requirements. Therefore, it is very important to improve tax calculation standards so that online entrepreneurs and influencers can calculate taxes accurately and maximize tax revenue.*

***Keywords:*** *Influencer, Endorsement, Income tax*



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1357-3991-2-RV

## FAKTOR-FAKTOR YANG MEMENGARUHI AGRESIVITAS PAJAK PADA PERUSAHAAN MANUFAKTUR DI BURSA EFEK INDONESIA

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**Abstract:** *This study purpose to examine the effect of liquidity, profitability, leverage, firm size, capital intensity, inventory intensity, independent commissioners, and institutional ownership on tax aggressiveness. This study uses manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the 2017-2019 period. Based on the criteria that have been determined by the purposive sampling method, 222 data from 74 companies were selected to be the sample in this study. Data analysis using multiple regression analysis through IBM SPSS version 25. The results of this study prove that the level of debt and inventory has an effect on tax aggressiveness. Meanwhile, the variables of liquidity, profitability, firm size, capital intensity, independent commissioners, and institutional ownership had no effect on tax aggressiveness.*

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



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1361-4008-2-RV

## TAX HAVEN LINK CONTRIBUTE TO THE DIMINISHING OF TAX EVADER FIRM VALUE

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### *Abstrak*

Tujuan penelitian ini adalah menguji pengaruh interaksi penghindaran pajak dan pemanfaatan tax haven terhadap nilai perusahaan. Penelitian ini menggunakan sampel sektor agrikultur dan manufaktur sebanyak 415 data dengan rata-rata cash effective tax rate (CETR) sebesar 4,7% dibanding tarif pajak korporasi yang berlaku pada periode 2015-2019 sebesar 25%. Sampel penelitian ini berfokus pada perusahaan penghindar pajak. Penelitian ini menggunakan model regresi panel weighted least squares. Hasil temuan menunjukkan bahwa perusahaan penghindaran pajak yang lebih tinggi mengalami penurunan nilai perusahaan akibat biaya agensi dan asimetri informasi serta manajer yang cenderung bertindak oportunistik. Ketika data penghindaran pajak diinteraksikan dengan keberadaan entitas anak di negara tax haven, berdampak terhadap penurunan nilai perusahaan. Temuan ini menunjukkan bahwa investor dan kreditur meragukan adanya perusahaan penghindar pajak yang memiliki afiliasi di tax haven karena adanya masalah transparansi. Investor percaya bahwa memiliki afiliasi di negara tax haven akan mengurangi peluang untuk berinvestasi kembali atas penghematan pajak yang diperoleh di tax haven.

**Kata Kunci:** Penghindaran pajak, keterkaitan tax haven, Nilai Perusahaan, Teori Agensi



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1233-3641-2-RV

## APLIKASI AKUNTANSI PAJAK (ANPAK) TEROBOSAN INTEGRASI PENCATATAN UMKM

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### ABSTRACT

*Micro, Small, and Medium Enterprises (MSMEs) still becomes an unexplored sector toward maximizing the tax revenue, even though MSMEs' role for economic growth in Indonesia is significant. The low contribution of MSMEs' sector in tax aspect show many problems. Lack of knowledge from MSMEs' actors become the center of the problems. This problems will trigger obstacle for mandatory financial aspects, specifically in taxation. Modern tax administration needs to be established to accommodate the alignment of financial dan tax for MSMEs' actors. Purpose of this study is to analyze and provide recommendation to reform administration system. By using secondary data based on literature study is needed to make theoretical framework for innovation of "Aplikasi Akuntansi Pajak" (ANPAK) administration systems. The result of this study recommendation is the application of ANPAK as the output of Kampus Merdeka programs. ANPAK involved the accountant in its formation. ANPAK could be the solution to provide convenience for MSMEs' sector and guarantee the state revenues*

**Keywords:** *MSMEs', Modernization, System Administration, Tax Administration.*



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1247-3676-1-RV

## ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI PENGHINDARAN PAJAK

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### ABSTRACT

*This study aimed to analyze the effect of return on asset, leverage, firm size, fiscal loss compensation, and institutional ownership simultaneously and partially on tax avoidance at manufacturing companies listed in Indonesia Stock Exchange. The statistical method used was multiple linear regression analysis. The sampling technique was chosen by non probability sampling method by using purposive sampling judgment method. The population used by manufacturing companies listed in the Indonesia Stock Exchange 2017-2019 were 54 companies for 3 years with the samples as many as 152 companies. The test results showed that partially return on assets had no effect on tax avoidance, leverage had a significant positive effect on tax avoidance, firm size had no effect on tax avoidance, fiscal loss compensation had no effect on tax avoidance and institutional ownership had a significant positive effect on tax avoidance and simultaneous return on assets, leverage, firm size, fiscal loss compensation, and institutional ownership had a positive effect on tax avoidance.*

**Keywords:** *return on asset, leverage, firm size, fiscal loss compensation, tax avoidance*

1341-3951-2-RV

## FAKTOR-FAKTOR DETERMINAN YANG MEMPENGARUHI INDIKASI TAX AVOIDANCE PADA PERUSAHAAN MANUFAKTUR DI INDONESIA

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### ABSTRACT

*This study aims to examine and provide empirical evidence of the effect of Return On Assets (ROA), Deferred Tax Burden, Executive Compensation, Fixed Asset Intensity, and Corporate Social Responsibility (CSR) on Tax Avoidance. This type of research is classified as quantitative approach research and Causal relationship. The population in this study are Manufacturing Companies listed on the Indonesia Stock Exchange (IDX) for the 2015-2019 period. sample selection using the Puspositive Sampling method and the data used in this study in the form of secondary data obtained from [www.idx.co.id](http://www.idx.co.id). The data of this study were analyzed by panel data analysis with Eviews9. The results of this study indicate that (1) Return on Assets (ROA) has no significant effect on Tax Avoidance. (2) Deferred Tax Expenses have no significant effect on Tax Avoidance. (3) Executive Compensation has a significant negative effect on Tax Avoidance. (4) Fixed Asset Intensity has a significant positive effect on Tax Avoidance. (5) Corporate Social Responsibility (CSR) has no significant effect on Tax Avoidance.*

**Keywords:** *Deferred Tax Burden, Executive Compensation, Fixed Asset Intensity, and Corporate Social Responsibility (CSR), Tax Avoidance.*





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1419-4228-1-RV

## FACTORS AFFECTING USER SATISFACTION ON e-FILING SYSTEM IN INDONESIA

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### **Abstrak**

*Salah satu sistem perpajakan elektronik yang digunakan di Indonesia adalah e-Filing. Kewajiban penggunaan e-Filing berakibat pada peningkatan jumlah pengguna. Namun intensitas penggunaan sistem yang tinggi tidak menjamin bahwa sistem tersebut berhasil dan mendukung penuh kebutuhan pengguna. Penelitian ini dilakukan untuk mengetahui determinan kepuasan pengguna e-Filing dengan mengadopsi beberapa model pengukuran keberhasilan sistem yang dirumuskan oleh Delone dan Mclean. Penelitian ini memberikan kontribusi untuk mengukur dan memberikan perbaikan bagi seluruh sistem informasi perpajakan di Indonesia. Penelitian dilakukan dengan metode survei (kuesioner) dan purposive sampling pada 562 dosen Politeknik Negeri Malang tahun 2020. Responden penelitian adalah wajib pajak pengguna aktif sistem e-Filing dan telah memenuhi kewajiban perpajakan yaitu melaporkan pajak setiap tahunnya. Dengan menggunakan metode statistik regresi linier berganda dan sesuai dengan hipotesis dalam penelitian, hasil penelitian menunjukkan bahwa secara parsial Kualitas Sistem, Kualitas Informasi dan Kualitas Layanan berpengaruh positif dan signifikan terhadap Kepuasan Pengguna. Selain itu secara simultan Kualitas Sistem, Kualitas Informasi dan Kualitas Layanan berpengaruh positif dan signifikan terhadap Kepuasan Pengguna.*

**Kata Kunci:** e-filing, kualitas informasi, kualitas layanan, kualitas sistem, kepuasan pengguna



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1421-4232-1-RV

## PENGARUH PENGGUNAAN *E FILING* TERHADAP TINGKAT KEPATUHAN WAJIB PAJAK: RELAWAN PAJAK SEBAGAI VARIABEL MODERASI PADA KPP PRATAMA BANGKALAN

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### **ABSTRACT**

*This study aims to determine the effect of the use of E filing accompanied by the help of tax volunteers at the Bangkalan Pratama Tax Service Office for the 2018-2021 period. All individual taxpayers registered at the Bangkalan KPP Pratama for the 2018-2021 period in this study were applied as the research population, techniques The sample used is purposive sampling with the sample used in the study, namely 50 individual taxpayers registered at KPP Pratama Bangkalan for the 2018-2021 period. The method used in this research is quantitative using primary data through questionnaires distributed to respondents. Data were analyzed using simple linear regression analysis and regression analysis of moderating variables using the Moderate regression analysis method which was processed using SPSS version 21 software. The results showed that the variable of the use of E filing had an effect on taxpayer compliance and tax volunteers were unable to moderate the use of E filing on the compliance of taxpayers registered at the Bangkalan Pratama Tax Service Office.*

**Keywords:** *the use of E filing, tax volunteers, taxpayer compliance.*



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1289-3806-1-RV

## FAKTOR-FAKTOR YANG MEMPENGARUHI AUDIT REPORT LAG

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### ABSTRACT

*Competition in the capital market is so tight that it encourages go public companies to improve the quality of financial reports and speed up the process of issuing audited financial statements. This study aims to examine and analyze the effect of audit tenure, corporate governance as proxied by an independent board of commissioners, institutional ownership and managerial ownership, financial distress and audit capacity stress on audit report lag. The population in this study are infrastructure, utility and transportation companies listed on the IDX in 2016-2019. The sample was selected using purposive sampling method and obtained a sample of 21 companies. The analytical technique used is multiple linear regression analysis using SPSS version 25 program. The results indicate that audit tenure, institutional ownership and financial distress has an effect on audit report lag, while independent commissioners, managerial ownership and audit capacity stress has no impact on audit report lag.*

**Keywords:** *Audit Report Lag, Audit Tenure, Corporate Governance, Financial Distress, Audit Capacity Stress*



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1392-4146-1-RV

## PENGARUH WORK FROM HOME TERHADAP KINERJA AUDITOR DENGAN MOTIVASI SEBAGAI VARIABEL INTERVENING SELAMA PANDEMI COVID-19

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### ABSTRACT

*This study aims to determine how the effect of Work from Home on the performance of auditors with work motivation as an intervening variable during the COVID-19 pandemic. The population used in this study are auditors who work at KAP in the East Java region who are listed in the Directory of the Indonesian Institute of Certified Public Accountants (IAPI) in 2020 using purposive sampling as its technique. The data collection of this research was done by distributing questionnaires either directly, through the post office, email, and via google form. The data analysis method in this study uses the Structural Equation Model (SEM) using the AMOS 22 program. The results of this study indicate that Work From Home has an effect on work motivation, but Work From Home has no effect on auditor performance. Meanwhile work motivation has an effect on auditor performance. The implication of those results showed that motivation is the important factor that has to be considered by Management of KAP because it affects auditor's performance. The study also showed that there is no effect of Work From Home on auditor performance, so, it showed that work from home should be developed more than just a method of working, but also a method of increasing motivation.*

**Keywords:** *Work from Home, COVID-19, auditor performance, motivation.*



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1351-3979-1-RV

## STUDI KEPERILAKUAN PENGGUNAAN APLIKASI ATLAS DAN PENGARUHNYA PADA KUALITAS AUDIT

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### **ABSTRACT**

*This study aims to analyze the factors influencing on the using of the ATLAS application, and their effect of the using of the ATLAS application on audit quality. The research population is auditors who worked at a public accounting firm located in Malang Raya and has used the ATLAS application. Samples are chosen by judgment sampling method. And we obtained 72 respondents. The data analysis technique used the Partial Least Square (PLS) method with the SmartPLS application. The results of the analysis show that perceived convenience, perceived usefulness, and computer self-efficacy have no effect on the use of the ATLAS application. While the use of the ATLAS application affects the quality of the audit.*

**Keywords:** *ATLAS application, perceived convenience, perceived usefulness, computer self-efficacy, and audit quality.*



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## PENDUKUNG ACARA KRA VIII TAHUN 2021





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