

# BOOK OF ABSTRACT

**1<sup>st</sup> InCAF  
& 6<sup>th</sup> NCAF**

**1st INTERNATIONAL &  
6th NATIONAL CONFERENCE  
ON ACCOUNTING AND FINANCE**

**“New Challenges and Opportunities  
of Integrated Reporting”**

24-25 November 2022



UNIVERSITAS  
ISLAM  
INDONESIA



IKATAN AKUNTAN INDONESIA  
WILAYAH D I YOGYAKARTA



UWA  
PERTH-AUSTRALIA

MAKSIUII  
MAGISTER AKUNTANSI

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ON ACCOUNTING AND FINANCE

## “New Challenges and Opportunities of Integrated Reporting”

24-25 November 2022

Co-Host



**Abstract Book of 1<sup>st</sup> International Conference on Accounting & Finance  
(InCAF) and 6<sup>th</sup> National Conference on Accounting & Finance (NCAF)  
“New Challenges and Opportunities of Integrated Reporting”  
Master Program in Accounting, Faculty of Business and Economics, Universitas Islam Indonesia  
Yogyakarta, 24-25 November 2022**

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**Conference Chair:**

Ayu Chairina Laksmi, S.E., M.App.Com., M.Res., Ph.D., Ak., CA

**Committees:**

Johan Arifin, S.E., M.Si., Ph.D., CFrA., IPSAS. | Dekar Urumsah, Drs., S.Si., M.Com (IS), Ph.D., CFrA. | Noor Endah Cahyawati, S.Si., M.Com | Rizki Hamdani, S.E., M.Ak., Ak., CA. | Umi Sulistyanti, S.E., M.Acc., Ak. | Arief Rahman, S.E., S.IP., M.Com., Ph.D | Dr. Mahmudi, S.E., M.Si., Ak., CMA., CA. | Reny Lia Riantika, S.E., M.Acc., Ak. | Rifqi Muhammad, S.E., M.Sc., Ph.D., SAS. | Hendi Yogi Prabowo, SE., M.For.Accy., Ph.D., CFrA., CAMS. | Tika Noor Afifah, S.I.Kom. | Indranila Arsyanti, A.Md. | Iksan Pamungkas | Muhammad Fadhly Rizky Octavio, S.Ak., M.Ak. | Majestine Shahnamirasella, A.Md. | Ivana Mutia Eszi, S.Ak. | Mashuri | Deni Eko Saputro

**Reviewer:**

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## Rundown Kegiatan

**1<sup>st</sup> International Conference on Accounting & Finance (InCAF) and 6<sup>th</sup>  
National Conference on Accounting & Finance (NCAF)**  
**“New Challenges and Opportunities of Integrated Reporting”**  
Master Program in Accounting, Faculty of Business and Economics, Universitas Islam Indonesia  
Yogyakarta, 24-25 November 2022

Waktu	Acara
<b>Kamis, 24 November 2022</b>	
07.30 – 08.00	Registrasi Peserta
08.00 – 08.05	Pembukaan oleh MC
08.05 – 08.15	Menyanyikan lagu Indonesia Raya dan Hymne UII
08.15 – 08.25	Kalam Ilahi
08.25 – 08.30	Sambutan Ketua Panitia: Ayu Chairina Laksmi, SE, M. AppCom, M. Res, Ph.D, Ak, CA, CPA
08.30 – 08.35	Sambutan Ketua IAI Wilayah DI Yogyakarta: Dr. Hardo Basuki, M.Soc.Sc., CSA., CA
08.35 – 08.40	Sambutan Dekan FBE UII (Pembukaan): Johan Arifin, S.E., M.Si., Ph.D., CFrA
08.40 – 09.10	Keynote Speaker: Prof. Phil Hancock
09.10 – 09.40	Pembicara 1: Zuni Barokah, S.E., M.Comm., Ph.D., CA
09.40 – 10.10	Pembicara 2: Stevanus Alexander B. P. Sianturi SE, M. For. Accy., CPA, CFE, CA, CIO, CSRIS, CACP, Ak
10.10 – 10.40	Pembicara 3: Rifqi Muhammad, SE, SH, M. Sc., Ph. D., SAS, ASPM
10.40 – 11.40	Diskusi Moderator: Hendi Yogi Prabowo, SE., M. For. Accy., Ph.D., CFrA, CAMS
11.40 – 13.00	Ishoma & Persiapan Sesi Paralel
13.00 – 14.00	Sesi Paralel I
14.00 – 15.00	Sesi Paralel II
15.00 – 15.20	Break Sholat Ashar
15.20 – 16.30	Sesi Paralel III
<b>Jum'at, 25 November 2022</b>	
08.30 – 09.30	Sesi Paralel IV
09.30 – 10.00	Sesi Paralel V
10.00 – 10.15	Break
10.15 – 11.15	Sesi Paralel VI
11.15 – 12.15	Sesi Paralel VII
12.15 – 13.00	Ishoma
13.00 – 14.00	Sesi Paralel VIII
14.00 – 15.00	Sesi Paralel IX
15.00 – 15.20	Break Sholat Ashar
15.20 – 16.30	Pengumuman Best Paper & Penutup

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## Message from Dean

Assalamualaikum Wr. Wb.

Praise be to the presence of Allah SWT, God Almighty, where we can together take the time and ease the steps to attend the 1st International Conference on Accounting and Finance (InCAF) & 6th National Conference on Accounting and Finance (NCAF) today with the theme:

### **“New Challenges and Opportunities of Integrated Reporting”**

At present, we know that the world is still in an unstable condition, namely the ongoing Covid-19 pandemic which has resulted in several countries also carrying out lockdowns again and also the ongoing Russia-Ukraine war. Covid-19 and the Russian-Ukrainian war caused shocks for almost all countries in the world. The problems caused are not only in the health sector, but also in the economy and finance. Globally, world economic growth is predicted to experience negative growth. Connectivity challenges stem in part from how the approach has evolved over time. Connectivity is about much more than generating reports and drawing lines between things; this is how we build that understanding at every level of the business. A challenge in reconciling the needs of different stakeholders when determining materiality – in particular, one issue may be more material to one stakeholder than another; apply the definition of materiality in the Framework and other standards/frameworks, to meet reporting requirements efficiently and effectively – and without confusing the reader. One of the main challenges for integrated filers when implementing a materiality filter centers on identifying the organization's key stakeholders. Integrated reporting provides a platform for such stakeholder communication.

In the capacity as an academic, this national conference is part of the University's commitment to facilitate the exchange of ideas in the form of scientific findings from conference participants.

On the occasion of the 1st InCAF & 6th NCAF conference in 2022, we also presented 4 main speakers who we know have very good reputations in their fields, namely Prof. Phil Hancock (Director of Student Experience in the UWA Business School, Australia), Zuni Barokah, S.E., M.Comm., Ph.D., CA (Member of the IAI Financial Accounting Standards Board – DSAK IAI), Stevanus Alexander Sianturi (Partner, Forensic and Integrity Services EY), and Rifqi Muhammad, S.E., S.H., M.Sc., Ph.D., SAS, ASPM (Indonesian Islamic University). It is hoped that with the presentations from

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these experts, participants can understand the impact that the Covid-19 pandemic has had on integrated reporting in Indonesia and globally.

We realize that this conference would not have been possible without the support of various parties. So on this occasion, we would like to thank you for your attention and cooperation, ladies and gentlemen, especially the co-hosts who have supported the course of this activity and the presenters who have contributed to sending their papers. We hope that from holding this conference, the presenters can receive valuable insights and inputs that are useful for improving the quality of your papers, so that later they can contribute to the development of accounting both scientifically and in practice in Indonesia.

Finally, I do apologize if there are still shortcomings in organizing the conference. Once again, we congratulate you on joining the 1st InCAF & 6th NCAF conference. Hopefully what we do today will bring the greatest benefits to others. Amen.

Wassalamualaikum Wr. Wb.

Yogyakarta, 24 November 2022  
Dean of the Faculty of Business and Economics  
Indonesian Islamic University  
**Johan Arifin, S.E., M.Sc., Ph.D., CFA, CertIPSAS**



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## Acknowledgment

**Assalamu'alaikum wr. wb.**

Greetings to all of us

Alhamdulillah, thank God, we pray for the presence of Allah SWT, who has bestowed pleasure and affection in any form, especially health and the opportunity to attend this national seminar and conference.

This year the 1st International Conference on Accounting and Finance (InCAF) & 6th National Conference on Accounting and Finance (NCAF) were held still in a pandemic condition that had not yet been completed, but had improved from the previous two years so that the committee carried out in a hybrid manner (online and offline). The 1st InCAF & 6th NCAF in 2022 carries the theme: **"New Challenges and Opportunities of Integrated Reporting"**.

In recent years, there has been a growing call for companies to account for their activities to a broad group of stakeholders. It is now widely accepted that traditional financial reporting no longer meets the needs of businesses that wish to develop and maintain resilient and responsible transactions not only in the near term but also in the medium and long term. Financial statements refer to historical information looking back. Today's companies are also very focused on their financial capital. Meanwhile, success for many organizations today also depends on other resources – such as the expertise of their people, their intellectual property developed through research and development, and their interactions with the environments and communities in which they operate. Integrated reporting or integrated reporting was developed to fill the reporting gap. Integrated reporting provides a platform for such stakeholder communication. However, several recent studies have concluded that integrated reporting is seen only as an exercise that must be carried out to ensure compliance. Since the release of the International Framework in December 2013, the speed and scale of adoption of integrated reporting by organizations has continued to increase.

Through the 1st InCAF & 6th NCAF seminar in 2022, this is part of our endeavor where we can discuss ideas and strategies for the main challenges for integrated reporters when implementing a materiality filter centered on identifying the main stakeholders of the organization.

Dear ladies, gentlemen and guests,

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On behalf of the entire committee, I would like to thank all conference participants and congratulations to the selected speakers to present their research in the conference forum. At the 1st InCAF & 6th NCAF, **141** papers will be presented from various universities in Indonesia from the islands of Sumatra, Java, Kalimantan, Sulawesi and Papua, as well as foreign universities such as the University of Southampton (UK), University of Pécs (Hungary), Universiti Teknologi MARA (Malaysia), Universiti Malaysia Sabah (Malaysia), Wirtschaftsuniversität (WU) Wien (Austria), and Universitat de Barcelona (Spain). The 1st InCAF & 6th NCAF organized by the Master of Accounting Study Program, FBE, UII continues to strive to always improve its quality. For this reason, in this conference we invite other universities as partners. At the 1st InCAF & 6th NCAF this time, **28 partner universities joined as co-hosts**, 1 foreign university (Nanjing Xiaozhuang University) and 27 universities in Indonesia (Bandung Islamic University, Amikom Yogyakarta University, Muhammadiyah Surakarta University, Yapis Papua University, Pancasila University, Muhammadiyah Yogyakarta University, Syiah Kuala University, Catholic Soegijapranata Semarang University, Potensi Utama University, Pembangunan Nasional "Veteran" Yogyakarta University, Sam Ratulangi Manado University, Andalas University, Papua University, PGRI Yogyakarta University, Lambung Mangkurat University, Mulawarman University, Islamic University of North Sumatra, STIE Sutaadmaja Subang, Muhammadiyah University of Jember, Widyagama Malang University, Pembangunan Nasional "Veteran" Jawa Timur University, Aisyiyah Yogyakarta University, Sarjanawiyata Taman Siswa University, Putra Bangsa Kebumen University, Atmajaya Yogyakarta University, Bengkulu University, and International Batam University. For that, we also express our deepest gratitude to the partner universities.

Ladies and Gentlemen, and guests who are happy,

As the organizer of this NCAF, we would like to express our highest gratitude and appreciation in particular to:

1. University Leaders, Faculty of Business and Economics, Accounting Department FBE UII, and Master of Accounting Study Program FBE UII
2. Association of Indonesian Accountants Region DI. Yogyakarta
3. Seminar speakers:
  - a. Prof. Phil Hancock (Director of Student Experience in the UWA Business School, Australia)
  - b. Zuni Barokah, S.E., M.Comm., Ph.D., CA (Member of the IAI Financial Accounting Standards Board – DSAK IAI)
  - c. Stevanus Alexander Sianturi (Partner, Forensic and Integrity Services EY)



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- d. Rifqi Muhammad, S.E., S.H., M.Sc., Ph.D., SAS, ASPM (Indonesian Islamic University)
4. The reviewers, discussants and moderators
5. Seminar participants
6. The organizers and all parties who have worked hard to prepare this event.

Finally, I congratulate you on joining the seminars and conference at the 1st InCAF & 6th NCAF. We have tried our best to prepare this event, however, on behalf of the committee I apologize for any shortcomings and oversights. Hopefully our activities for these two days are useful and blessed by Allah SWT. Amen.

Bilहितtaufiq wal hidayah

Wassalamu'alaikum wr. wb.

Yogyakarta, 24 November 2022

Committee Chair 1st InCAF & 6th NCAF

**Ayu Chairina Laksmi, SE., M. AppCom, M. Res, Ph. D., Ak, CA**

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## Jadwal Presentasi Pemakalah (Sesi Paralel)

**HARI KE 1 | KAMIS 24 NOVEMBER 2022 | 13.00-14.30 WIB | SESI 3 | OFFLINE | Ruang P1/3 atau P1/4**

KODE	PRESENTER	JUDUL	TOPIK	RUANG	PEMBAHAS
1	Rahmawati Hanny Yustrianthe	FAKTOR DETERMINAN MINAT INVESTASI: STUDI EMPIRIS DI YOGYAKARTA	Management Accounting	RUANG 1	Dr. Dwi Sulhartini
35	Bhenu Artha	KETIDAKPASTIAN POLITIK DAN KRISIS SEBAGAI DETERMINAN KEBIJAKAN DIVIDEN DI INDONESIA	Financial Management		
31	Noor Endah Cahyawati	PENGARUH FINANCIAL TECHNOLOGY DAN LITERASI KEUANGAN TERHADAP KEBERLANJUTAN UMKM DI KABUPATEN SLEMAN DENGAN INKLUSI KEUANGAN SEBAGAI VARIABEL MEDIASI	Management Accounting		
124	Erna Hidayah	MINAT MAHASISWA BERINVESTASI PADA MASA PANDEMI COVID-19	Financial Accounting		
32	Noor Endah Cahyawati	PENGARUH PENGETAHUAN INVESTASI, LITERASI KEUANGAN, MOTIVASI INVESTASI, PERSEPSI RISIKO, SERTA KEMAJUAN TEKNOLOGI TERHADAP MINAT INVESTASI REKSA DANA PADA MAHASISWA SELAMA PANDEMI COVID-19 (STUDI EMPIRIS PADA MAHASISWA YANG BERADA DI WILAYAH YOGYAKARTA)	Financial Accounting		
38	Isti Rahayu	DAMPAK SOFT SKILL TERHADAP KESIAPAN KERJA MAHASISWA DI ERA INDUSTRI 4.0	Accounting Education	RUANG 2	Dr. Rida Perwita
122	Ahada Nurfauziya	PENGARUH PENGETAHUAN INVESTASI, KEBIJAKAN MODAL MINIMUM, LITERASI KEUANGAN DAN SOCIAL MEDIA INFLUENCER TERHADAP MINAT MAHASISWA BERINVESTASI DI PASAR MODAL	Investment		
70	Indah Yani	DETERMINAN AKUNTABILITAS LAPORAN KEUANGAN NONLABA DENGAN KOMITMEN ORGANISASI SEBAGAI PEMODERASI MASJID KOTA YOGYAKARTA	Public Sector Accounting		
91	Yeni Fitriani Somantri	NILAI KEARIFAN LOKAL MASYARAKAT ADAT KAMPUNG NAGA DALAM PENGELOLAAN DANA DESA	Public Sector Accounting		

**HARI KE 1 | KAMIS 24 NOVEMBER 2022 | 13.00-14.30 WIB | SESI 3 | ONLINE**

KODE	PRESENTER	JUDUL	TOPIK	RUANG	PEMBAHAS
27	Rizke Nofitriyeni	KARAKTERISTIK AUDITOR TERHADAP DUGAANTERJADINYA MANIPULASI LAPORAN KEUANGAN DAN MODIFIKASI PROGRAM AUDIT	Auditing	RUANG 3	Hendi Yogi Prabowo, Ph.D.
37	Faisal Husaini	FAKTOR-FAKTOR YANG BERPENGARUH TERHADAP NIAT FRAUD DI PERUSAHAAN TRANSPORTASI DARING: MODEL KONSEPTUAL	Auditing		
56	Go, Leony Natasya Wijaya	PROTEKSI PENCURIAN KAS DAN PENYUSUTAN PERSEDIAAN DI SPBU ABC	Auditing		
5	Tigin Lugiani	CORPORATE SOSIAL RESPONSIBILITY AND FIRM VALUE: THE MEDIATING ROLE OF PROFITABILITY AND GOVERNANCE	Corporate Governance		
6	Mutqi Sopiawadi	INTELLECTUAL CAPITAL AND FIRM PERFORMANCE: THE MEDIATING ROLE OF GOVERNANCE	Corporate Governance	RUANG 4	Dr. Syahril Djadidang
103	Anggelina Margareta Riamelia Montolalu	FAKTOR YANG MEMPENGARUHI OPINI AUDIT GOING CONCERN PERUSAHAAN MANUFAKTUR BURSA EFEK INDONESIA	Auditing		
116	Sumartono	AUDIT JUDGEMENT AUDITOR EKSTERNAL PEMERINTAH MELALUI BEBERAPA FAKTOR YANG MEMPENGARUHINYA	Auditing		
117	Entar Sutisman	SKEPTISME PROFESIONAL SEBAGAI PEMODERASI HUBUNGAN PEMAHAMAN PEMAHAMAN KODE ETIK	Auditing		

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		AUDITOR, TIME PRESSURE, DAN INDEPENDENSI TERHADAP KEMAMPUAN AUDITOR MENDETEKSI KECURANGAN			
26	Rahmadani Ningtyas Sekar Putri	ANALISA POLA SOSIALISASI PENCEGAHAN MODUS SOCIAL ENGINEERING MELALUI MEDIA WEBSITE DAN TWITTER	Forensic Accounting		
2	Asep Kurniawan	THE EFFECT OF INTELLECTUAL INTELLIGENCE, EMOTIONAL INTELLIGENCE, SPIRITUAL INTELLIGENCE AND UNDERSTANDING OF THE ACCOUNTANT'S CODE OF ETHICS ON THE ETHICAL BEHAVIOR OF ACCOUNTING STUDENTS	Accounting Education		
4	Indah Umiyati	CORPORATE GOVERNANCE, FINANCIAL PERFORMANCE AND SUSTAINABILITY REPORT OF STATE OWN ENTERPRISES	Sustainability Reporting		

## HARI KE 1 | KAMIS 24 NOVEMBER 2022 | 13.00-14.30 WIB | SESI 4 | OFFLINE

KODE	PRESENTER	JUDUL	TOPIK	RUANG	PEMBAHAS
22	Rayhan Azis	USE OF ACCOUNTING INFORMATION SYSTEM TO ADVANCE THE WELFARE OF MSMEs	Information Systems	RUANG 1	Prof. Dr. Indrawati Yuhertiana
23	Riyang Mardini	FACTORS AFFECTING THE COMPLIANCE OF MSME TAXPAYERS (FOOD AND BEVERAGE SECTOR IN BANDUNG CITY)	Taxation		
49	Eko Prasetyo	PROJECT-BASED LEARNING SYSTEM MODEL IN COURSES ADVANCED ACCOUNTING	Financial Accounting		

## HARI KE 1 | KAMIS 24 NOVEMBER 2022 | 13.00-14.30 WIB | SESI 4 | ONLINE

KODE	PRESENTER	JUDUL	TOPIK	RUANG	PEMBAHAS
15	Elvira Luthan	INVESTOR SENTIMENT AND IPO PERFORMANCE ON THE INDONESIA STOCK EXCHANGE IN CONDITIONS DURING THE COVID-19 PANDEMIC	Corporate Finance	RUANG 2	Arief Rahman, Ph.D.
46	Partinah	FINANCIAL DISTRESS MENGGUNAKAN MODEL ALTMAN DAN SPRINGATE DAN KUALITAS AUDIT TERHADAP RETURN SAHAM DENGAN MANAJEMEN LABA SEBAGAI VARIABEL MEDIASI	Corporate Finance		
47	Heny Triastuti Kurnia Ningsih	PENILAIAN TINGKAT KESEHATAN SEBELUM DAN SESUDAH COVID-19 PADA BANK UMUM SYARIAH DENGAN MENGGUNAKAN METODE CAMELS	Corporate Finance		
95	Ratih Anggraini Siregar	ANALISIS BIAYA PRODUKSI DALAM MENUNJANG EFEKTIVITAS LABA PADA PT. FERDINAND MANDIRI	Corporate Finance		
114	Survival	THE MEDIATING ROLE OF DIVIDEND PAYOUT RATIO ON THE EFFECT OF CASH RATIO AND RETURN ON EQUITY TO PRICE-EARNINGS RATIO	Corporate Finance		
36	Edwina Putri Pertiwi	FAKTOR - FAKTOR YANG MEMPENGARUHI OPINI AUDIT GOING CONCERN	Forensic Accounting	RUANG 3	Dr. Nurmalia Ahmar
41	Muhammad Farid Iffat	PENGARUH PERSEPSI MANFAAT, PERSEPSI KEMUDAHAN PENGGUNAAN, PERSEPSI RISIKO TERHADAP MINAT MASYARAKAT MENGGUNAKAN DOMPET ELEKTRONIK DI KOTA MEDAN	Information Systems		
34	Aradiva Mardhatila	THE USE OF THE SIMDA APPLICATION IN ACCOUNTING DEPARTMENT AT RSUD SITI FATIMAH PALEMBANG	Public Sector Accounting		
3	Bambang Sugiharto	THE EFFECT OF PROFITABILITY, CASH HOLDINGS, SALES GROWTH, INSTITUTIONAL OWNERSHIP STRUCTURE AND CORPORATE TAX RATE ON CAPITAL STRUCTURE (CASE STUDY ON MANUFACTURING COMPANIES ON THE BASIC AND CHEMICAL INDUSTRIAL SECTORS LISTED ON THE INDONESIA STOCK EXCHANGE IN THE PERIOD 2017-2020)	Financial Accounting		
136	Siti mutmainnah	DETERMINAN TINGKAT TRANSPARANSI ANGGARAN MELALUI WEBSITE PEMERINTAH PROVINSI DI INDONESIA	Public Sector Accounting		

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## HARI KE 2 | JUMAT 25 NOVEMBER 2022 | 14.45-16.15 WIB | SESI 4 | ONLINE

KODE	PRESENTER	JUDUL	TOPIK	RUANG	PEMBAHAS
104	Melisa Francisca Lo	DETERMINAN KEPATUHAN WAJIB PAJAK UMKM DENGAN VARIABEL MODERASI PEMANFAATAN INSENTIF PAJAK DI KOTA MANADO	Taxation	RUANG 4	Yuni Nustini, Ph.D.
115	Fajar Rina Sejati	APA SAJA FAKTOR PENENTU PENGGELAPAN PAJAK? STUDI PADA WAJIB PAJAK PRIBADI DI KOTA JAYAPURA	Taxation		
125	Ari Pratama	DETERMINAN KEPATUHAN WAJIB PAJAK ORANG PRIBADI USAHA MIKRO KECIL DAN MENENGAH (UMKM)	Taxation		
121	Indrawati Yuhertiana	ANALISIS BIBLIOMETRIK KASUS KORUPSI PELAKSANAAN APBD	Public Sector Accounting		
133	Fahrul Imam Santoso	PENGARUH PEMAHAMAN INFOSAKU DAN KUALITAS PROGRAM SAMSAT TERHADAP KEPATUHAN WAJIB PAJAK DENGAN KESADARAN WAJIB PAJAK SEBAGAI VARIABEL MODERASI	Taxation		
130	Abdullah	KEBERHASILAN IMPLEMENTASI APLIKASI SISTEM KEUANGAN DESA (SISKEUDES) DI KECAMATAN PONDOK KELAPA BENGKULU TENGAH	Public Sector Accounting		

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94	Siti Aisyah	ANALISIS EFEKTIVITAS PERAN AUDIT INTERNAL ATAS PENGENDALIAN PERSEDIAN BARANG DAGANG PADA PT. ANEKA RAGAM ENGINEERING	Auditing	RUANG 1	Mahmudi, Dr.
101	Susi Astuti	THE EFFECT OF AUDITOR'S PROFESSIONALISM, COMPETENCE, AND INDEPENDENCE ON AUDIT QUALITY MODERATED AUDITOR'S ETHICS	Auditing		
25	Anisah Abni	PENGARUH KOMITMEN ORGANISASIONAL DAN KEPUASAN KERJA TERHADAP KINERJA KARYAWAN P.T PERKEBUNAN NUSANTARA VI JAMBI	Corporate Governance		
45	Maya Kusumawati Wijaya	PENGARUH GOOD CORPORATE GOVERNANCE TERHADAP RETURN SAHAM PADA PERUSAHAAN SUB SEKTOR PERBANKAN YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2016-2020	Corporate Governance		
48	Rindi Antika Br Damanik	PENGLOLAAN KEUANGAN DANA DESA TERHADAP PENCAPAIAN GOOD GOVERNANCE	Corporate Governance		
138	Cindy Nurhazana	PERAN PARTISIPASI ANGGARAN DAN KOMPENSASI PADA KINERJA PEGAWAI PEMERINTAH DAERAH: ADAKAH PERAN MOTIVASI?	Public Sector Accounting		
19	Muhammad Abdi Munsyii Julaytenth	PENERAPAN AI PADA PENYEMPURNAAN SISTEM INFORMASI PEMERINTAH DAERAH DI DPMPSTP KABUPATEN NGANJUK	Information Systems	RUANG 2	Rifqi Muhammad, Ph.D.
7	Amara Mulia Lumaku	ANALISIS RASIO KEUANGAN PADA LAPORAN REALISASI ANGGARAN DINAS KEBUDAYAAN KOTA YOGYAKARTA TAHUN 2017-2021	Financial Accounting		
11	Rigel Nurul Fathah	IMPLEMENTASI PEMAHAMAN DAN KESIAPAN SAK EMKM PADA UMKM GIRI SEMBADA	Financial Accounting		
17	I Putu Sugiatha Sanjaya	DAMPAK DIVIDEN SEBELUMNYA, TATA KELOLA PERUSAHAAN, DAN UKURAN PERUSAHAAN PADA KEBIJAKAN DIVIDEN	Financial Accounting		
30	Neni Meidawati	DETERMINAN: PENGUNGKAPAN EMISI KARBON	Financial Accounting	RUANG 3	Dr. Zuhrohtun
57	Ang Prisila Kartin	DAMPAK IMPLEMENTASI PSAK 71 DI MASA PANDEMI: PENGUJIAN PADA PERUSAHAAN PUBLIK INDONESIA	Financial Accounting		
100	Mispiyanti	HOW IS INDONESIA'S INTEGRATED REPORTING FRAMEWORK USED BY TECHNOLOGY COMPANIES?	Financial Accounting		
102	ALIF HENDRA PRASETYA	PENGARUH KEBIJAKAN DIVIDEN, KEPUTUSAN INVESTASI, DAN STRUKTUR MODAL TERHADAP NILAI PERUSAHAAN	Financial Accounting		

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106	Rifka Tunnajiha	EARNINGS MANAGEMENT, LEVERAGE AND EARNINGS QUALITY IN MANUFACTURING COMPANIES IN INDONESIA	Financial Accounting	<b>RUANG 4</b>	Arief Rahman, Ph.D.
119	Muhammad Ridhwansyah Pasolo	KOMITMEN ORGANISASI SEBAGAI PEMODERASI ATAS DETERMINAN KUALITAS LAPORAN KEUANGAN PEMERINTAH KOTA JAYAPURA	Financial Accounting		
139	PUTRI ISMAIDA	ANALYSIS OF THE INFLUENCE OF PARTICIPATORY BUDGETING, JOB RELEVANT INFORMATION, AND BUDGET OBJECTIVE CLARITY ON MANAGERIAL PERFORMANCE WITH JOB SATISFACTION AS A MODERATING VARIABLE AT PT. PLN (PERSERO) UIP3B SUMATERA	Management Accounting		
44	Rizki Hamdani	DAMPAK KAPASITAS EKONOMI, TATA KELOLA ANGGARAN, DAN KINERJA KEUANGAN TERHADAP KESEJAHTERAAN MASYARAKAT DI D. I. YOGYAKARTA	Public Sector Accounting		
58	Mellani Yuliaslina	PROBLEMETIKA PENATAUSAHAAN ASET TETAP DI TENGAH DILEMA MEMPERTAHANKAN OPINI WTP: PERSPEKTIF PENGELOLA	Public Sector Accounting		
61	Wahyudi Fajrin	ADOPSI SETENGAH HATI TRANSAKSI NON TUNAI PEMERINTAH DAERAH: ANALISA REGULASI DAN IMPLEMENTASI	Public Sector Accounting		
64	Norita Citra Yulianti	AKUNTANSI LINGKUNGAN PADA BUMDES KARYA MANDIRI UNTUK MEWUJUDKAN GREEN ACCOUNTING	Public Sector Accounting		
128	Nugraeni	PERSYARATAN KREDIT MEMPENGARUHI AKSES KREDIT FORMAL UMKM	Public Sector Accounting		

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71	annisa abubakar lahjie	PENGARUH CORPORATE GOVERNANCE DAN ASIMETRI INFORMASI TERHADAP NILAI PERUSAHAAN DI INDONESIA	Financial Accounting	<b>RUANG KHUSUS</b>	Dekar Urumsah, Ph.D., Hendi Yogi Pabowo, Ph.D.
72	Ferry Diyanti	RELEVANSI SUSTAINABLE DEVELOPMENT GOALS DAN KURIKULUM AKUNTANSI: MENGUNGKAP LITERASI AKUNTAN PENDIDIK	Accounting Education		
73	Fibriyani Nur Khairin	INTERPRETASI PROFIT PADA USAHA SOSIAL (SOCIAL ENTERPRISE)	Sustainability Accounting		
74	Hariman Bone	KINERJA INDIVIDU: MEMASUKKAN LOVE OF MONEY DALAM HUBUNGAN INSENTIF KEUANGAN DAN KEPUASAN KERJA	Management Accounting		
75	Ledy Setiawati	PENGARUH KINERJA LINGKUNGAN TERHADAP KINERJA KEUANGAN DENGAN CORPORATE SOCIAL REPNBILITY SEBAGAI VARIABEL INTERVENING	Financial Accounting		
76	Irwansyah	JEJAK LANGKAH RISET LITERASI KEUANGAN: PENDEKATAN META-	Financial		
77	Jamaluddin	AKUNTANSI LINGKUNGAN; SUATU TINJAUAN PEMANFAATAN ECO ENZYME UNTUK PENGOBATAN PENYAKIT MULUT DAN KUKU (PMK) SAPI DI MALANG	Environmental Accounting		
78	Mega Norsita	KEYFACTORS TRANSFORMASI DIGITAL UMKM (PENDEKATAN ANALISIS MICMAC PADA UMKM DI KABUPATEN TANAH GROGOT)	Management Accounting		
79	Millenia Kartika Putri, Ibnu Abni Lahaya	PENGARUH MANAJEMEN LABA, PROFITABILITAS DAN KEPEMILIKAN MANAJERIAL TERHADAP AGRESIVITAS PAJAK	Taxation		
80	Muhammad Abadan Syakura	MENYELISIK IMPLEMENTASI PRINSIP GOOD ENVIRONMENTAL GOVERNANCE PADA PROGRAM PEMERINTAH BERBASIS LINGKUNGAN	Public Sector Accounting		
81	Wulan I R Sari	KINERJA ANGGARAN BANTUAN OPERASIONAL SEKOLAH DI SATUAN PENDIDIKAN DASAR SWASTA	Public Sector Accounting		

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82	Wulan I R Sari	PENGAMBILAN KEPUTUSAN MANAJERIAL INSTANSI PEMERINTAH (STUDI KASUS PENGADAAN ALAT KESEHATAN HEMODIALISA DI RSUD X)	Public Sector Accounting		
83	Wulan I R Sari	IMPLEMENTASI NEW PUBLIC MANAGEMENT (NPM) BADAN KEPEGAWAIAN DAERAH (STUDI KASUS KABUPATEN B)	Public Sector Accounting		
123	Cornelius Rantelangi	PENERAPAN ASAS TRANSPARANSI DAN PERSPEKTIF MASYARAKAT DALAM PENGELOLAAN DANA DESA (STUDI KASUS PAD DESA TENGIN BARU, KECAMATAN SEPAKU, KABUPATEN PENAJAM PASER UTARA)	Public Sector Accounting		

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10	Niva	THE EFFECT OF FINANCIAL RATIOS ON THE FINANCIAL PERFORMANCE IN PHARMACEUTICAL SECTOR COMPANIES	Financial Accounting	RUANG 1	Prof., Dr., Hadri Kusuma
54	Angela Stefani Isweri	THE EFFECT OF INCREASING OPERATING CASH FLOW ON LIQUIDITY OF GARUDA INDONESIA	Financial Accounting		
55	Monica Tyas Wedhari	THE INFLUENCE OF FAMILY CONTROL, COMPANY SIZE, COMPANY GROWTH ON BANKING COMPANY VALUE	Financial Accounting		
59	Patricia Devina	EARLY ADOPTERS OF CLIMATE-RELATED DISCLOSURES: EVIDENCE FROM INDONESIA	Financial Accounting		
65	Wahyu Setianingsih Nurohmah	THE EFFECT OF COMPANY GROWTH, ASSET STRUCTURE, AND PROFITABILITY ON DEBT POLICY	Financial Accounting		
140	Mursalam Salim	VALUE RELEVANCE OF FAIR VALUE HIERARCHY	Financial Accounting		
68	Nurul Hidayanti	THE FACTORS THAT AFFECT FINANCIAL DISTRESS DURING THE COVID-19 PANDEMIC	Financial Accounting	RUANG 2	Ayu Chairina Laksmi, Ph.D.
89	anggi michael purba	PENGARUH CORPORATE GOVERNANCE, UKURAN PERUSAHAAN, UKURAN KAP DAN LEVERAGE TERHADAP INTEGRITAS LAPORAN KEUANGAN (STUDI EMPIRIS PADA PERUSAHAAN PROPERTI DAN REAL ESTATE YANG TERDAFTAR DI BEI PADA TAHUN 2018 - 2021)	Financial Accounting		
90	Zuhrohtun	THE EFFECT OF FINANCIAL PERFORMANCE AND FIRM SIZE ON FIRM VALUE WITH CORPORATE SOCIAL RESPONSIBILITY AS A MODERATION VARIABLE IN NON-FINANCIAL FIRMS LISTED IN ASRRAT	Financial Accounting		
118	Mursalam Salim	VALUE RELEVANCE OF FAIR VALUE HIERARCHY	Financial Accounting		
126	Fenny Marietza	CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE, GREEN INNOVATION AND CORPORATE PROFITABILITY	Financial Accounting		
137	Mirza Khayhan Asyitiani; Dyah Ekaari Sekar Jatningsih	AUDITOR'S JUDGMENT AND DECISION MAKING: THE ROLE OF EGO DEPLETION AND LOCUS OF CONTROL IN MEDIATING-MODERATING RELATIONSHIP	Auditing		
9	Muhamad Rifandi	IMPLEMENTATION OF ENVIRONMENTAL ACCOUNTING TO WASTE MANAGEMENT OPERATIONAL COSTS OF PKU MUHAMMADIYAH GAMPING HOSPITAL	Public Sector Accounting	RUANG 3	Dr. Draja Amono
20	Shabrina Rahma Anindya	POTENTIAL RISK MANAGEMENT DESIGN BASED ON ISO 31000:2018 A CASE STUDY OF RSUD BLUD X	Public Sector Accounting		
66	Lutfiana Dewi Saputri, Zulfikar	THE EFFECT OF LOCAL GOVERNMENT REVENUE ON CAPITAL EXPENDITURES WITH ECONOMY GROWTH AS MODERATING	Public Sector Accounting		
87	Ita Masita	IMPLEMENTATION OF RISK MANAGEMENT IN SERVICE EDUCATION INSTITUTIONS: INTERNAL AUDITOR'S PERSPECTIVE	Public Sector Accounting		
129	Pratana Puspa Midiastuty	EFFECT OF TAX PLANNING, DEFERRED TAX BURDEN, AND DEFERRED TAX ASSET ON EARNINGS MANAGEMENT	Taxation		



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97	Akhmad Syarifudin	FINANCIAL MANAGEMENT AND REGIONAL REVENUE PROJECTION WITH THE ISSUANCE OF THE HKPD LAW	Public Sector Accounting	<b>RUANG 4</b>	Mahmudi, Dr.
111	Ana Sopanah	PUBLIC PARTICIPATION IN BUDGETING PRACTICES IN VILLAGE GOVERNMENT	Public Sector Accounting		
50	Riski Hernando	THE EFFECT OF TAX HARMONIZATION LAW AND TAX SANCTIONS ON MSME TAXPAYER COMPLIANCE IN JAMBI	Taxation		
99	Arya Samudra Mahardhika	COPING BEHAVIOR ON E-BANKING USERS: PERCEIVED THREAT AND ANXIETY	Information Systems		
12	Syahril Ali	DETERMINANT FACTOR OF ISLAMIC FINANCIAL TECHNOLOGY (IFINTECH) ACCEPTANCE: A STUDY WITH TECHNOLOGY ACCEPTANCE MODEL (TAM)	Sharia Accounting		

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16	Husna Roza	ANALYSIS OF FACTORS THAT INFLUENCE ON ETHICAL CONSIDERATIONS OF FUTURE ACCOUNTANTS	Accounting Education	<b>RUANG 1</b>	Ayu Chairina Laksmi, Ph.D.
62	Diyah Probowulab	WEBSITE GOVERNMENT PROGRAM: BEHAVIOR INTENTION ACCOUNTING STUDENT BASED ON THE UTAUT MODEL	Accounting Education		
86	Brian Audika	ANALYSIS OF CULTURAL ASPECTS AND THEIR INFLUENCES TO INTERNAL AUDIT EFFECTIVENESS: LITERATURE REVIEW	Ethics and Profession		
105	Dewi Kusuma Wardani & Ajeng Thariyaning Putri	THE FRAUD TRIANGLE OF ACCOUNTING STUDENT'S ACADEMIC CHEATING	Ethics and Profession		
67	Riki Efendi	ANALYSIS OF FACTORS AFFECTING STUDENT'S INTEREST IN INVESTING IN THE CAPITAL MARKET	Capital market investment	<b>RUANG 2</b>	Yuni Nustini, Ph.D.
51	Michael Anthony	EVALUATION OF INTERNAL CONTROL EVALUATED BASED ON DIGITAL AUDIT OF MONITORING AND RISK ASSESSMENT ACTIVITIES BY AUDITORS	Auditing		
52	Revita Chikita Meitasari	PERCEIVED EASE OF USE AND USEFULNESS OF BIG DATA TO AUDIT QUALITY	Auditing		
53	Mariana	THE EFFECT OF COMPUTER-ASSISTED AUDIT TECHNIQUES AND PROFESSIONAL ETHICS ON AUDIT PERFORMANCE	Auditing		
98	Aris Susetyo	FINANCIAL DISTRESS AND EARNINGS MANAGEMENT ON FINANCIAL STATEMENT FRAUD: COMMITTEE AUDIT AS MODERATION	Auditing		
109	Yuanissa Aisanafi	DOES DEGREE OF ENTERPRISE RISK MANAGEMENT IMPACTS BANK OPERATING PERFORMANCE? TIER CATEGORY ANALYSIS	Corporate Governance	<b>RUANG 3</b>	Prof. Dr. Hadri Kusuma
13	Rita Rahayu	DIGITAL FINANCIAL LITERACY AND WOMEN ECONOMIC EMPOWERMENT	Financial Management		
69	Rachma Tri Fatmawati	COMPARATIVE ANALYSIS OF BANKING FINANCIAL PERFORMANCE BEFORE AND AFTER IMPLEMENTATION OF FINTECH	Financial Management		
21	Radhitya Pradiftha	CAN LEADERSHIP STYLE IMPROVE EMPLOYEE PERFORMANCE?	Management Accounting		
112	Apriwandi	PEER PRESSURE AND SELF-STATEMENT MECHANISM TO MITIGATION MANAGEMENT BEHAVIOR IN BUDGETARY SLACK (AN EXPERIMENTAL APPROACH)	Management Accounting		
113	Nasharuddin Mas	THE ROLE OF JOB SATISFACTION MEDIATION ON THE EFFECT OF WORK ABILITY ON ORGANIZATIONAL CITIZENSHIP BEHAVIOR	Management Accounting	<b>RUANG 4</b>	Arief Rahman, Ph.D.
120	Yunice Karina Tumewang	A BIBLIOMETRIC ANALYSIS OF MAQASHID SHARIA STUDIES AND DIRECTION FOR FUTURE RESEARCH	Sharia Accounting		
14	ASNIATI BAHARI	FACTORS AFFECTING CORPORATE RESILIENCE AS THE IMPACT OF COVID-19 PANDEMIC IN INDONESIA	Sustainability Reporting		
92	Tri Siwi Nugrahani	DETERMINANTS OF FIRM VALUE: THE ROLE OF ENVIRONMENTAL MANAGEMENT DISCLOSURE PRACTICES	Sustainability Reporting		

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93	Tri Siwi Nugrahani	DETERMINING FACTORS OF SUSTAINABILITY REPORT USING THE INSTITUTIONAL ISOMORPHISM THEORY APPROACH	Sustainability Reporting	
135	Vika fitranita	THE INFLUENCE OF COMPANY SIZE, COMPANY AGE, PROFITABILITY, LEVERAGE, SALES GROWTH, AND INDEPENDENT BOARD OF COMMISSIONERS ON ISLAMIC SOCIAL REPORTING DISCLOSURES	Sharia Accounting	
127	Madani Hatta	THE ROLE OF FOREIGN OWNERSHIP IN RELATION OF GREEN BANKING, CORPORATE SOCIAL RESPONSIBILITY AND BANKING FINANCIAL PERFORMANCE	Financial Accounting	

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18	Muhammad Abdi Munsyih Julaytenth	ANALISIS KEUANGAN NEGARA DENGAN METODE BENCHMARKING TERHADAP KEBERHASILAN PEMINDAHAN IBU KOTA KUSANTARA	Financial Management	RUANG 1	Dr. Dra. Dessy Isfanadewi
85	Raci Pitaloka	ANALISIS SISTEM PENGGAJIAN PADA PERUSAHAAN JASA KONSULTAN	Financial Management		
108	SONI PRIMA NUGROHO	COVID-19 DEBT RESTRUCTURING ON THE FINANCIAL RISK AND PERFORMANCE OF RURAL BANKS	Financial Management		
131	Alfriadi Dwi Atmoko	DAMPAK PENERAPAN PSAK 72 PADA KINERJA KEUANGAN PERUSAHAAN PROPERTI DI INDONESIA	Financial Accounting		
132	Eddy Suranta	ACCRAU BASED INVESTMENT, CASH BASED INVESTMENT DAN FRAUD TRIANGLE DALAM MENDETEKSI FRAUDULENT FINANCIAL REPORTING	Financial Accounting		
141	Nanda Sari	EFFECT OF FISCAL STRESS AND CHANGES REMAINING BALANCE BUDGET ON CHANGES SOCIAL ASSISTANCE EXPENDITURE WITH LEGISLATURE SIZE AS MODERATING (STUDIES ON DISTRICT/CITY REGIONAL GOVERNMENTS IN SUMATRA)	Public Sector Accounting		
96	Punwita Sari	ANALISIS SISTEM PENGENDALIAN MANAJEMEN DALAM PENERIMAAN DAN PENYALURAN ZAKAT PADA KANTOR BAZNAS PROVINSI SUMATERA UTARA	Management Accounting	RUANG 2	Ayu Chairina Laksmi, Ph.D.
110	khalif abdurrahman	DOES MEASUREMENTS BASIS OF BUDGET REPORT, BUDGET PARTICIPATION, AND BENEFIT OF BUDGETARY SLACK AFFECT ON HONESTY IN BUDGET REPORTS	Management Accounting		
88	Dimas Aji Wijaya	PENGARUH CORPORATE SOCIAL RESPONSIBILITY TERHADAP KINERJA KEUANGAN PERUSAHAAN TAMBANG YANG TERDAFTAR DI BEI	Corporate Social Responsibility		
8	Baiq Farida Maulina	ANALISIS AKUNTABILITAS, EFEKTIVITAS, DAN TRANSPARANSI LAPORAN KEUANGAN LAZISMU DEPOK DALAM PERSPEKTIF PSAK 109	Sharia Accounting	RUANG 3	Rifqi Muhammad, Ph.D.
28	SURITNO	TELAAH LITERATUR PENGARUH REMUNERASI EKSEKUTIF TERHADAP KINERJA BANK SYARIAH	Sharia Accounting		
29	IHSAN MUHAMAD & ATAINA HUDAYATI	PENGARUH TATA KELOLA KORPORAT TERHADAP DANA ZAKAT PADA BANK UMUM SYARIAH	Sharia Accounting		
33	Nurul Alifiah Hasan	ANALISIS EFISIENSI ORGANISASI PENGELOLA ZAKAT DI INDONESIA DENGAN METODE DATA ENVELOPMENT ANALYSIS	Sharia Accounting		
63	Elok Fitriya	TOWARDS A CULTURE THEORY OF AGENCY	Sharia Accounting		
24	Ira Oktaviana	DETERMINAN FAKTOR YANG MEMPENGARUHI KEPATUHAN WP PELAKU E-COMMERCE PADA PLATFORM ONLINE MARKETPLACE	Taxation	RUANG 4	Ayu Chairina Laksmi, Ph.D.
39	KHOIRUL GARDA WIJAYA	DAMPAK DARI KUALITAS AUDIT, PRAKTIK CORPORATE GOVERNANCE, PROFITABILITAS, LEVERAGE PADA PENGHINDARAN PAJAK: SEBUAH STUDI EMPIRIS PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BEI	Taxation		

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## Successful implementation of village financial system application (SISKEUDES) in Pondok Kelapa District, Bengkulu Tengah

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### Abstract

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This study aims to prove the influence of superior support, training and use of technology on the successful implementation of the Village Financial System (Siskeudes) application. The research was conducted at the Village Office of Pondok Kelapa District, Central Bengkulu Regency, Bengkulu Province. The population is all village apparatus. The research samples were village heads, village secretaries, financial officers, and siskeudes operators. Sampling criteria, researchers used purposive sampling method. This study uses a quantitative approach. Data was collected directly from the respondents using a questionnaire containing written statements with a Likert scale. Data analysis used SPSS version 22.0. The results of the study show that: superior support, training, and use of technology are proven to have a positive influence on the successful implementation of the siskeudes application. Support from superiors, training and the use of technology had a positive impact on village officials in encouraging the successful implementation of the Siskeudes application. The presence of technology makes the Village Office have a competitive advantage. The more qualified information technology is applied, the effectiveness/success of the resulting information system will be even higher. This research can contribute to providing theoretical support related to the Technology Acceptance Model (TAM) and the DeLone and McLean IS Success Model which suggest that superior support, training and use of technology have an influence on the successful implementation of village financial system applications (siskeudes).

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Keywords: Superior support, training, use of technology, and system success

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## Financial management and regional revenue projection with the issuance of the HKPD law

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### Abstract

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This study aims to examine the performance of financial management and regional revenue projections with the issuance of Law No.1/2022 concerning Central and Regional Financial Relations (HKPD). This study was conducted on the financial statements of the district government. Kebumen, for the period 2017-2021. The research method is statistical data analysis using secondary data sources from BPS, [kebumenkab.go.id](http://kebumenkab.go.id). Observations in this study went through five stages including analysis of financial performance ratios; make forecasting of Regional Original Income (PAD); conduct forecasting of regional taxes by applying new tax rates in accordance with the HKPD Law; make PAD projections; and analyze financial ratios from the results of forecasting regional income, especially the effect on the level of independence. The results showed that PAD in Kebumen increased. Land and Building Taxes (PBB) always increase from Rp 42.2 billion in 2018 to Rp 48.4 billion in 2020. While levies in 2015-2021 tend to decrease despite increasing market levies, Regional Tax Projections have a positive trend with a steep slope, This shows that local taxes have the potential to increase significantly. With the provision of local tax rates and the expansion of new levy objects in the HKPD Law, the potential for PAD will increase to 50% so that its contribution to PAD is even higher. This growth potential will increase its contribution to PAD so that it can increase the degree of regional financial independence. To support the implementation of the HKPD Law, local governments should take an inventory of new objects of taxation and levies, as well as reorganize their tax administration so that the collection is easier, faster, efficient and effective.

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Keywords: Financial performance, HKPD law, tax rates, PAD projections, regional independence



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## Dampak penerapan PSAK 72 pada kinerja keuangan perusahaan properti di Indonesia

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### Abstrak

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Penelitian ini bertujuan untuk menganalisis pengakuan pendapatan berdasarkan PSAK 72 dan dampaknya terhadap kinerja keuangan perusahaan properti yang terdaftar di Bursa Efek Indonesia tahun 2019. Perusahaan sampel sebanyak 18 perusahaan tetapi hanya 5 perusahaan yang telah menerapkan PSAK 72 tahun 2019. Metode dalam penelitian ini menggunakan metode deskriptif kualitatif. Teknik analisis data yang digunakan adalah menganalisis lima langkah prosedur pengakuan pendapatan berdasarkan PSAK 72. Hasil penelitian ini menunjukkan bahwa terdapat perbedaan penerapan pengakuan pendapatan berdasarkan PSAK 72 dengan standar sebelumnya yang mengakibatkan perubahan nilai pendapatan yang berasal dari kontrak pelanggan. Terlihat pada nilai CR masing-masing perusahaan mengalami penurunan dan peningkatan nilai DTA untuk kelima perusahaan tersebut. Pada NPM di dua perusahaan mengalami penurunan akibat penerapan PSAK 72. Namun, NPM di tiga perusahaan justru mengalami peningkatan.

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Kata kunci: PSAK 72, Current Ratio, Debt to Assets Ratio, Net Profit Margin

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## Pengaruh kebijakan dividen, keputusan investasi, dan struktur modal terhadap nilai perusahaan pada perusahaan perbankan yang terdaftar di BEI tahun 2017-2021

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### Abstrak

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Penelitian ini bertujuan untuk mengetahui Pengaruh Kebijakan Dividen ( $X_1$ ), Keputusan Investasi ( $X_2$ ), Dan Struktur Modal ( $X_3$ ) Terhadap Nilai Perusahaan ( $Y$ ) Pada Perusahaan Perbankan Yang Terdaftar di BEI Tahun 2017 -2021. Penelitian ini merupakan penelitian kuantitatif dengan mengolah data sekunder berupa laporan tahunan perusahaan Perbankan. Penarikan sampel penelitian ini dilakukan dengan menggunakan metode purposive sampling, yaitu pemilihan sampel tidak secara acak, tetapi dengan menggunakan pertimbangan dan kriteria tertentu yang ditetapkan peneliti pada perusahaan sektor Perbankan yang terdapat di BEI Tahun 2017-2021 dengan jumlah pengamatan sebanyak 90 sampel. Metode analisis data yang digunakan adalah analisis deskriptif, pengujian asumsi klasik, analisis regresi linier berganda, serta pengujian statistik. Hasil penelitian yang diperoleh menunjukkan bahwa Kebijakan Dividen tidak berpengaruh positif dan signifikan terhadap Nilai Perusahaan, sedangkan Keputusan Investasi dan Struktur Modal berpengaruh positif dan signifikan terhadap Nilai Perusahaan.

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Kata kunci: kebijakan dividen, keputusan investasi, struktur modal, nilai perusahaan

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## Analisis rasio keuangan pada laporan realisasi anggaran Dinas Kebudayaan Kota Yogyakarta tahun 2017-2021

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### Abstrak

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Tujuan penelitian kali ini adalah untuk mengetahui kinerja keuangan Dinas Kebudayaan Kota Yogyakarta dengan menggunakan analisis rasio keuangan pada Laporan Realisasi Anggaran (LRA) agar dapat menggambarkan kinerja keuangan dengan realistis dan dapat diukur. Jenis penelitian yang digunakan pada penelitian kali ini adalah deskriptif kuantitatif yaitu dengan melakukan perhitungan-perhitungan terhadap data keuangan daerah yaitu pada Laporan Realisasi Anggaran (LRA) Dinas Kebudayaan Kota Yogyakarta. Teknik pengumpulan data pada penelitian kali ini adalah dengan cara dokumentasi, yaitu dengan mengambil data sekunder berupa Laporan Realisasi Anggaran Dinas Kebudayaan Kota Yogyakarta yang diambil dari website resmi. Sampel dari penelitian kali ini adalah Laporan Realisasi Anggaran (LRA) Dinas Kebudayaan Kota Yogyakarta dari tahun 2017-2021. Variabel penelitian yang digunakan dalam penelitian kali ini adalah perhitungan analisis rasio keuangan. Analisis rasio yang digunakan dalam penelitian ini meliputi Analisis Varians Belanja (Selisih Belanja), Analisis Pertumbuhan Belanja, Analisis Keserasian Belanja dan Analisis Efisiensi Belanja.

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Kata kunci: Varians Belanja, Pertumbuhan Belanja, Keserasian Belanja, Efisiensi Belanja

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## The effect of financial performance and firm size on firm value with corporate social responsibility as a moderation variable in non-financial firms listed in ASRRAT

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### Abstrak

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This study aims to test the effect of financial performance, and firm size on firm value moderated by *corporate social responsibility*. The population in this study is firms listed in ASRRAT in 2018-2020. The sampling method in this study used the *purposive sampling* method based on predetermined criteria. The data analysis method used is multiple linear regression analysis and interaction test (*Moderated Regression Analysis-MRA*) for hypothesis test with t test and F test. Data testing tool using *IBM Statistical Package for Social Sciences (SPSS) version 26 program software*. The results showed that financial performance affects firm value, firm size does not affect firm value, *corporate social responsibility* does not moderate the influence of financial performance on corporate values and *corporate social responsibility* moderates the effect of company size on firm value.

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Keywords: Financial Performance, EVA, firm Size, Corporate Value, Corporate Social Responsibility, ASRRAT

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## Public participation in budgeting practices in village government

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### Abstract

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This research aims on estimating public participation level and based on the estimated participation level, creating a model of public participation on local development and local budgeting. Research approach is qualitative using interpretative paradigm. Type of research is case study involving five informants. Data collection technique is interview, observation and documentation. Data analysis technique includes data reduction, data presentation and data conclusion. The results of this case study to be used by central or local governments as the base of consideration or decision-making in their efforts to improve public participation on local government and local budgeting. The results of case study in Sumberporong Village could be generalized to another village or region to emphasize not only on formal mechanism but also informal mechanism if improving public participation becomes their concern. The contribution of this review is quite relevant to the development of new theories and new models regarding public participation in local development and local budgeting

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Keywords: *Public Participation, Local Development, Local Budgeting, Development Planning Deliberation*



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## Dampak implementasi PSAK 71 di masa pandemi: pengujian pada perusahaan publik Indonesia

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### Abstrak

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Tahun 2020 adalah tahun penuh tantangan bagi perusahaan publik di Indonesia. Selain karena pandemi covid-19, entitas juga dipaksa untuk menyesuaikan dengan adanya perubahan 3 PSAK yang cukup krusial, salah satunya yaitu PSAK 71 terkait instrumen keuangan. Kajian tentang dampak implementasi PSAK 71 belum banyak dilakukan. Penelitian ini menggunakan data dari 179 perusahaan dari 11 sektor industri ketika perusahaan masih bersiap-siap (belum benar-benar mengimplementasikan). Oleh sebab itu penting untuk segera dilakukan *post implementation review* (PIR) guna melihat bagaimana kondisi perusahaan sesaat setelah penerapan standar baru ini. Serta bagaimana pula sektor yang ada, dengan menggunakan analisis ANOVA. Data yang dibandingkan adalah data kuartal pertama tahun 2019 dan 2020. Hasil yang diperoleh, penerapan PSAK 71 2020 mengakibatkan adanya perbedaan pada besarnya laba bersih dan laba komprehensif lain; sedangkan komponen laporan posisi keuangan dan laporan arus kas tidak ada perbedaan yang signifikan.

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Kata kunci: Post Implementation Review PSAK 71



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## The effect of increasing operating cash flow on liquidity of Garuda Indonesia

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### Abstract

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The Cash Flow Statement is a description of the activities in the company so it automatically can see how the company manages financial turnover and the ability to pay its obligations. Liquidity is very important because if the company is not liquid, it will be difficult to pay its obligations. There are three activities, one of which is Operational Activities, that will be used in this study. The company under study is PT. Garuda Indonesia Tbk. Thus, this study aims to see how much an increase in Operating Cash Flow can affect the Liquidity of the Garuda Indonesia company. This research used The Hypothetical-Deductive Method with the regression method used, Single Regression. The result is that the increase in operating cash flow has a significant effect on alpha by 10%. In accounting, with this increase, the company is able to pay the obligations owned by the company.

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**Keywords:** Financial Statements, Operating Cash Flow, Liquidity, Garuda Indonesia Tbk., Single Regression.

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## Faktor yang mempengaruhi opini audit going concern perusahaan manufaktur Bursa Efek Indonesia

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### Abstrak

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Penelitian ini bertujuan untuk mengetahui pengaruh *Financial Distress*, *Debt Default*, dan Profitabilitas Terhadap Opini Audit *Going Concern* Perusahaan Sektor Manufaktur di Bursa Efek Indonesia (2016-2019). Sampel data dalam penelitian ini ditarik dengan menggunakan teknik *purposive sampling* dan menghasilkan sampel sebanyak 35 data yakni 5 tahun data *timeseries* dan 7 perusahaan. Analisis data yang digunakan dalam penelitian ini yakni Non Parametrik Chi Square. Hasil Penelitian menunjukkan bahwa: (1) *Financial distress* berpengaruh positif terhadap opini audit *Going Concern* pada perusahaan manufaktur Bursa Efek Indonesia selama tahun 2016-2019 dengan nilai pengaruh sebesar 40,50%. (2) *Debt default* berpengaruh positif terhadap opini audit *Going Concern* pada perusahaan manufaktur Bursa Efek Indonesia selama tahun 2016-2019 dengan nilai pengaruh sebesar 57,70%. (3) Profitabilitas (*Return On Asset*) berpengaruh negatif terhadap opini audit *Going Concern* pada perusahaan manufaktur Bursa Efek Indonesia selama tahun 2016-2019 dengan nilai pengaruh sebesar 29,60%.

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Kata kunci: opini audit *going concern*, *financial distress*, *debt default*, profitabilitas

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## Kinerja anggaran bantuan operasional sekolah di satuan pendidikan dasar swasta

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### Abstrak

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Penyerapan dana bantuan operasional sekolah (BOS) di satuan Pendidikan dasar swasta, SD Y, selama empat tahun terakhir belum maksimal. Sisa Lebih Perhitungan Anggaran (SiLPA) yang cukup besar di setiap akhir tahun anggaran. Pada penyaluran dana BOS tahap II tahun 2022, SiLPA menjadi pengurang untuk pencairan dana BOS. Meskipun serapan anggaran tidak optimal namun kinerja anggaran belum tentu tidak sesuai ketentuan pemerintah, sehingga perlu digali lebih lanjut penyebab dan penilaian atas hal ini. Penelitian ini bertujuan untuk menganalisis kinerja BOS di satuan pendidikan dasar yaitu SD Y. Metode pengumpul data digunakan adalah observasi dan studi dokumentasi. Hasil penelitian menunjukkan bahwa keterlambatan pencairan dana menjadi penyebab kinerja dana BOS tidak maksimal. Keterlambatan pencairan dana BOS terjadi karena kurang maksimalnya kerjasama para pemangku kepentingan yang tergabung dalam Tim BOS di SD Y. Sehingga, peningkatan kerjasama dan pemahaman pengelolaan dana BOS oleh Tim BOS dapat menjadi jalan keluar untuk membantu memaksimalkan kinerja anggaran dana BOS di SD Y.

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Kata kunci: kinerja anggaran, bantuan operasional sekolah, dana Pendidikan, pemangku kepentingan

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## Pengaruh *corporate governance* dan asimetri informasi terhadap nilai perusahaan di Indonesia

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### Abstrak

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Penelitian ini menguji pengaruh Corporate Governance (CG) dan informasi asimetri terhadap nilai perusahaan di Indonesia. Sampel penelitian mencakup 83 perusahaan yang terdaftar di Bursa Efek Indonesia periode 2007-2019. Penelitian menggunakan pendekatan ordinary least squares (OLS) dan diestimasi di bawah fungsi Cobb-Douglas. Pengaruh hubungan antara mekanisme CG dan asimetri informasi terhadap nilai perusahaan membuktikan hasil yang beragam, namun dari perspektif keseluruhan hasil menunjukkan peningkatan nilai perusahaan. Potensial kebijakan dari penelitian ini, yaitu: (i) meningkatkan peran pengawasan mekanisme CG berpengaruh mengurangi asimetri informasi; dan (ii) meningkatkan tekanan regulasi untuk meningkatkan Good Corporate Governance. Semenjak sampel perusahaan terdaftar yang dipilih adalah 83 perusahaan, yang merupakan sekitar 11% dari populasi. Menambah jenis kepemilikan lain, seperti kepemilikan negara, akan memajukan literatur tentang hubungan antara mekanisme CG dan asimetri informasi.

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Kata kunci: CG Mekanisme, Asimetri Informasi, Nilai Perusahaan, dan OLS.

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## Pengaruh komitmen organisasional dan kepuasan kerja terhadap kinerja karyawan P.T Perkebunan Nusantara VI Jambi

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### Abstrak

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Komitmen merupakan suatu ukuran di mana karyawan bersedia untuk tetap berada di dalam suatu organisasi dalam jangka waktu yang telah ditentukan di masa yang akan datang. Komitmen juga merupakan cerminan dari kepercayaan karyawan terhadap tujuan dari organisasi. Seseorang dikatakan berkomitmen jika ia menyesuaikan diri dengan norma dan juga nilai serta budaya yang berlaku di organisasi tersebut. Budaya organisasi merupakan nilai-nilai yang dipegang oleh sumber daya manusia untuk menjalankan kewajibannya di dalam sebuah organisasi. Penelitian ini bertujuan untuk mengetahui pengaruh antara komitmen organisasi terhadap kinerja karyawan, apakah kepuasan kerja berpengaruh signifikan terhadap kinerja dan apakah komitmen afektif berpengaruh signifikan terhadap kepuasan kerja karyawan pada PT. Perkebunan Nusantara VI di Jambi dengan menggunakan metode penelitian kuantitatif yang melakukan analisis berdasarkan penyebaran kuesioner kepada seluruh karyawan PT. Perkebunan Nusantara 6 Jambi. Penelitian ini menggunakan 100 orang responden pada PT. Perkebunan Nusantara di Jambi dan 100 orang tersebut seluruhnya dijadikan sampel dalam penelitian ini. Jenis penelitian asosiatif digunakan pada penelitian ini untuk mengetahui keterhubungan antar variabel dengan menggunakan analisis data yang menggunakan uji validitas, uji reliabilitas, analisis regresi linier sederhana, analisis koefisien korelasi, analisis koefisien determinasi dan pengujian hipotesis.

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Kata kunci: komitmen organisasi; kinerja; perilaku kerja pegawai

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## Determinan: pengungkapan emisi karbon

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### Abstrak

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Penelitian ini bertujuan untuk memberikan bukti empiris mengenai peran leverage, profitabilitas, ukuran perusahaan dan pertumbuhan perusahaan terhadap pengungkapan emisi karbon. Populasi penelitian, seluruh perusahaan yang tergabung pada sektor industri dasar dan kimia. Sampel penelitian diperoleh sebanyak 31 perusahaan dengan total 155 observasi melalui metode *purposive sampling*. Teknik analisis data dilakukan melalui analisis regresi linier berganda. Hasil penelitian memberikan bukti bahwa ada pengaruh positif dan signifikan antara ukuran perusahaan dan pertumbuhan perusahaan dengan pengungkapan emisi karbon pada sektor industri dasar dan kimia. Sedangkan profitabilitas memiliki pengaruh negatif terhadap pengungkapan emisi karbon pada sektor industri dasar dan kimia, namun leverage tidak memiliki pengaruh.

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Keyword: Leverage; Profitabilitas; Ukuran perusahaan ; Pertumbuhan perusahaan.





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## Determinan kepatuhan wajib pajak orang pribadi Usaha Kecil Mikro dan Menengah (UMKM)

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### Abstrak

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Penelitian ini bertujuan untuk menganalisis dan menguji pengaruh pemahaman pajak, kebijakan pajak, dan sanksi pajak terhadap kepatuhan wajib pajak orang pribadi UMKM dengan modernisasi sistem administrasi perpajakan sebagai variabel moderasi. Penelitian ini merupakan penelitian asosiatif dengan menggunakan pendekatan kuantitatif. Populasi dalam penelitian ini terdiri dari seluruh wajib pajak orang pribadi yang berada di provinsi Daerah Istimewa Yogyakarta. Sampel yang digunakan sebanyak 190 responden meliputi wajib pajak orang pribadi Usaha Mikro Kecil Menengah (UMKM) yang memiliki omzet kurang dari 4,8 Milyar di seluruh KPP yang ada di provinsi Daerah Istimewa Yogyakarta. Sumber data yang digunakan pada penelitian ini adalah data primer yang diperoleh melalui penyebaran kuesioner. Metode analisis yang digunakan yaitu metode *Structural Equation Modelling (SEM)* berbasis *Partial Least Square (PLS)* dengan menggunakan software SmarPLS 3.0.

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Kata kunci: Kebijakan Pajak, Kepatuhan Wajib Pajak Orang Pribadi UMKM, Modernisasi Sistem Administrasi Perpajakan, Pemahaman Pajak, dan Sanksi Pajak.

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## Financial distress and earnings management on financial statement fraud: committee audit as moderation

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### Abstrak

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This study aims to examine financial distress and earnings management on financial statement fraud with audit committee as a moderating variable in the financial statement report of industrial companies listed on the Indonesia Stock Exchange in 2015-2021. Financial statement fraud is measured using the f-score model. The research sample was obtained by the purposive sampling technique. This study uses an ordinary least squares (OLS) regression approach to test the hypothesis.

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Keywords: financial statement fraud, financial distress, earnings management



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## Coping behavior on e-banking users: perceived threat and anxiety

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### Abstract

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The purpose of this study was to empirically test the relationship between perceived threat and anxiety on coping behavior (protective action, seeking help, avoidance) of e-banking users in Kebumen district. 121 research samples were obtained by distributing questionnaires via google form. The sampling technique in this study used purposive sampling with the criteria of respondents using e-banking. Hypothesis testing in this study uses structural equation modeling through the WarpPLS version 7.0 software. The results of hypothesis testing show that perceived threat and anxiety are empirically proven to have an effect on coping behavior, however, there is no support for perceived threat to avoidance. The results of this study indicate that threats do not influence respondents to use e-banking, because it has become a daily necessity.

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Keywords: E-Banking; Perceived Threat; Anxiety; Coping Behavior



# The effect of intellectual intelligence, emotional intelligence, spiritual intelligence and understanding of the accountant’s code of ethics on the ethical behavior of accounting students

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## Abstract

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The various results of previous studies causes this research to be carried out again to obtain empirical evidence. This study aim to examine some variable that influence ethical behavior of accounting students, such as intellectual intelligence, emotional intelligence, spiritual intelligence and understanding of accountants' code of ethics. This study uses quantitative and using questionnaire to collect data. The tests carried out are validation and reliability tests. The data analysis method used is descriptive statistical analysis, classical assumption test, and hypothesis testing. The results show that intellectual intelligence, emotional intelligence, spiritual intelligence, and understanding of the accountant's code of ethics simultaneously influence the ethical behavior of accounting students and partially intellectual intelligence, spiritual intelligence, and understanding of the accountant's code of ethics have a positive effect on the ethical behavior of accounting students. But emotional intelligence has no effect on the ethical behavior of accounting students.

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Keywords: Ethical behavior, Intelligence, Accounting student

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## Can leadership style improve employee performance?

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### Abstract

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The phenomenon that occurs in government agencies both non-government in Indonesia which shows that employee performance is still not optimal due to lack of motivation, job satisfaction and attention of leaders to employees. This study aims to provide an overview and explanation that leadership style can improve employee performance at PT Bandung Indo Garmen by using descriptive analysis research methods. The data collection technique used is a questionnaire. Respondents in this study were employees at PT Bandung Indo Garmen. Data analysis was carried out using descriptive statistics and providing detailed explanations based on indicator variables related to the problem. The results showed that the leadership style that is applied properly can improve employee performance at PT Bandung Indo Garmen. The results of this study only apply to PT Bandung Indo Garmen so it is recommended for further researchers to be able to expand the generalization area of research results by using different research methods and using a number of samples that are set in excess of what we have done and can be done in several different companies.

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Keywords: Leadership Style, Employees and Employee Performance

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## The use of the simda application in Accounting Department at RSUD Siti Fatimah Palembang

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### Abstrak

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*This paper aims to show how effective and the obstacles faced when using the SIMDA application in the Accounting Section of Siti Fatimah Hospital Palembang in producing financial reports. There are several previous studies that have examined the use of the SIMDA application in the preparation of financial reports in several types of institutions, but there has been no research that discusses the use of the SIMDA application in hospital institutions. In terms of expanding the previous study, this research method uses internal hospital data related to inputting financial transaction data on the SIMDA application. Finally, this study found that the use of the SIMDA application in producing financial reports was more effective than entering financial transaction data manually from one book to another. In this study found obstacles and shortcomings in using this application at the Hospital Accounting Department.*

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**Keywords:** Management Information System; Regional Public Service Agency; Accounting Department; Financial Statements.



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## **Pengaruh persepsi manfaat, persepsi kemudahan penggunaan, persepsi risiko terhadap minat masyarakat menggunakan dompet elektronik di Kota Medan**

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### **Abstrak**

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Teknologi sudah semakin maju, khususnya pada penggunaannya yang semakin berevolusi. Contoh perkembangan teknologi yang paling nyata dirasakan adalah perkembangan pada lingkup perekonomian, yang dahulu masyarakat menggunakan alat pembayaran tunai (*cash based*), kini banyak yang mulai menggunakan transaksi nontunai dalam aktivitas transaksi hariannya. Salah satu contoh produk ekonomi digital yang sedang berkembang di Indonesia adalah dompet elektronik. Penelitian ini bertujuan untuk menganalisis dan mengetahui variabel persepsi manfaat, persepsi kemudahan penggunaan, persepsi risiko dapat memengaruhi minat masyarakat menggunakan layanan dompet elektronik. Penelitian ini dilakukan dengan metode kuantitatif dengan menggunakan kuesioner yang disebar secara online. Jumlah responden pada penelitian ini adalah 265 pada masyarakat Kota Medan. Penelitian ini menggunakan analisis data yang dibantu oleh *software* SmartPLS 3.0. Hasil dari penelitian ini menunjukkan bahwa persepsi manfaat, persepsi kemudahan penggunaan, dan persepsi risiko berpengaruh positif dan signifikan terhadap minat penggunaan dompet elektronik di Kota Medan.

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Kata kunci: SEM, persepsi manfaat, persepsi kemudahan penggunaan, persepsi risiko, minat penggunaan.



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## Analisis akuntabilitas, efektivitas, dan transparansi laporan keuangan Lazismu Depok dalam perspektif PSAK 109

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### Abstrak

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Penelitian ini bertujuan untuk mengetahui penerapan PSAK 109, mengetahui akuntabilitas dan transparansi pada laporan keuangan KLL LAZISMU Depok, serta mengetahui efektivitas program di KLL LAZISMU Depok. Penelitian ini dilakukan dengan metode kualitatif deskriptif dan pengumpulan data dilakukan dengan wawancara mendalam dan studi dokumentasi.



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## **The effect of profitability, cash holdings, sales growth, institutional ownership structure and corporate tax rate on capital structure (Case study on manufacturing companies on the basic and chemical industrial sectors listed on the Indonesia Stock Exchange in the period 2017-2020)**

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### **Abstract**

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*The study aims to determine the effect of profitability, cash holdings, sales growth, institutional ownership structure and corporate tax rate on capital structure of case study of Basic and Chemical Industry Sector Companies listed on the Indonesia Stock Exchange for the 2017-2020. In this study, using purposive sampling method, and samples that fit the criteria were 221 data were obtained on Basic and Chemical Industry Sector Companies listed on the Indonesia Stock Exchange for the 2017-2020. And the data were analysed using IBM SPSS Statistics 22 program. Partial result (t test), profitability and cash holdings have a negative significant effect on capital structure, sales growth has a positive significant effect on capital structure. Meanwhile, institutional ownership structure and corporate tax rate have no significant effect on capital structure. The simultaneous test result (F test) show that the profitability, cash holdings, sales growth, institutional ownership structure and corporate tax rate simultaneously affect capital structure.*

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**Keywords:** Capital Structure, Profitability, Cash Holdings, Sales Growth, Institutional Ownership Structure, Corporate Tax Rate

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## Ketidakpastian politik dan krisis sebagai determinan kebijakan dividen di Indonesia

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### Abstrak

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Penelitian ini bertujuan untuk mengetahui pengaruh ketidakpastian politik dan krisis terhadap kebijakan dividen di Indonesia. Penelitian ini dilaksanakan terhadap perusahaan-perusahaan yang terdaftar di Bursa Efek Indonesia. Penelitian ini dilaksanakan pada periode tahun 2008-2020. Pemilihan jangka waktu ini atas dasar adanya krisis tahun 2008 dan 2020, serta pemilihan umum tahun 2009, 2014, dan 2019. Penelitian ini juga menggunakan variabel control yaitu ukuran perusahaan dan inflasi. Analisis data menggunakan regresi panel yaitu *common effect* (CE), *fixed effects* (FE), dan *random effects* (RE), kemudian dari ketiga uji tersebut akan dipilih model yang paling tepat.

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Kata kunci: kebijakan dividen, ketidakpastian politik, krisis, ukuran perusahaan, inflasi



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## Analysis of cultural aspects and their influence to internal audit effectiveness: literature review

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### Abstract

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To improve organizational performance, it is very important that the internal audit function contributes information that can be used to make the right decisions. The discussion also emphasizes how contingency considerations affect the effectiveness and quality of internal audit. This study analyzes the literature on contingencies with a cultural background based on a contingency basis. To identify existing information and gaps, this study used a systematic review methodology. In addition to describing the function of culture in business, this study shows how internal audit contributes to good decision making and improves organizational performance. This research contributes to understanding the role of culture in the quality and effectiveness of internal audit.

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Keywords: Internal audit; internal audit quality; internal audit effectiveness; culture organization.

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## Dampak dividen sebelumnya, tata kelola perusahaan, dan ukuran perusahaan pada kebijakan dividen

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### Abstrak

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Riset ini bertujuan untuk membuktikan secara empiris pengaruh dividen tahun sebelumnya, tata kelola perusahaan, dan ukuran perusahaan terhadap kebijakan dividen pada perusahaan *healthcare* di Bursa Efek Indonesia (BEI) tahun 2017-2021. Data yang digunakan ialah data sekunder. Data yang diperoleh dari Bursa Efek Indonesia (BEI) dan RTI *Business*. Total sampel yang digunakan pada riset ini ialah 92 perusahaan *healthcare* selama 5 tahun masa riset. Metode analisis yang digunakan ialah analisis deskriptif, uji asumsi klasik, uji hipotesis dengan analisis regresi berganda, uji menilai model fit, *Nagelrke R Square*, *Hosmer and Lemeshow*, uji hipotesis dengan analisis regresi logistik. Hasil riset ini menunjukkan yaitu variabel dividen tahun sebelumnya, dewan komisaris independen berpengaruh positif, direktur independen berpengaruh positif, dan ukuran perusahaan berpengaruh positif terhadap kebijakan dividen.

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Kata kunci: Dividen sebelumnya, komisaris independen, direktur independen, ukuran perusahaan, kebijakan dividen.

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## Penerapan asas transparansi dan perspektif masyarakat dalam pengelolaan dana desa (Studi kasus pada Desa Tengin Baru, Kecamatan Sepaku, Kabupaten Penajam Paser Utara)

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### Abstrak

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Penelitian ini bertujuan untuk mengetahui bagaimana penerapan asas transparansi dan perspektif masyarakat Desa Tengin baru dalam pengelolaan Dana Desa. Fokus penelitian ini adalah mengenai transparansi pemerintah desa dan perspektif masyarakat. Transparansi yang dimaksud dalam penelitian ini adalah tindakan pemerintah desa untuk menerapkan asas transparansi dalam proses pengelolaan dana desa yang dimulai dari proses perencanaan dana hingga pelaporan dana. Teknik pengumpulan data yang digunakan adalah wawancara, observasi dan dokumentasi. Dari penelitian ini diperoleh simpulan 1) Proses pengelolaan anggaran dana desa dari perencanaan, pelaksanaan, hingga pelaporan telah dilaksanakan dengan baik dan transparan dengan terus melibatkan warga desa dalam setiap tahapan pengelolaan dana desa; 2) Masyarakat desa tengin baru yang menilai bahwa kinerja pengelolaan keuangan desa sudah memenuhi transparansi dan juga telah sesuai dengan apa yang masyarakat harapkan.

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Kata kunci: Tranparansi, Perencanaan, Pelaksanaan, Pelaporan, Perspektif Masyarakat

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## Peer pressure and self-statement mechanism to mitigation management behavior in Budgetary Slack (an experimental approach)

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### Abstract

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This study evaluates the susceptibleness of management (especially management accountants) in create budgetary slack by violating company policies. Reducing the creation of budgetary slack was evaluated by the relationship of the effects of peer pressure and perceived self-statement mechanisms within the scope of each social ethical dimension. Experimental results with 133 management accountants show that social and ethical friction can reduce the creation of budgetary slack by emphasizing peer pressure and self-assessment mechanisms. All experimental subjects could not violate company policy and it was proven by decreasing budgetary slack when faced with conditions without peer pressure and without a self-assessment mechanism. This finding provides evidence that budgetary slack is created when management is fully involved in setting the company's budget without any control from colleagues or leaders. The importance of social ethics in budgeting is raised by collegiate decisions in the team and creates a self-assessment mechanism for managers. Thus resistance to creating budgetary slack can be increased and managers are held accountable for making budgetary decisions.

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Keywords: Social ethics, Peer pressure, Self-statement, Budgetary slack





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## The fraud triangle of accounting student's academic cheating

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### Abstract

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This study aims to analyze the influence of fraud triggering factors based on the fraud triangle perspective, namely pressure, opportunity, and rationalization on the emergence of academic behavior of accounting students. The data were collected by using a questionnaire as many as 140 students of the Accounting Study Program, Universitas Sarjanawiyata Tamansiswa, Yogyakarta. The data analysis technique used in this research is descriptive statistical analysis and hypothesis testing using multiple linear regression analysis. The results of the study provide evidence that the factors of pressure, opportunity, and rationalization have a positive effect on the academic behavior of accounting students at the University of Bachelor of Science Tamansiswa Yogyakarta.

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Keywords: academic cheating, fraud triangle, accounting students, pressure, opportunity, rationalization

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## Pengaruh *corporate social responsibility* terhadap kinerja keuangan perusahaan tambang yang terdaftar di BEI

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### Abstrak

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Di Indonesia, perusahaan tambang yang merusak lingkungan sekitar masih ada. Menurut DLH Kaltim, pada bulan April 2022, ada empat perusahaan tambang batu bara yang berstatus hitam di Samarinda, Kaltim yaitu KSU PMM, CV Sh, CV Li, dan CV Ar. Dari kasus pelanggaran CSR tersebut, perlu diteliti apakah anggaran dana yang besar untuk menjalankan program CSR benar – benar berdampak signifikan terhadap kinerja keuangan perusahaan atau tidak, sehingga banyak perusahaan yang tidak menjalankan tanggung jawab sosialnya. Jenis penelitian yang dilakukan untuk menyelesaikan persoalan ini adalah penelitian kuantitatif. Metode yang digunakan dalam penelitian ini adalah penelitian penjelasan dengan pendekatan kuantitatif. Penelitian ini bertujuan untuk menganalisis secara empiris mengenai pengaruh variabel *Corporate Social Responsibility* (CSR) terhadap variabel kinerja keuangan yang diukur dengan *Earning Per Share* (EPS). Populasi dalam penelitian ini adalah perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia pada tahun 2020 - 2021 yang berjumlah 62 perusahaan.

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Kata kunci: *Corporate Social Responsibility* (CSR), Kinerja Keuangan

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## Implementasi pemahaman dan kesiapan SAK EMKM pada UMKM Giri Sembada

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### Abstract

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SAK EMKM dibuat pada 1 Januari 2018 untuk memenuhi laporan keuangan bagi badan usaha mikro, kecil dan menengah. Tujuan penelitian ini adalah untuk menganalisis pemahaman dan kesiapan UMKM dalam menerapkan laporan keuangan berbasis SAK EMKM di Girikerto-Turi. Penelitian ini menggunakan metode kualitatif dan teknik pengumpulan data menggunakan observasi, wawancara, dan dokumentasi. Subyek penelitian ini adalah 11 pelaku usaha yang sudah memiliki IUMK di wilayah Girikerto. Sumber data yang digunakan dalam penelitian ini adalah sumber data primer. Teknik analisis data menggunakan pengumpulan data, reduksi data, penyajian data, dan penarikan kesimpulan. Hasil penelitian menunjukkan bahwa pelaku UMKM di Girikerto telah memahami akuntansi dasar yaitu usaha mikro 70,7% dan usaha kecil 81,8%. Untuk pemahaman SAK EMKM pelaku usaha kurang paham yaitu sekitar 54,2% usaha mikro dan 68,75% usaha kecil. Pengelola UMKM menyatakan siap menerapkan, yaitu sekitar 65,1% untuk usaha mikro dan 57,1% untuk usaha kecil. Harapannya kepada pihak berwenang untuk melakukan sosialisasi, pelatihan, dan pendampingan terkait SAK EMKM agar para pelaku usaha dapat mempraktikkan pelaporan keuangan dengan lebih baik.

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Keywords: SAK EMKM, UMKM, Laporan Keuangan

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## Website government program: behavior intention accounting student based on the UTAUT Model

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### Abstract

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The purpose of this paper is to analyze the factors that influence behavioral intentions on the use of learning website programs in undergraduate students and future expectations about the development of learning in the field of accounting, which is in line with the information system. The approach is carried out using the UTAUT model. A total of 411 accounting undergraduate students were invited to participate, but only 309 responded. Participants looked through the big data website for the Indonesian government's learning program. The findings showed higher performance expectations, effort expectations, social influence, and facility conditions for the use of the website would increase behavioral intentions. The study also showed that the strength of the link between social influences on interest behavior and the student's gender was related to the strength of the relationship between performance expectations and business expectations. This study expands the behavioral development of accounting knowledge through the use of educational technology. As for policymakers, the study shows that they are considering technology-based learning models, building a science and technology mindset, and motivating students to better master big data analytics. This study was conducted on students who used the Indonesian government program website as a learning process and focused on accounting, student work expectations, and their assessment of the academic experience. This study can assist the college in developing policies related to student retention and success. These studies could help HEI come up with policies and programs to help accounting students make the move from college to the workplace.

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Keywords: Behavior Intention, Government Programs, Website, UTAUT Model, Accounting Students

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**Accrual based investment, cash based investment dan fraud triangle dalam mendeteksi fraudulent financial reporting (Studi kasus pada perusahaan non keuangan yang terdaftar di Bursa Efek)**

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**Abstract**

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This study to provide empirical evidence of the analysis of fraudulent financial reporting based on accrual based investment ratio, cash based investment ratio and fraud triangle in non financial companies in Indonesia. The object of this study is a non-financial company listed on Indonesia Stock Exchange in the period from 2010 to 2020. This study used 233 companies with 976 observation using purposive sampling as a sampling technique as a data analysis technique and using Model Beneish M-Score and Altman Z-Score for accrual-based investment, cash-based investment, and fraud triangle. Accrual based investment in this study used the proxies earning per share, dividend per share, price/earning ratio, dividend ratio, total share profitability ratio, dividend profitability. Cash based investment in this study measured by cash to sale ratio, asset efficiency ratio, cash to equity and cash to equity employed. Fraud triangle in this study are external pressure is proxied by leverage, financial stability is proxied by achange, and financial stability is proxied by roa. The result of this study indicate that accrual based investment, cash based investment, external pressure, financial stability and financial target have a probability influence on fraudulent financial reporting based on fraud triangle.

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Keywords: fraudulent financial reporting, accrual based investment ratio, cash based investment ratio, external pressure, financial stability, financial target.

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## Faktor–faktor yang mempengaruhi opini audit going concern

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### Abstract

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The purpose of this study is to analyze the relationship between profitability, company size, company growth, leverage, audit lag, audit tenure, debt default, financial distress and opinion shopping towards going concern audit opinion in manufacturing companies listed on Indonesia Stock Exchange (IDX) during the period of 2019-2021. In this study, the data used is the secondary data from annual reports that contains any informations needed this study and it use purposive sampling method to get the data. This study use profitability (ROA), company size (Ln. Total Assets), company growth (Tota Assets Ratio), leverage (DER), audit lag (the difference between the date of the financial statement and the audit report), audit tenure (how long time KAP cooperation with company), debt default (dummy variable), financial distress (Revised Altman bankruptcy) and opinion shopping (dummy variable) as independent variable and going concern audit opinion (dummy variable) as dependent variable. This study used 19 companies out from 171 total population. This study use binary logistic regression analysis method for data processing and analyzing. The results of this study show that profitability has a negative effect on going concern audit opinion. Audit lag, debt default and opinion shopping have a positive effect on going concern audit opinion. Company size, company growth, leverage, audit tenure and financial distress have no effect on going concern audit opinion.

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Keywords: going concern audit opinion, profitability, company size, company growth, leverage, audit lag, audit tenure, debt default, financial distress and opinion shopping.



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## Project-based learning system model in courses advanced accounting

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### Abstract

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The purpose of this study was to find out in depth the application of the learning system with a project-based learning model in advanced financial accounting courses at the Diploma in Taxation Study Program, Faculty of Economics and Business, Jambi University. The population in this study is the fifth semester students of the Diploma in Taxation Study Program, Faculty of Economics and Business, Jambi University with the research sample being all fifth semester students who take advanced financial accounting courses taught by researchers in 2021. The research approach uses qualitative studies by observing and observing in depth the results of student studies with the project based learning model. The results showed that the use of the project based learning model was able to increase students' creativity and innovation in understanding advanced financial accounting courses.

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Keywords: *Project Based Learning, Advanced Accounting, Tax Diploma*

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## Towards a culture theory of agency

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### Abstract

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Agency theory assumes that the principal and agent have different purposes, concerned with their utility and have different risk preferences. This study assumes that cultural differences will give a different color in the agency theory. Culture can align objectives between principle and agent, change their risk preferences and reduce opportunistic actions. Based on these arguments will be developed; operated some proportions which are expected to be tested empirically

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Keywords: Agency Theory, Culture, Literature Review



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## Investor sentiment and IPO performance on the Indonesia Stock Exchange in conditions during the Covid-19 pandemic

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### Abstract

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This study analyzes the impact of investor sentiment as measured by the fear index related to the pandemic on the stock performance of companies conducting IPOs before and during the COVID-19 pandemic, whether the initial returns and after the IPO are sensitive to the fear index. As is known, the uncertainty of this pandemic has had dire economic effects. This study takes a sample that conduct IPOs on the IDX in 2019 to 2021. In the period before covid 19, 69 companies had IPOs, and 70 in the time of Covid 19. The regression model result using the Generalized Method of Moment method can prove our hypothesis that the level of risk and the fear index significantly affect underpricing. So the level of concern about Covid affects underpricing of companies conducting IPOs on the IDX. The study significantly contributes to the behavioral finance literature regarding the current IPO underpricing.

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Keywords: COVID-19 Pandemic, IPO, Stock Performance, Investor Sentiment, Fear Index.

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24-25 November 2022

## Implementation of environmental accounting to waste management operational costs of PKU Muhammadiyah Gamping hospital

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### Abstract

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This research is a qualitative descriptive study conducted at the PKU Muhammadiyah Gamping Hospital. This study aims to overview the application of environmental accounting at PKU Muhammadiyah Gamping Hospital and to find out whether the financial reports at PKU Muhammadiyah Gamping Hospital are following the application of PSAK No.1. This study indicates that the PKU Muhammadiyah Gamping Hospital has implemented environmental accounting, which is quite perfect in undergoing these stages. Since there are already some elements related to waste management costs that have separate accounts, it is just that the recording in the financial statements has not been made separately, as in the environmental cost report recording by Hansen & Mowen. PKU Muhammadiyah Gamping Hospital is quite perfect in implementing environmental accounting, although there is no specific report on environmental cost and conservation benefits. Furthermore, for the financial report presentation, PKU Muhammadiyah Gamping Hospital has not fully implemented PSAK No. 1. Nevertheless, in compile financial reports, PKU Muhammadiyah Gamping hospital has used PSAK in general as the guideline for compiling financial reports.

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Keywords: Environmental Accounting, PSAK No.1, Waste Management, Hospital Waste

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## Skeptisme profesional sebagai pemoderasi hubungan pemahaman pemahaman kode etik auditor, time pressure, dan independensi terhadap kemampuan auditor mendeteksi kecurangan

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### Abstrak

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Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh pemahaman kode etik, time pressure, independensi, kode etik terhadap kemampuan auditor mendeteksi kecurangan dengan skeptisme sebagai variabel moderasi. Populasi dalam penelitian ini seluruh auditor yang bekerja pada Badan Pemeriksa Keuangan (BPK) Jayapura yang beralamat di jalan Balaikota No.2, Entrop, Jayapura Selatan. Dengan jumlah populasi yaitu 83 auditor dari 120 pegawai yang berkerja pada Badan Pemeriksa Keuangan (BPK) Jayapura, sampel yang digunakan sebanyak 83 responden yang bekerja sebagai auditor. Metode analisis data dalam penelitian ini menggunakan Analisis Regresi Linier Berganda dan Analisis Regresi Moderasi dengan basis teknik Uji Statistik T dan Koefisien Determinasi dengan bantuan software SPSS versi 25. Hasil penelitian ini menunjukkan bahwa Pemahaman Kode Etik, Time Pressure Auditor berpengaruh secara positif dan signifikan terhadap Kemampuan Auditor Mendeteksi Kecurangan. Independensi berpengaruh negatif dan tidak signifikan terhadap Kemampuan Auditor Mendeteksi Kecurangan. Skeptisme Profesional dapat memoderasi (memperkuat) pengaruh Time Pressure dan Independensi terhadap Kemampuan Auditor Mendeteksi Kecurangan. Akan tetapi Skeptisme Profesional dapat memoderasi (memperlemah) pengaruh Pemahaman Kode Etik Auditor terhadap Kemampuan Auditor Mendeteksi Kecurangan.

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Kata kunci: Kode Etik, Time Pressure, Independensi, Skeptisme, dan Kemampuan Auditor Mendeteksi Kecurangan

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## **Pengaruh pemahaman infosaku dan kualitas program Samsat terhadap kepatuhan wajib pajak dengan kesadaran wajib pajak sebagai variabel moderasi**

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### **Abstract**

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The effect of understanding my infosaku and the quality of the SAMSAT program on taxpayer compliance with Taxpayer Awareness as a moderating variable at the SAMSAT Office of Sleman Regency in 2021. The purpose of this study was to test and obtain empirical evidence of the effect of understanding my infosaku and the quality of the SAMSAT program on taxpayer compliance with awareness. taxpayers as a moderating variable. This research was conducted at the SAMSAT Office of Sleman Regency. The research method used is a survey method, and this research design uses a quantitative research design. The sampling technique in this study used a non-probability sampling technique, and a purposive sampling technique was used. Collecting data using a questionnaire with 161 respondents. The results of this study indicate that (1) understanding of infosaku has no positive and significant effect on taxpayer compliance, (2) quality of the SAMSAT program has a positive and significant effect on taxpayer compliance, (3) awareness of taxpayers is not able to moderate the relationship between understanding of infosaku on compliance taxpayers, (4) taxpayer awareness is not able to moderate the relationship between the quality of the SAMSAT program on taxpayer compliance, (5) taxpayer awareness has a positive and significant effect on taxpayer compliance.

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**Keywords:** taxpayer compliance, taxpayer awareness, understanding my infosaku, quality of the SAMSAT program

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## Faktor-Faktor yang Berpengaruh Terhadap Niat *Fraud* di Perusahaan Transportasi Daring: Model Konseptual

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### Abstrak

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Pandemi Covid-19 mengakibatkan banyak munculnya kebijakan-kebijakan baru yang bertujuan untuk bertahan menghadapi pandemi baik itu dari instansi pemerintah maupun entitas bisnis yang dirasa tepat, kurang tepat dan bahkan mungkin mengindikasikan potensi *fraud* dalam kebijakan tersebut. Penelitian ini bertujuan untuk mengusulkan model konseptual untuk mengeksplorasi sebuah kebijakan yang dibuat oleh sebuah entitas bisnis perusahaan transportasi daring yang di dalamnya terdapat beberapa unsur perubahan atas kebijakan tersebut yaitu insentif, pembagian order, batas waktu insentif dan sistem level yang mengindikasikan potensi *fraud* di dalamnya. Metode yang digunakan dalam penelitian ini yaitu metode kerangka penelitian konseptual, kerangka penelitian konseptual digambarkan sebagai seperangkat ide dan prinsip luas yang diambil dari penyelidikan bidang yang relevan dan digunakan untuk menyusun dan mengusulkan kerangka model untuk penelitian selanjutnya. Teori yang digunakan dalam penelitian ini yaitu teori *fraud triangle* yang akan dihubungkan dengan unsur-unsur yang berubah atas kebijakan insentif, pembagian order, batas waktu insentif dan sistem level di perusahaan transportasi daring pada masa pandemi. Model konseptual ini diharapkan memberi gambaran terjadinya sebuah *fraud* dan diharapkan menjadi tambahan referensi yang berkaitan dengan teori *fraud* dan *fraud triangle* untuk melakukan penelitian selanjutnya.

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Kata kunci: *Niat Fraud*, *Covid-19*, *Fraud Triangle Theory*.

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## Apa saja faktor penentu penggelapan pajak? Studi pada wajib pajak pribadi di Kota Jayapura

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### Abstrak

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Salah satu pendorong menurunnya rasio penerimaan pajak karena adanya skema penggelapan pajak. Penggelapan pajak adalah tindakan ilegal yang diciptakan untuk menghindari kewajiban membayar pajak. Penelitian ini bertujuan untuk menginvestigasi faktor penentu dalam melakukan tindakan penggelapan pajak oleh wajib pajak orang pribadi. Penelitian ini menggunakan metode pengambilan sampel simple random sampling. Penelitian menggunakan survei yang disebarakan melalui google form kepada 100 responden yang menjadi sampel di KPP Pratama Jayapura. Hasil penelitian menunjukkan bahwa keadilan pemungutan pajak, pemahaman perpajakan, self assessment system, dan teknologi perpajakan berpengaruh negatif terhadap penggelapan pajak. Sementara, tarif pajak tidak berpengaruh terhadap penggelapan pajak. Temuan ini diharapkan dapat memperbaiki kinerja agar keadilan pemungutan pajak dapat tercapai, dapat meningkatkan sosialisasi tentang peraturan perpajakan, memperhatikan tarif pajak yang dikenakan kepada wajib pajak agar sesuai, memperhatikan sistem yang diterapkan dan meningkatkan sosialisasi tentang teknologi perpajakan yang disediakan oleh KPP Pratama Kota Jayapura.

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Kata kunci: Penggelapan pajak, Keadilan Pemungutan Pajak, Tarif Pajak, Teknologi Perpajakan

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## Analisis Bibliometrik Kasus Korupsi Pelaksanaan APBD

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### Abstrak

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Tujuan dari penelitian ini adalah untuk menganalisis alur penelitian korupsi pada pelaksanaan APBD secara sistematis. APBD merupakan bentuk kepercayaan rakyat kepada pemerintah melalui DPRD dalam meningkatkan kesejahteraan masyarakat dan pelayanan untuk masyarakat. Pada hasil penelitian yang dilakukan Indonesia Corruption Watch (ICW) terdapat penyalahgunaan APBD paling banyak digunakan oleh kepala daerah. Penelitian ini menggunakan data bibliography yang dikumpulkan menggunakan aplikasi Publish or Perish 8 dengan website google scholar sebagai database pengambilan data. Data dianalisis menggunakan metode bibliometrik dengan menggunakan aplikasi VOSviewer. Berdasarkan hasil analisis agregasi bibliografi menggunakan VOS Viewer dapat dikelompokkan menjadi lima klaster. Didapatkan hasil hubungan antara pelaksanaan APBD dengan tindak pidana korupsi yang dilakukan pejabat daerah, hubungan antara pelaksanaan APBD di sektor publik dengan pejabat pelaksana dana APBD, hubungan tindakan nepotisme terhadap dana desa atau APBD di suatu daerah, hubungan antara sektor publik di Indonesia dengan pejabat publik yang korupsi, dan hubungan pengawasan DPRD terhadap dana APBD.

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Kata kunci: Pelaksanaan APBD, Dana Desa, Korupsi

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## Corporate social responsibility disclosure, green innovation and corporate profitability

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### Abstract

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This study examines the effect of corporate social responsibility disclosure and the application of green innovation on corporate profitability. The population of this study is all companies engaged in energy and mining listed on the Indonesia Stock Exchange in 2018-2021. The sample in this study was energy and mining companies that provided annual and sustainability reports consecutively during the research period. The analysis tool used in this study is E-views version 12. The results of this study show that CSR disclosure does not positively affect profitability proxied using ROA, ROE, and EPS. In contrast, green innovation positively influences the company's ROE. It does not positively affect the company's ROA and EPS, which means that the disclosure of green innovation What the company does can attract investors to invest and invest in the company.

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Keywords: CSR, Green innovation, ROA, ROE, EPS



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## Relevansi sustainable development goals dan kurikulum akuntansi: mengungkap literasi akuntan pendidik

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### Abstract

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This study aims to reveal the accounting literacy of Educator Accountants in interpreting the relevance of Sustainable Development Goals (SDGs) and the accounting curriculum. Furthermore, this study aims to determine the role of Educator Accountants and the various challenges in preparing and implementing the curriculum to support the achievement of the SDGs. This research uses a case study approach. The data collection method used semi-structured interviews and documentation. The results of this study provide the literacy of Educator Accountants. First, several Educator Accountants in Higher Education have adequate literacy of the concepts and practices of SDGs. Second, Educator Accountants understand that the SDGs have immediate relevance to the accounting curriculum. Third, the Educator Accountants have been able to translate the Vision and Mission into the curriculum structure. The results of this study also described the various roles and challenges of Educator Accountants to SDGs.

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Keyword: Sustainable Development Goals, Accounting Curriculum, Literacy, Educator Accountants

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## Interpretasi profit pada usaha sosial (*social enterprise*)

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### Abstrak

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Usaha sosial memiliki keunikan karakteristik tujuan bisnis yakni terdapat unsur *profit* sekaligus unsur sosial dalam praktik usahanya sehingga penelitian ini bertujuan untuk menggali dan memahami makna dan perlakuan *profit* pada usaha sosial. Data penelitian berupa hasil observasi dan wawancara pada pelaku bisnis *social enterprise*, serta dokumentasi yang terkait dengan tema penelitian. Analisis data berdasarkan pendekatan studi kasus dilakukan dengan tahapan reduksi data, koding dan menentukan tema, kemudian hasil analisis diinterpretasi untuk menjawab permasalahan penelitian. Hasil penelitian menunjukkan usaha sosial dalam sirkular ekonomi berkaitan erat dengan bisnis ramah lingkungan, dan berkomitmen dalam perubahan perilaku masyarakat. Selain itu, inovasi nilai sosial terintegrasi dalam perusahaan dalam bentuk bagian dari kegiatan operasional atau spesifik pada bidang *community development*. Usaha sosial memaknai profit sebagai penciptaan nilai kemanfaatan yang dihasilkan menjadi sebuah keuntungan, serta hadirnya unsur spiritual melandasi berdirinya usaha sosial. Penelitian berkontribusi terhadap pengembangan konsep usaha sosial dari perspektif ilmu akuntansi keberlanjutan.

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Kata kunci: usaha sosial, profit, akuntansi keberlanjutan, sirkular ekonomi



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## The effect of tax harmonization law and tax sanctions on MSME taxpayer compliance in Jambi

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### Abstract

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This study examines the effect of the Tax Harmonization Law and Tax Sanctions on MSME Taxpayer Compliance in Jambi City. The research was conducted during the omicron variant of the covid-19 pandemic that hit in 2022. The study was tested on the MSME population in Jambi City with a sample of MSMEs in various sectors totaling 50 participants. Data were collected by distributed questionnaires and analyzed by Warp PLS 7.0. The results showed that the Tax Harmonization Law and Tax Sanctions had a significant positive effect on MSME Taxpayer Compliance in Jambi City. This research also contributes theoretically and practically and can be implemented for stakeholders and can be developed for further research.

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Keywords: MSME Taxpayer Compliance, Tax Harmonization Law, Tax Sanction.

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## Proteksi pencurian kas dan penyusutan persediaan di SPBU ABC

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### Abstrak

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Pendirian SPBU ABC yang tergolong baru menimbulkan permasalahan yang harus segera dibenahi. Penelitian ini akan berfokus pada pengelolaan kas serta persediaan yang dilakukan SPBU ABC. Tujuan penelitian ini mencegah terjadinya *theft* dalam pengelolaan kas serta meminimalisir *losses* persediaan. Metode pengumpulan data dilakukan dengan wawancara, dokumentasi, dan observasi. Sementara itu, teknik analisis data kualitatif digunakan dalam mengolah temuan yang diperoleh. Berdasarkan hasil penelitian, (1) pengelolaan kas yang telah dilakukan memiliki pengendalian yang cukup lemah sehingga banyak resiko bisa terjadi; (2) pengelolaan dan pengendalian persediaan yang telah dilakukan belum bisa mengendalikan *losses* yang terjadi pada masing-masing stok BBM. Hasil penelitian ini diharapkan bisa mengatasi masalah yang dialami SPBU ABC.

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Kata kunci: *Losses*, Pengelolaan Kas, Pengelolaan Persediaan, SPBU, *Theft*

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## Tanggung jawab sosial dan nilai perusahaan: peran mediasi profitabilitas dan tata kelola

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### Abstrak

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Nilai perusahaan adalah nilai yang dapat dipantau melalui harga saham oleh para investor dan salah satu faktor penentunya adalah tanggung jawab sosial perusahaan (*Corporate Social Responsibility - CSR*). Studi ini bertujuan mendapatkan bukti empirik terkait hubungan CSR dan nilai perusahaan dengan moderasi profitabilitas dan tata kelola sebagai nilai kebaruannya. Pengukuran tanggung jawab sosial dengan CSRDI, dan nilai perusahaan diprosikan Tobins'Q, serta kepemilikan manajerial sebagai proksi tata kelola dan Return on Asset (ROA) sebagai ukuran profitabilitas. Sampel yang digunakan adalah 10 perusahaan industri non keuangan terdaftar di Bursa Efek Indonesia tahun 2015-2021 yang mencakup sektor consumer non cyclical, industrial, energi, basic material, dan infrastruktur. Data dianalisis menggunakan regresi panel data dan juga *Moderating Regressions Analysis (MRA)* untuk menguji hipotesis-hipotesis penelitian. Hasil menunjukkan adanya pengaruh positif CSR terhadap nilai perusahaan dan profitabilitas memoderasi hubungan CSR dan nilai perusahaan. Studi ini tidak menemukan bukti kuat peran kepemilikan manajerial sebagai moderasi. Ukuran perusahaan juga berperan signifikan mengendalikan hubungan CSR, nilai perusahaan, profitabilitas, dan tata kelola. Temuan penelitian ini berimplikasi penting bagi perusahaan memperhatikan tingkat capaian efisiensi manajemen aset untuk improvisasi nilai perusahaan dikaitkan dengan kebijakan CSR.

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Kata kunci: Corporate Social Responsibility, Nilai Perusahaan, Profitabilitas, Corporate Governance

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## Kinerja individu: memasukkan *love of money* dalam hubungan insentif keuangan dan kepuasan kerja

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### Abstrak

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Penelitian ini bertujuan untuk menguji model hubungan insentif keuangan dan kinerja individu baik secara langsung maupun tidak langsung. Lebih lanjut, penelitian ini memasukkan peran moderasi sikap *love of money* terhadap hubungan antara insentif keuangan dan kepuasan kerja. Penelitian ini melakukan survei pada karyawan yang bekerja di berbagai beberapa perusahaan di Kalimantan Timur. Jumlah responden yang mengisi kuisioner adalah 119 orang. Hasil penelitian ini menunjukkan bahwa sikap *love of money* dapat memperlemah hubungan antara insentif keuangan dan kepuasan kerja dan secara tidak langsung mempengaruhi kinerja individu. Penelitian ini berimplikasi pentingnya bagi perusahaan untuk memberikan motivasi/training tentang kecerdasan dalam pemaknaan dan penggunaan uang.

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Kata kunci: Insentif keuangan, *Love of Money*, Kepuasan kerja, Kinerja individu

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## Pengambilan keputusan manajerial instansi pemerintah (Studi kasus pengadaan alat kesehatan hemodialisa di RSUD X)

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### Abstrak

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Data kunjungan pelayanan Hemodialisa di RSUD meningkat sejak tahun 2017 sampai 2021. Kebutuhan investasi alat kesehatan hemodialisa sangat penting untuk peningkatan pelayanan Kesehatan dan optimalisasi potensi pendapatan dari layanan ini. Namun, keputusan manajerial belum didasarkan pada analisis yang komprehensif sehingga perhitungan secara kuantitatif dan evaluasi secara kualitatif perlu dilakukan. Tujuan penelitian ini untuk memberikan pertimbangan kepada manajemen dalam pengambilan keputusan manajerial instansi pemerintah yaitu mengenai opsi membeli atau kerjasama operasi pengadaan alat kesehatan hemodialisa di RSUD X. Pendekatan penelitian yang digunakan adalah deskriptif dengan menggunakan data kuantitatif dan evaluasi kualitatif. Unit analisis penelitian adalah Unit Hemodialisa di Instalasi Rawat Jalan RSUD X. Hasil penelitian bahwa *cost benefit analysis* untuk nilai NPV opsi kerjasama operasi  $> 0$  yaitu sebesar Rp.3.160.603.300,32 dan positif, sedangkan nilai NPV opsi membeli  $< 0$  yaitu sebesar (-) Rp.7.751.854.763,93 dan negatif. Analisis *cost benefit ratio*, CBR opsi kerjasama operasi  $\geq 1$  yaitu sebesar 1,06, sedangkan CBR opsi membeli  $< 1$  yaitu sebesar 0,93. Singkatnya, usulan kerjasama operasi merupakan investasi layak diterima dan memberikan manfaat yang lebih besar dibandingkan dengan opsi membeli.

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Kata kunci: *cost benefit analysis*; *cost benefit ratio*; membeli; kerjasama operasi

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## The role of foreign ownership in relation of green banking, corporate social responsibility and banking financial performance

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### Abstract

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This study provides empirical evidence of the effect of green banking implementation and corporate social responsibility disclosure on banking financial performance before and after the covid-19 pandemic with foreign ownership as moderating variable. The sample used in this study is banking listed on the Indonesia Stock Exchange from 2017-2020. The total sample of 32 observations. This research used multiple regression analysis, moderated regression analysis, and Wilcoxon test, which employed EViews 10 software. Foreign ownership strengthens the effect of green banking and weakens the effect of green banking policies and corporate social responsibility disclosure on financial performance. This research used the stakeholder theory to explain the role of green banking, banking's corporate social responsibility and foreign ownership in their performance. The company needs the support of stakeholders to hold business continuity. One form of this support is a policy focusing on social and environmental aspects. The results support the banking management in making decisions about implementing green banking, corporate social responsibility disclosure, and ownership structure. The influence of green banking and corporate social responsibility disclosure cannot directly predict the financial performance of banks in the current observation year but only can count after the current year.

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**Keywords:** Banking Financial Performance; Covid-19 Pandemic; Corporate Social Responsibility Disclosure; Foreign Ownership; Green Banking



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24-25 November 2022

## Penilaian tingkat kesehatan sebelum dan sesudah Covid-19 Pada bank umum syariah dengan menggunakan metode Camels

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### Abstrak

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Untuk mencegah dampak dari COVID – 19 sebagai *pandemi* global, Bank Syariah mempersiapkan diri dengan baik untuk menghadapi ancaman tersebut. Bank Syariah mulai dari memperbaiki kinerja dan membantu sektor yang terdampak wabah COVID – 19. Tingkat Kesehatan suatu bank merupakan kepentingan dari seluruh pihak yang terkait, baik itu pemilik dan pengelola bank, nasabah atau pengguna bank, hingga Bank Indonesia selaku Pembina dan pengawas bank. Kesehatan bank dapat dilihat dari berbagai segi. Penilaian ini ditujukan untuk mengetahui apakah kondisi bank tersebut agar tetap sehat, cukup sehat, kurang sehat atau bahkan tidak sehat. Penelitian ini dilakukan pada bank syariah sebelum dan sesudah pandemic covid-19 dengan menggunakan metode CAMELS. Hasil penelitian menunjukkan bahwa perbankan syariah sebelum dan sesudah pandemic covid-19 dikategorikan bank sehat.

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Kata kunci: Metode Camels, Bank Syariah

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## Pengaruh tata kelola korporat terhadap dana zakat pada Bank Umum Syariah

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### Abstrak

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Perbankan syariah masih menghadapi tuduhan bahwa telah gagal memenuhi komitmennya terhadap tanggung jawab sosial. Hal tersebut ditandai masih terdapat beberapa Bank Umum Syariah (BUS) yang tidak mengelola zakat. Perbankan syariah dijalankan oleh dua organ yaitu Dewan Direksi dan Dewan Pengawas Syariah (DPS) yang mempengaruhi tata kelola untuk mengawasi kepatuhan syariah. Perbankan syariah diharapkan tidak hanya mengejar kinerja keuangan namun juga kinerja sosial yang memasukkan prinsip-prinsip sosial dalam operasionalnya yang dapat berkontribusi untuk mengurangi kemiskinan pada masyarakat. Kajian ini bertujuan untuk menganalisis kajian terdahulu yang menganalisis pengaruh tata kelola terhadap kinerja bank syariah. Telaah literatur menemukan bahwa kajian didominasi oleh pengaruh tata kelola terhadap kinerja keuangan dan selanjutnya kajian ini menyarankan perlunya penelitian terkait pengaruh tata kelola terhadap kinerja sosial khususnya dana zakat.

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Kata kunci: Tata kelola, kinerja sosial, zakat, Bank Umum Syariah

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## Determinan akuntabilitas laporan keuangan nonlaba dengan komitmen organisasi sebagai pemoderasi Masjid Kota Yogyakarta

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### Abstrak

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Pada Era Society 5.0 topik yang dibahas dan ditangani tidak hanya pada organisasi laba namun organisasi nonlaba (masjid) juga memiliki peran penting. Informasi yang disampaikan pada web SIMAS (Sistem Informasi Masjid) belum menampilkan informasi keuangan, sedangkan dari beberapa tanggapan masyarakat mengenai penyampaian laporan keuangan masjid masih sangat sederhana. Sehingga dimungkinkan ada faktor yang dapat mempengaruhi pengurus masjid dalam menyiapkan dan menyampaikan informasi keuangan. Penelitian ini memiliki tujuan untuk mengetahui pengaruh kompetensi SDM, sistem pengendalian internal, pemanfaatan teknologi informasi, peran stakeholder, dan standar pengelolaan terhadap kualitas laporan keuangan dengan komitmen organisasi sebagai pemoderasi. Metode penelitian yang digunakan dalam penelitian ini adalah metode kuantitatif dengan mengumpulkan kuesioner dari pengurus masjid. Selanjutnya dilakukan analisis data dengan menggunakan teknik Partial Least Square (PLS). Hasil penelitian ini menunjukkan bahwa pemanfaatan teknologi informasi dan kompetensi SDM tidak berpengaruh, sedangkan sistem pengendalian internal, peran stakeholder dan standar pengendalian berpengaruh. Keterbatasan yang dijumpai dalam penelitian ini adalah penelitian mengenai organisasi nonlaba masjid masih jarang diteliti sehingga sulit mendapatkan referensi literatur, dan peneliti hanya berfokus pada masjid yang berada di lingkungan kota. Peneliti selanjutnya dapat memperluas populasi dan menggunakan metode wawancara untuk mendukung temuan yang lebih akurat. Penelitian ini membuktikan bahwa peran stakeholder dan standar pengelolaan mampu meningkatkan akuntabilitas laporan keuangan masjid. Sehingga pengurus masjid perlu mendapatkan pelatihan-pelatihan mengenai pembuatan laporan keuangan yang sesuai standar dan mudah dipahami masyarakat.

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**Kata kunci:** Kompetensi SDM, sistem pengendalian internal, pemanfaatan teknologi informasi, peran stakeholder, dan standar pengelolaan; Masjid

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## Pengaruh kinerja lingkungan terhadap kinerja keuangan dengan *corporate social reponbility* sebagai variabel intervening

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### Abstrak

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Pengungkapan kinerja lingkungan sebagai tanggungjawab sosial perusahaan dapat mempengaruhi kinerja keuangan. Sebab perusahaan yang memiliki kinerja lingkungan baik, secara tidak langsung memiliki suatu informasi sosial yang baik pula sehingga dapat meningkatkan nilai perusahaan. Penelitian ini bertujuan untuk melakukan uji kausalitas hubungan variabel kinerja lingkungan terhadap variabel kinerja keuangan dengan CSR menjadi variabel intervening. Data dalam penelitian ini merupakan data sekunder dalam bentuk kuantitatif yang diperoleh dari bursa efek Indonesia, alat analisis yang digunakan adalah SPSS versi 25. Adapun hasil penelitian adalah diperoleh hasil bahwa variabel kinerja lingkungan mempunyai pengaruh positif dan signifikan terhadap variabel kinerja keuangan dan begitu juga mempunyai pengaruh positif dan signifikan terhadap CSR, variabel CSR tidak mempunyai pengaruh signifikan terhadap variabel kinerja keuangan dengan hubungan positif. variabel CSR mampu memoderasi hubungan antara variabel kinerja lingkungan terhadap variabel kinerja keuangan

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Kata kunci: CSR, Kinerja Lingkungan, Keuangan, Pertambangan

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## Determinan faktor yang mempengaruhi kepatuhan WP pelaku e-commerce pada platform online marketplace

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### Abstrak

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Pajak penghasilan merupakan salah satu sumber penerimaan negara dari sektor pajak, selain sektor migas, dan sektor non-pajak lainnya. Berdasarkan sumber penerimaan negara sektor pajak merupakan sumber penerimaan utama dalam memenuhi anggaran negara. Di Indonesia sistem yang diterapkan untuk pemungutan pajak menggunakan self-assessment system dimana sistem ini membutuhkan kompetensi, kejujuran, kemampuan, dan kesiapan wajib pajak untuk memperhitungkan besarnya beban pajak yang harus dibayar secara mandiri. Tujuan penelitian ini adalah untuk mengetahui faktor-faktor yang mempengaruhi Kepatuhan Wajib Pajak pelaku e-commerce. Objek dalam penelitian ini adalah wajib pajak e-commerce yang memasarkan produknya pada platform online marketplace. Analisis data yang digunakan dalam penelitian ini menggunakan analisis deskriptif dan analisis structural equation modeling (SEM).

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Kata kunci: Kepatuhan Wajib Pajak, Sosialisasi Perpajakan, Pemahaman Perpajakan, Kualitas Pelayanan Perpajakan, Kesadaran Wajib Pajak, Kesiapan Teknologi Informasi, Pemanfaatan Teknologi Informasi.

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## Jejak langkah riset literasi keuangan: pendekatan meta-analysis

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### Abstract

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Good financial literacy is very important for the community and contributes to family financial decision-making. Knowledge and attitude towards good finances will affect the behavior of households in managing their household finances. The purpose of this study is in addition to the level of public financial literacy in 2022, also to find out the antecedents and consequences of financial literacy using meta-analytic techniques. The Research Team conducted a meta-analysis of many empirical studies sourced from reputable and valid international journals. Meta-analysis is a statistical technique to combine the results of two or more similar studies in order to obtain a quantitative blend of data. Currently the most widely used meta-analysis for research trials. The findings the identification of this meta-analysis article, found three components of the relationship, including Antecedents, Consequences, and Moderation. Antecedents are interpreted as constructs or variables that can affect other variables, in this case, financial literacy. As antecedents of financial literacy, we form a set of interrelated constructs with various theories, socioeconomic characteristics, individual behavior, and attitudes toward financial literacy. Based on the framework that we formed above by systematically considering various kinds of literature, we make at least seven constructs or antecedent variables to influence financial literacy, including financial attitudes, financial knowledge, financial behavior, gender, household income, household investment, and land level of income. individual education and anxiety levels in old age. The results of this meta-analysis identification finally determine eight moderating variables which are divided into two dimensions, namely the cultural dimension and the economic dimension. Aspects of culture are divided into power distance, uncertainty avoidance, long-term perspective, and the level of pleasure or preference of an individual. Meanwhile, in the economic dimension, there are several variables, including the human development index, inflation, consumer prices, the crisis there, and other categories that measure



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financial literacy. The managerial implications of this study can provide education to the public that high financial literacy has a fairly good impact on personal financial management. One of the basic things, when financial literacy is high, is the existence of screening in learning decisions, especially using credit cards, or efforts for individuals to avoid offers that are considered unnecessary through shopping in the online realm.

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Keywords: financial literacy, distance, uncertainty avoidance, long-term perspective

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## Implementation of risk management in service education institutions: internal auditor's perspective

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### Abstract

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This study aims to explore the application of risk management in higher education from the point of view of internal auditors by explaining how risk management is implemented, especially in official higher education institutions. This study uses a qualitative method with an interpretive case study at one of the official education institutions in Indonesia with data collection consisting of interviews, participant observation and documentary analysis. The results of the study show that the implementation of risk management has not been carried out effectively in terms of risk maturity level at level 2 or risk aware because risk management has not become an organizational priority. Ineffective risk management constraints include the absence of a risk management structure or the absence of a risk management unit, low understanding, awareness (self awareness), limited human resources and not yet using a comprehensive risk management concept in accordance with applicable standards. This research requires a broader scope by conducting studies on several different objects. This research is expected to add to the literature to support general theoretical literature on risk management.

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Keywords: Risk management, higher education, internal audit



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## Dampak *soft skill* terhadap kesiapan kerja mahasiswa di era industri 4.0

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### Abstrak

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Agar siap memasuki dunia kerja pada era Industri 4.0, mahasiswa dituntut mampu menyesuaikan dengan perubahan lingkungan yang terjadi dengan cepat. Penelitian ini bertujuan menguji pengaruh softskill yang terdiri dari problem solving skill, teamwork skill, communication skill, dan leadership skill terhadap kesiapan kerja mahasiswa. Populasi dalam penelitian ini adalah mahasiswa aktif pada Program Studi Akuntansi di Yogyakarta. Pengambilan sampel dilakukan secara convenience sampling. Hasil penelitian menunjukkan bahwa problem solving skill, teamwork skill dan leadership skill berpengaruh positif terhadap kesiapan kerja mahasiswa. Namun penelitian ini tidak berhasil membuktikan pengaruh positif communication skill terhadap kesiapan kerja mahasiswa. Hasil penelitian ini diharapkan memberikan kontribusi kepada perguruan tinggi agar dapat lebih mempersiapkan mahasiswa memasuki dunia kerja.

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Kata kunci: Kesiapan kerja, softskill, industri4.0

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## Akuntansi lingkungan: suatu tinjauan pemanfaatan *eco enzyme* untuk pengobatan penyakit mulut dan kuku (PMK) sapi di Malang

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### Abstrak

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Tujuan penelitian ini yang pertama adalah untuk mengetahui efektivitas pemanfaatan *eco enzyme* untuk pengobatan penyakit kuku dan mulut (PMK) sapi dilihat dari prespektif akuntansi lingkungan. Kedua untuk mengetahui kelebihan dan kekurangan pemanfaatan *eco enzyme*, dan ketiga adalah mengetahui harga pokok produksi pembuatan *eco enzyme*. *Eco enzyme* ini adalah hasil fermentasi sampah organik rumah tangga, gula, dan air. *Eco enzyme* ramah lingkungan dan berdampak pada memperbaiki kualitas lingkungan. Jenis penelitian ini adalah mixed method dengan pendekatan studi kasus. Penelitian ini dilakukan di Malang karena di daerah tersebut terdapat kasus PMK yang diobati menggunakan *eco enzyme*. Hasil penelitian menunjukkan bahwa penggunaan *eco enzyme* untuk pengobatan PMK sangat efektif. Hal ini terlihat dari tingkat kesembuhan PMK yang diobati dengan *eco enzyme* mencapai 100%. Penggunaan *eco enzyme* sangat direkomendasi untuk pengobatan PMK sekaligus juga untuk mengedukasi masyarakat menjaga lingkungan dengan menggunakan *eco enzyme*.

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Kata kunci: *Eco enzyme*, penyakit kuku dan mulut (PMK), akuntansi lingkungan, sampah organik.

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## Does measurements basis of budget report, budget participation, and benefit of budgetary slack affect on honesty in budget reports (with a Quasi-experimental method)

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### Abstract

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In practice sometimes company owners set targets that are too high so that managers use all method to achieve these targets and provide dishonest or half-honest budget reports through slack resource by using the benefits of *direct and indirect budgetary slack*, the concept measurement basis of budget using finance can make managers more interested in committing fraud than the concept measurement basis of using non-financial and the existence of a budget participation allows dishonesty in budget reporting due to the information slack between the lower managers and the owners of the company. This research was conducted to find out how the measurement basis of budget, the benefits of *budgetary slack*, and the budget participation affect to the dependent variable is the honesty in budget reporting with the quasi-experimental method. This study was attended by 120 participants of undergraduate accounting students and this study provides research results that have a significant effect on the honesty of budget reporting.

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Keywords: Measurement basis of budget report, benefits of *budgetary slack*, honesty in financial reporting.

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## Factors affecting corporate resilience as the impact of Covid-19 pandemic in Indonesia

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### Abstract

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This study aims to find out factors that influence corporate resilience of a company due to COVID-19 pandemic in Indonesia. Variables tested were corporate social responsibility, corporate governance, sales growth, and corporate size on the corporate resilience. Sample of the study were 44 companies registered in IDX80 in February 2020. Data were collected from sustainability reports and annual reports published by each company and analysed using multiple linear regression analysis with IBM SPSS 25. The findings of this study found out that Environment Disclosure, Board of Commissioner's size, Board of Director Size do not have significant effect on Corporate Resilience during COVID-19. However, Economics and Social Disclosures, Sales Growth, Corporate Size, and Board of Audit Committee Size affect corporate resilience significantly. The results of the study can enrich knowledge related to sustainability developments as well as corporate governance. It will be also useful by managers and invertors in facing pandemic.

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Keywords: Corporate Social Responsibility, Corporate Governance, Sales Growth, Corporate Size, and Corporate Resilience.

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## Dampak dari kualitas audit, praktik corporate governance, profitabilitas, leverage pada penghindaran pajak: sebuah studi empiris pada perusahaan manufaktur yang terdaftar di BEI

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### Abstrak

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Tujuan dari penelitian ini adalah untuk mengkaji dampak negatif dari Corporate Governance perusahaan, kualitas audit, profitabilitas, leverage perusahaan yang bertanggung jawab atas penghindaran pajak. Untuk menguji hipotesis penelitian, penulis menggunakan metode purposive sampling dengan menggunakan alat analisis SPSS dari sampel sebanyak 325 perusahaan manufaktur selama periode 2016-2020. Hasil penelitian menunjukkan bahwa kualitas audit dan profitabilitas berpengaruh positif terhadap praktik penghindaran pajak, sedangkan kepemilikan Institusional, diversitas gender, independensi dewan direksi, dan leverage tidak berpengaruh terhadap penghindaran pajak.

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Kata kunci: corporate governance; kualitas Audit; leverage; profitabilitas

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## Pengaruh pengetahuan investasi, kebijakan modal minimum, literasi keuangan dan social media influencer terhadap minat mahasiswa berinvestasi di pasar modal

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### Abstrak

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Penelitian ini bertujuan untuk menganalisis pengaruh pengetahuan investasi, kebijakan modal minimum, literasi keuangan, dan *social media influencer* terhadap minat mahasiswa berinvestasi di pasar modal. Objek dalam penelitian ini adalah mahasiswa aktif pada Fakultas Ekonomi Universitas di Yogyakarta. Teknik pengambilan sampel dalam penelitian ini menggunakan *convenience sampling*. Pengumpulan data dilakukan melalui *google form* dan memperoleh 114 responden. Setiap pertanyaan diukur menggunakan skala likert. Teknik analisis data dalam penelitian ini menggunakan bantuan aplikasi SPSS 26. Hasil penelitian ini menunjukkan bahwa hipotesis (1) dapat diterima yang menunjukkan bahwa pengetahuan investasi berpengaruh positif dan signifikan terhadap minat berinvestasi mahasiswa di pasar modal. Hipotesis (2) ditolak yang menunjukkan bahwa kebijakan modal minimum berpengaruh positif dan signifikan terhadap minat berinvestasi mahasiswa di pasar modal. Hipotesis (3) ditolak yang menunjukkan bahwa literasi keuangan tidak mempunyai pengaruh yang signifikan terhadap minat berinvestasi mahasiswa di pasar modal. Hipotesis (4) diterima yang menunjukkan bahwa *social media influencer* berpengaruh positif dan signifikan terhadap minat berinvestasi mahasiswa di pasar modal.

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Keywords: Pengetahuan Investasi, Kebijakan Modal Minimum, Literasi Keuangan, *Social Media Influencer*, Minat Berinvestasi.



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## The effect of local government revenue on capital expenditures with economy growth as moderating

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### Abstract

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The purpose of this study was to test whether local government revenue that consist of Local Own-source Revenue, General Allocation Fund, Special Allocation Fund has an effect on Capital Expenditures with the moderating variable of Economic Growth. The sample was taken with the criteria of districts/cities that have complete Local Government Budget reports for 2018-2021 by collecting data using the documentation study method. Multiple linear regression and Moderated Regression Analysis are data analysis methods. The results of the study found that there was an influence between Local Own-source Revenue, General Allocation Funds on capital expenditures, while special allocation funds and Economy growth had no effect on capital expenditures. Economic growth cannot moderate the relationship between local own-source revenue and capital expenditures. but can moderate the relationship between general allocation funds and special allocation funds to capital expenditures.

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Keywords: Capital Expenditure, General Allocation Fund, Local Own-source Revenue, Economy Growth

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## The effect of the use of computer-assisted audit techniques (CAATs) and professional ethics on audit performance

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### Abstract

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In today's competitive business environment, it is mandatory for companies to provide financial information that has been audited by a public accounting firm. The audit process is carried out by auditors in accordance with accounting professional ethics and with the use of CAATs. Professional ethics and CAATs will help the auditors perform better during the process, resulting in high-quality and unbiased audit results for the company's financial statements. This research was conducted using the hypothetico-deductive method, and samples were taken from the public accounting firms in Bandung and Jakarta, which were selected by the purposive sampling method. The data was processed using the SPSS Statistics version 26 application, and the successive interval method was used to analyze it. The validity and reliability of the data were also verified, and the hypothesis was tested with partial tests and simultaneous tests after being assessed using multiple regression and coefficient of determination. According to the findings of this study, CAATs have no effect on auditor performance; however, professional ethics have an effect on auditor performance. Furthermore, when examined simultaneously, the usage of CAATs and professional ethics had a significant effect on auditor performance. Despite the fact that the results of this study indicate no influence, the recommendation is that auditors be encouraged to pay attention to CAATs. Then, public accounting firms are urged to continue providing auditors with technical capabilities. Furthermore, future researchers should create a research unit with a balanced respondent population from each location in order to describe more precise results.

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Keywords: Computer-assisted Audit Techniques, Professional Ethics, Auditor Performance, Public Accounting Firm.



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## **Pengaruh corporate governance, ukuran perusahaan, ukuran KAP dan leverage terhadap integritas laporan keuangan (Studi empiris pada perusahaan properti dan real estate yang terdaftar di BEI pada tahun 2018 - 2021)**

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### **Abstract**

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This study aims to examine the effect of institutional ownership, management ownership, independent commissioners, audit committees, firm size, public accounting firm size and leverage on the integrity of financial statements. The data used in this research is secondary data obtained from the annual financial statements of property and real estate companies listed on the IDX. The sampling in this study used a purposive sample technique by including a sample of property and real estate companies listed on the Indonesia Stock Exchange in 2018-2021. The sample used in this study was 89 samples from 29 companies for 4 years. The research method used in this study is multiple linear regression analysis. The results of this study indicate that the audit committee and leverage affect the integrity of financial statements while institutional ownership, managerial ownership, independent commissioners, audit committees, Company Size, public accounting firm size Institutional Ownership have no effect on the integrity of financial statements.

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**Keywords:** Corporate Governance, Company Size, Leverage, Financial Statement Integrity, public accounting firm size Institutional Ownership, Managerial Ownership, Independent Commissioner, Audit Committee.

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## Pengaruh good corporate governance terhadap return saham pada perusahaan sub sektor perbankan yang terdaftar di Bursa Efek Indonesia periode 2016-2020

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### Abstract

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Penelitian ini bertujuan untuk memberikan bukti empiris mengenai pengaruh *Good Corporate Governance* terhadap *return* saham. Pengukuran *Good Corporate Governance* menggunakan beberapa variabel di antaranya adalah komisaris independen, komite audit, kepemilikan institusional, kepemilikan manajerial, kepemilikan asing. Sampel dari penelitian ini adalah perusahaan *go public* yang terdaftar ke dalam sub sektor bank menurut *IDX Industrial Classification* dan telah menerbitkan laporan keuangan *audited* di bursa efek Indonesia. Data yang digunakan dalam penelitian ini adalah data sekunder dan dikumpulkan menggunakan metode *purposive sampling*. Dengan menggunakan metode tersebut diperoleh jumlah sampel penelitian sebanyak 50 sampel dari 10 perusahaan untuk setiap tahunnya. Hipotesis dalam penelitian ini dianalisis menggunakan uji regresi linear berganda. Berdasarkan hasil uji F didapatkan hasil penelitian yang menunjukkan bahwa secara simultan variabel independen berpengaruh signifikan terhadap *return* saham. Berdasarkan uji t dapat disimpulkan bahwa komisaris independen, komite audit, dan kepemilikan asing berpengaruh terhadap *return* saham, sedangkan kepemilikan institusional dan kepemilikan manajerial tidak berpengaruh terhadap *return* saham.

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Kata kunci: *Good Corporate Governance*, *Return Saham*



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## Corporate governance, financial performance and sustainability report of state own enterprises

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### Abstract

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This study aims to analyze association between corporate governance (female boards of commissioners, size of the board of commissioners and audit committee) and profitability on sustainability reporting of State-Owned Enterprises (SOEs). The population were SOEs that listed on the Indonesia Stock Exchange in 2017-2020. This study used purposive sampling method and logistic regression analysis with the SPSS program version 22 for windows. The population in this study is all state-owned enterprises totaling 20 firms and 75 firm-years sample. The results of this study indicate that the female boards of commissioners have negative effect on sustainability report, the size of the board of commissioners have a positive effect on the sustainability report. Meanwhile, the audit committee and profitability have no effect on the sustainability report.

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Keywords: Sustainability Report, Corporate Governance, Female Board, Profitability

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## Determinan kepatuhan wajib pajak UMKM dengan variabel moderasi pemanfaatan insentif pajak di Kota Manado

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### Abstrak

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Masa pandemi Covid-19, berbagai kebijakan pajak dikeluarkan pemerintah dengan tujuan wajib pajak tetap patuh dan mengurangi dampak covid-19. Tujuan penelitian menganalisis pengaruh sosialisasi perpajakan, pengetahuan perpajakan, dan kualitas pelayanan terhadap kepatuhan wajib pajak UMKM dan pemanfaatan insentif pajak memoderasi pengaruh faktor-faktor terhadap kepatuhan wajib pajak UMKM. Penelitian kuantitatif, populasi wajib pajak UMKM, sampel 98 responden. Metode analisis data adalah analisis regresi linear berganda dan uji moderating, menggunakan SPSS 26. Hasil penelitian sosialisasi perpajakan dan pengetahuan perpajakan tidak berpengaruh terhadap kepatuhan wajib pajak UMKM, kualitas pelayanan berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak UMKM. Pemanfaatan insentif pajak memoderasi positif dan signifikan pengaruh sosialisasi perpajakan, pengetahuan perpajakan, dan kualitas pelayanan terhadap kepatuhan wajib pajak UMKM.

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Kata kunci: sosialisasi perpajakan, kualitas pelayanan, pemanfaatan insentif pajak, kepatuhan wajib pajak UMKM

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## Kepatuhan wajib pajak UMKM di Indonesia: perspektif pengendalian internal dan eksternal

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### Abstrak

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Kepatuhan pajak merupakan hal penting bagi Indonesia karena pendapatan terbesar negara ini bersumber dari pungutan pajak. Tujuan penelitian untuk menguji pengaruh religiusitas, etika uang, sosialisasi perpajakan, dan modernisasi sistem administrasi perpajakan terhadap kepatuhan Wajib Pajak UMKM di Indonesia. Jenis penelitian ini menggunakan metode kuantitatif. Data dikumpulkan menggunakan kuesioner online. Teknik pengambilan sampel dengan *purposive sampling*. Metode analisis menggunakan regresi linier berganda. Hasil penelitian menunjukkan religiusitas, sosialisasi perpajakan, dan modernisasi sistem administrasi perpajakan secara parsial berpengaruh positif terhadap kepatuhan pajak, sedangkan etika uang tidak memiliki pengaruh terhadap kepatuhan Wajib Pajak UMKM. Hasil penelitian ini berkontribusi dalam pengembangan ilmu akuntansi khususnya perpajakan dan membantu para pemangku kepentingan dalam mempertimbangkan aspek-aspek yang berpotensi meningkatkan kepatuhan pajak.

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Kata kunci: Kepatuhan Wajib Pajak; Etika Uang; Sosialisasi Perpajakan; Modernisasi Sistem Administrasi Perpajakan.

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## Evaluation of internal control evaluated based on digital audit of monitoring and risk assessment activities by auditors

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### Abstract

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Abstract— The current growing industrial era 4.0, where companies are required to have a big data system, because the volume of data they have is already very large, so accountants who will audit, must be equipped with sufficient knowledge to audit big data, also connected with technological developments, allowing auditors who audit big data using digital audits. Therefore, this research really needs to be carried out with the aim of knowing whether internal control evaluated based on digital audits has a significant effect on monitoring and risk assessment activities by auditors. The research method was carried out using hypotectico deductive with research conclusions that showed that the evaluation of internal control based on digital audits had a significant effect on the persistence of monitoring and risk assessment by auditors in the KAP with a P-value of 0.00000022323; 0.000001298. The recommendation from the research results is that in the industrial era 4.0 to meet the competencies needed today auditors must understand digital audits.

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Keywords: Digital audit, Auditor, Internal Control, Evaluation of Internal Control



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## Pengaruh manajemen laba, profitabilitas dan kepemilikan manajerial terhadap agresivitas pajak

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### Abstrak

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Penelitian ini bertujuan untuk menguji pengaruh Manajemen Laba, Profitabilitas, dan Kepemilikan Manajerial terhadap Agresivitas Pajak pada perusahaan manufaktur sektor industri barang dan konsumsi periode 2018-2020. Dalam penentuan sampel, penelitian ini menggunakan metode purposive sampling dimana diperoleh 81 data dari 27 perusahaan manufaktur sektor industri barang dan konsumsi periode 2018-2020, yang pada pengujian normalitas harus mengalami data outlier sebanyak 33 data, sehingga observasi yang digunakan sebanyak 48 data. Data yang digunakan dalam penelitian ini merupakan data sekunder dan pengujian hipotesis menggunakan metode analisis regresi linear berganda. Hasil penelitian ini menunjukkan bahwa manajemen laba tidak berpengaruh terhadap agresivitas pajak. Sedangkan profitabilitas dan kepemilikan manajerial berpengaruh positif terhadap agresivitas pajak pada perusahaan manufaktur sektor industri barang dan konsumsi yang terdaftar di Bursa Efek Indonesia.

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Kata kunci: Agresivitas Pajak, Manajemen Laba, Profitabilitas, Kepemilikan Manajerial

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## How is Indonesia's integrated reporting framework used by technology companies?

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### Abstract

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The advantages and disadvantages of IR implementation in Indonesia are still a hot topic. The system for implementing IR is often better understood by technology businesses listed on the IDX. This study's objective is to determine how the integrated reporting framework will be used by technology businesses that list on the Indonesia Stock Exchange in 2021. This study employed a quantitative descriptive approach. In accordance with the sample criteria, 14 companies were examined. The findings indicate that, on average, technology companies listed on the IDX in 2021 will have 26 sub-elements of organizational overview and external environment, 7.35 sub-elements of governance, 33.85 sub-elements of business model, 11.78 sub-elements of risk and opportunities, 13.5 sub-elements of strategy and resource allocation, and 5.85 sub-elements of performance and outlook. The study's findings have significant ramifications for several parties, including regulators, policymakers, governments, investors, and shareholders. For example, the findings give regulators fresh information on how corporations deal with the IR phenomenon in the capital market.

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Keywords: IR framework, IR element, IR implementation, technology companies



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## The influence of family control, company size, company growth on banking company value

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### Abstract

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This study aims to empirically examine the effect of family control, firm size, and firm growth on firm value. This research is in the form of explanatory. The sample used is the banking sector companies listed on the Stock Exchange by using a sampling technique that is purposive sampling. The banking sector, especially private banking, has a large family control and tends to take smaller risks because it is passed down from generation to generation to maintain the long-term viability of the company. The criteria used are as follows: 1.) banking sector companies listed on the IDX for the 2017-2022 period. 2.) companies that issue complete reports for the period 2017-2022. The results of this study indicate that the family control variable has a significant positive effect on firm value. The family control variable is the differentiating variable from the study (Holly et al, 2022) by measuring the percentage of family ownership. Firm size variable has a significant positive effect on firm value. Firm growth variable has a significant negative effect on firm value.

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Keywords: family control; the value of the company; company growth; company size

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## Menyelisik implementasi prinsip *good environmental governance* pada program pemerintah berbasis lingkungan

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### Abstrak

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*Good Environmental Governance* merupakan *issue* yang paling mengemuka dalam pengelolaan lingkungan oleh lembaga pemerintah. Penelitian ini adalah penelitian kualitatif dengan pendekatan studi kasus. Data yang digunakan adalah hasil observasi, dokumentasi dan wawancara yang dilakukan pada Dinas Lingkungan Hidup dan para *stakeholder*. Temuan penelitian bahwa implementasi prinsip *good environmental governance* terhadap pengelolaan sumberdaya alam dan pengelolaan lingkungan terprogram mulai dari perencanaan sampai dengan pengelolaannya, sehingga bisa dijalankan oleh pemerintah (DLH) yang berkolaborasi dengan masyarakat (*stakeholder*). Terdapat tiga komponen yang terlibat. Pertama, *public governance* yang merujuk pada lembaga pemerintahan. Kedua, *corporate governance* yang merujuk pada dunia usaha swasta. Ketiga, *civil society* atau masyarakat luas, ketiga komponen tersebut harus dalam posisi seimbang, sinergis dan saling mengawasi. Hasil penelitian ini diharapkan dapat menjadi masukan bagi pemangku kebijakan dan pelaksana teknis program pemerintah berbasis lingkungan dan menjadi salah satu *practice based learning* untuk pengembangan kurikulum dalam mata kuliah Akuntansi Sektor Publik dan Akuntansi Keberlanjutan.

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Kata kunci: *good environmental governance*, Akuntansi Sektor Publik, Akuntansi Keberlanjutan

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## Penerapan AI pada penyempurnaan sistem informasi pemerintah daerah di DPMPSTP Kabupaten Nganjuk

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### Abstrak

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Adanya kewajiban tindak lanjut dari Permendagri Nomor 90 Tahun 2019 tentang Ketentuan Implementatif dari Klasifikasi, Kodefikasi, dan Nomenklatur Perencanaan Pembangunan dan Keuangan Daerah yang sejalan dengan perkembangan revolusi industri 4.0, tentunya diperlukan penyempurnaan Sistem Informasi Pemerintah Daerah (SIPD). SIPD ini bersifat wajib bagi semua daerah dalam rangka upaya mewujudkan optimalisasi akuntabilitas publik dan *good governance*. Penelitian ini bertujuan untuk menganalisis mengenai optimalisasi penerapan *Artificial Intelligence* (AI) pada penyempurnaan SIPD di Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kabupaten Nganjuk. Jenis penelitian ini menggunakan metode kualitatif deskriptif, dengan subjek dalam penelitian ini yaitu Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kabupaten Nganjuk dan objek penelitian berfokus pada SIPD. Hasil penelitian ini menunjukkan bahwa penerapan AI pada penyempurnaan SIPD di Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kabupaten Nganjuk dirasa sudah efektif dan memudahkan pekerjaan, namun masih terdapat kendala yang berhubungan dengan teknis dan kualitas SDM pengguna SIPD tersebut.

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Kata kunci: Akuntabilitas Publik, *Artificial Intelligence*, SIPD, *Good Governance*.

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## Komitmen organisasi sebagai pemoderasi atas determinan kualitas laporan keuangan pemerintah Kota Jayapura

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### Abstrak

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Penelitian ini menguji secara empiris komitmen organisasi sebagai pemoderasi atas determinan kualitas laporan keuangan pada pemerintah kota jayapura. Metode penelitian ini menggunakan pendekatan kuantitatif. Analisis dilakukan berdasarkan penyebaran kuisisioner kepada 30 Organisasi Perangkat Daerah di lingkungan pemerintah Kota Jayapura. Hasil penelitian menunjukkan bahwa Komitmen organisasi mampu memoderasi pengaruh penerapan standar akuntansi, sistem pengendalian internal atas kualitas laporan keuangan. Namun, tidak mampu memoderasi pemanfaatan tekhnologi. Penelitian ini memiliki kontribusi penting dalam menemukan determinan kualitas laporan keuangan pada pemerintah kota Jayapura, dan menjadi evaluasi perbaikan pada masa depan.

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Kata kunci: Kualitas Laporan Keuangan, Laporan Keuangan Pemerintah.

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## The mediating role of dividend payout ratio on the effect of cash ratio and return on equity to price-earnings ratio (a study at food and beverage companies listed on the Indonesia Stock Exchange)

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### Abstract

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The aim of this research is to obtain empirical evidence of the ability of cash ratio, return on equity, and dividend payout ratio to influence the price-earnings ratio, either directly or through the mediation of the dividend payout ratio. The study used a purposive sampling method based on the applied criteria, generating 15 companies (40 panel data) as a result. The path analysis model was used and the data were estimated using panel data regression by applying the software of evIEWS ver. 12. For the mediation test, the calculation for the Sobel test was employed. The results show that neither the cash ratio nor the return on equity were able to increase the dividend payout ratio. The cash ratio was able to increase the price-earnings ratio, while the return on equity and dividend payout ratio were not able to affect the price-earnings ratio. Other findings show that the dividend payout ratio was not capable of acting as a strong mediator. This research is expected to uncover and understand the problems faced by food and beverage companies, especially those related to the variables being analyzed.

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Keywords: Cash Ratio, Return on Equity, Dividend Payout Ratio, Price-earnings Ratio.

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24-25 November 2022

## Value Relevance of Fair Value Hierarchy

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### Abstract

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Implementation of accounting standard 68 (PSAK 68) adopted by IFRS 13 has brought changes in reflecting the market value. This study investigates the value relevance of fair value estimates relevant as measured by the beta coefficient in financial industry firms. Specifically, the study will focus on whether the hierarchy of fair value financial liabilities and assets of the firms can positively affect the market value. The results indicate financial assets for level 2 (inputs other than quoted prices that are observable directly or indirectly) and level 3 (unobservable inputs generated by entities) positively have value-relevance. All three hierarchy fair values of financial liabilities fair value negatively have value-relevance. Investors tend to pay higher financial assets for levels 2 and 3 compared to level 1. Meanwhile, the value relevance of financial and liabilities assets fair value as measured by R-Squared is all relevant. Investor trust that each hierarchy fair value affect the market value.

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Keywords: value relevance, financial assets, financial liabilities hierarchy of fair value

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## The role of job satisfaction mediation on the effect of work ability on organizational citizenship behavior

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### Abstract

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The aim of the research is to obtain empirical evidence of the power of work ability in encouraging an increase in job satisfaction and OCB (Organizational Citizenship Behavior). In addition, to find the mediating power of job satisfaction. This type of research is quantitative research, and the method used is SEM-PLS. Data was obtained through questionnaires distributed to 90 employees of the Batu City Regional Financial Agency. The empirical evidence obtained is that the higher the ability to work can encourage an increase in job satisfaction, but not able to OCB. In addition, job satisfaction can act as a strong mediation for the effect of work ability on OCB. This finding is supported by the descriptive statistics of the three research variables which obtain a high average response from respondents, which is supported by mastery of work procedures and methods in the indicator of technical ability, work as desired in the indicator of job satisfaction, and giving creative suggestions to co-workers in the indicator of altruism.

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Keywords: Job Ability, Job Satisfaction, Organizational Citizenship Behavior, Batu City Regional Financial Institution.

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## The effect of financial ratios on the financial performance in pharmaceutical sector companies

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### Abstract

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The purpose of this study was to determine the effect of current ratio, cash ratio, debt to asset ratio, debt to equity ratio, receivables turnover ratio, total asset turnover, gross profit margin, and return on assets on the financial performance of pharmaceutical companies listed on the BEI for 2015-2021. This research applied quantitative research. The population of this study was a pharmaceutical company listed on the Indonesia Stock Exchange and sampling using purposive sampling. The data collection technique used secondary data. Data analysis was carried out by classical assumption test and hypothesis testing using multiple linear regression analysis. The results showed that the debt to asset ratio and return on assets had a positive effect on financial performance, while the current ratio, cash ratio, debt to equity ratio, accounts receivable turnover ratio, total asset turnover, and gross profit margin had no effect on financial performance.

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Keywords Financial ratios, financial performance



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## **Pengaruh pengetahuan investasi, literasi keuangan, motivasi investasi, persepsi risiko, serta kemajuan teknologi terhadap minat investasi reksa dana pada mahasiswa selama pandemi Covid-19 (studi empiris pada mahasiswa yang berada di wilayah Yogyakarta)**

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### **Abstrak**

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Penelitian ini dilakukan dengan tujuan untuk menunjukkan bukti empiris mengenai pengaruh dari pengetahuan investasi, literasi keuangan, persepsi risiko, motivasi investasi, dan kemajuan teknologi terhadap minat investasi reksa dana pada mahasiswa selama pandemic COVID-19. Metode pengambilan sampel yang digunakan pada penelitian ini yaitu metode Non-Probability Sampling dengan teknik Purposive Sampling. Populasi yang digunakan pada penelitian ini adalah seluruh Mahasiswa dan Mahasiswi yang menempuh pendidikan di wilayah Yogyakarta. Sebanyak 142 kuesioner yang telah disebar kepada responden, dihasilkan 100 responden yang telah memenuhi kriteria dan dapat dijadikan sampel dalam penelitian. Hasil dalam penelitian ini membuktikan bahwa pengetahuan investasi, literasi keuangan, persepsi risiko, motivasi investasi, dan kemajuan teknologi berpengaruh positif secara parsial dan simultan terhadap minat investasi reksa dana pada mahasiswa selama pandemic.

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Kata kunci: Pengetahuan investasi, literasi keuangan, persepsi risiko, motivasi investasi, kemajuan teknologi, reksa dana, minat investasi reksa dana.

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## Pengaruh *financial technology* dan literasi keuangan terhadap keberlanjutan UMKM di Kabupaten Sleman dengan inklusi keuangan sebagai variabel mediasi

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### Abstrak

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Usaha Mikro Kecil Menengah (UMKM) memberikan kontribusi besar pada perekonomian daerah. Pada masa sekarang ini, persaingan usaha semakin kompetitif dan keberlanjutan UMKM menjadi masalah tersendiri. Oleh karena itu, faktor-faktor pendukung keberlanjutan usaha perlu ditingkatkan untuk mendukung keberlanjutan usaha UMKM. Penelitian ini bertujuan untuk memberikan bukti empiris tentang keterkaitan antara *financial technology*, literasi keuangan, inklusi keuangan, dan keberlanjutan UMKM di Kabupaten Sleman. Penelitian ini menggunakan pendekatan kuantitatif, dengan instrumen analisis *Partial Least Square* (PLS). Semua data dalam penelitian ini dikumpulkan dengan membagikan kuesioner kepada 100 UMKM di Kabupaten Sleman yang dipilih dengan teknik *convenience sampling*. Hasil penelitian menunjukkan bahwa *financial technology* dan literasi keuangan berpengaruh positif signifikan terhadap inklusi keuangan, *financial technology* dan literasi keuangan berpengaruh positif signifikan terhadap keberlanjutan UMKM, dan inklusi keuangan berpengaruh positif memediasi pengaruh *financial technology* dan literasi keuangan terhadap keberlanjutan UMKM. Hasil penelitian ini memberi masukan bagi manajemen UMKM mengenai perlunya peningkatan penggunaan *financial technology* karena terbukti dapat meningkatkan keberlanjutan UMKM. Adapun pemerintah khususnya Kabupaten Sleman perlu melakukan upaya-upaya untuk meningkatkan literasi keuangan khusus UMKM agar terjadi peningkatan inklusi keuangan yang pada akhirnya akan mendorong keberlanjutan UMKM.

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Kata kunci: *financial technology*, literasi keuangan, inklusi keuangan, keberlanjutan UMKM



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## Akuntansi lingkungan pada BUMDes Karya Mandiri untuk mewujudkan *green accounting*

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### Abstract

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Penelitian ini bertujuan untuk mengetahui bagaimana proses akuntansi lingkungan pada BUMDes untuk mewujudkan *green accounting*, baik secara segi pengakuan maupun respon dari masyarakat. Penelitian ini menggunakan pendekatan fenomenologi dengan melakukan wawancara. Hasil dari penelitian ini adalah praktik dari akuntansi yang bersifat transparan dalam bentuk laporan keuangan yang dimiliki oleh BUMDes Karya Mandiri Di dalam pengelolaan laporan keuangan sangat di butuhkan seberapa besar informasi yang diperlukan di dalam pencatatan laporan keuangan karena akan mencerminkan suatu kondisi BUMDes. Kondisi BUMDes di gambarkan di dalam laporan keuangan untuk mengidentifikasi pengeluaran dan pemasukan selama periode tertentu dan hasil dari identifikasi ini akan di ambil suatu keputusan secara jangka panjang. Pengambilan keputusan tersebut akan menentukan kondisi BUMDes yang akan datang.

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Kata kunci: Akuntansi Lingkungan, BUMDes, Green Accounting

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## Persyaratan kredit mempengaruhi akses kredit formal UMKM

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### Abstrak

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Peningkatan Usaha Mikro Kecil Menengah (UMKM) di Indonesia yang begitu pesat mampu mendorong pertumbuhan ekonomi. Adanya kebijakan pemerintah tentang pembiayaan UMKM memotivasi UMKM agar mampu menciptakan sistem pembiayaan yang baik sehingga mempengaruhi kemudahan mengakses kredit. Mengakses kredit formal merupakan hal penting karena Lembaga penyedia kredit formal lebih memiliki ketersediaan dana daripada Lembaga penyedia kredit informal. Akses kredit yang dilakukan pada usaha kecil juga didasari oleh perilaku perbankan. Penelitian ini bertujuan untuk mengetahui pengaruh persyaratan kredit terhadap akses kredit formal oleh UMKM. Metode dalam penelitian ini adalah regresi. Hasilnya menunjukkan bahwa persyaratan kredit mempengaruhi akses kredit formal oleh UMKM di Kabupaten Sleman.

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Kata kunci: Akses kredit formal; UMKM; Persyaratan kredit

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## Analisis efisiensi organisasi pengelola zakat di Indonesia dengan metode *data envelopment analysis*

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### Abstrak

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Penelitian ini bertujuan menganalisis efisiensi pada Organisasi Pengelola Zakat (OPZ) di Indonesia tahun 2016-2020. Efisiensi merupakan hal penting untuk mengukur kinerja lembaga zakat dalam meningkatkan manfaat yakni perbaikan ekonomi umat. Jenis penelitian yang digunakan adalah kuantitatif dengan metode *Data Envelopment Analysis* (DEA). Berdasarkan hasil pengolahan data sekunder berupa laporan keuangan tahunan yang diperoleh dari website resmi masing-masing OPZ, menunjukkan bahwa dari 13 *Decision Making Unit* (DMU) yang diteliti pada tahun 2016 DMU dengan skor efisiensi 100% ada 6 DMU, tahun 2017 terdapat 5 DMU, tahun 2018 hanya ada 4 DMU, tahun 2019 meningkat lagi menjadi 6 DMU, dan yang terakhir tahun 2020 terdapat 5 DMU yang mencapai efisiensi sempurna. Adapun penyebab inefisiensi yang terjadi pada sebagian besar DMU disebabkan karena penggunaan faktor input yang kurang optimal serta output yang dihasilkan pun masih kurang maksimal sehingga kedua faktor tersebut membutuhkan penyesuaian agar dapat mencapai tingkat efisiensi yang diharapkan.

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Kata kunci: Efisiensi, Zakat, Organisasi Pengelola Zakat, *Data Envelopment Analysis*.

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## The factors that affect financial distress during the Covid-19 pandemic

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### Abstract

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This research aims to determine the effect of sales growth, profitability, liquidity, and operating cash flow in predicting financial distress during the Covid-19 pandemic. The population in this study are all property, real estate, and construction companies listed on the Indonesia Stock Exchange in 2019-2021. The sampling technique used purposive sampling method. Samples that meet the criteria are 44 companies with a total of 132 data for three years of observation. Data analysis used logistic regression with the help of SPSS program. The results show that sales growth and profitability have an effect, while liquidity and operating cash flow have no effect in predicting financial distress conditions.

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Keywords: sales growth, profitability, liquidity, financial distress.



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## The effect of sales growth, profitability, liquidity, and operating cash flow in predicting financial distress during the Covid-19 pandemic

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### Abstract

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This study aims to determine the effect of sales growth, profitability, liquidity, and operating cash flow in predicting financial distress during the Covid-19 pandemic. The population in this study are all property, real estate, and construction companies listed on the Indonesia Stock Exchange in 2019-2021. The sampling technique used purposive sampling method. Samples that meet the criteria are 44 companies with a total of 132 data for three years of observation. Data analysis used logistic regression with the help of SPSS program. The results show that sales growth and profitability have an effect, while liquidity and operating cash flow have no effect in predicting financial distress conditions.

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Keywords: sales growth, profitability, liquidity, operating cash flow, financial distress.

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## **Financial distress menggunakan model Altman dan Springate dan kualitas audit terhadap return saham dengan manajemen laba sebagai variabel mediasi Studi empiris pada perusahaan property dan real estate yang terdaftar di Bursa Efek Indonesia tahun 2016 – 2020**

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### **Abstrak**

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Penelitian ini bertujuan untuk mengetahui pengaruh financial distress menggunakan model Altman dan Springate dan kualitas audit terhadap return saham dengan manajemen laba sebagai variabel mediasi. Penelitian ini menggunakan data sekunder dari perusahaan sektor property dan real estate yang terdaftar di Bursa Efek Indonesia periode 2016-2020. Penelitian ini menggunakan teknik purposive sampling, memperoleh sebanyak 25 perusahaan dengan jumlah observasi sebanyak 125. Hasil penelitian ini menunjukkan bahwa financial distress menggunakan model Altman dan Springate berpengaruh positif dan signifikan terhadap manajemen laba. Kualitas audit tidak berpengaruh terhadap manajemen laba. Variabel financial distress model Altman dan Springate memiliki pengaruh negatif dan signifikan terhadap return saham. Kualitas audit tidak memiliki pengaruh terhadap return saham. Manajemen laba sebagai variabel mediasi memiliki pengaruh positif dan signifikan terhadap return saham.

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Kata kunci: financial distress, model altman, model springate, kualitas audit, manajemen laba, return saham



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## Early adopters of climate-related disclosures: Evidence from Indonesia

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### Abstract

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Since the global warming issue has emerged, environmental stakeholders have become more aware of a company's environmental impact and have made the company's environmental performance a critical factor in deciding their investment. The purpose of this study is to see how environmental performance, environmental costs, and profitability affect firm value by using greenhouse gas emissions disclosure as a moderating variable. Data are collected from the energy sector companies listed on the Indonesia Stock Exchange for the 2016–2020 period. The result of this study show that many companies still have not disclose their environmental performance management practices. This study provides a new perspective on the company's efforts to protect the environment by paying attention to every aspect and policy, which is advantageous not only to the environment and society in general but also to the company itself.

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Keywords: Environmental Performance, Environmental Costs, Firm Value, Greenhouse Gas Emissions Disclosure

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## Intellectual capital dan kinerja perusahaan: peran moderasi governance

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### Abstrak

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*Intellectual capital* merupakan asset tidak berwujud, sumber daya, iptek dan pengetahuan yang dimiliki perusahaan sebagai pembeda dengan perusahaan lain. *Intellectual capital* telah berkembang dan menjadi modal penting dan menjadi bagian yang sangat kritical bagi perusahaan untuk memperoleh keunggulan bersaing dalam menghadapi perkembangan ekonomi dimana persaingan semakin semakin kuat. Penelitian ini bertujuan untuk menguji pengaruh *intellectual capital* terhadap kinerja keuangan dengan *corporate governance* sebagai variabel moderasi pada perusahaan di Bursa Efek Indonesia. *Intellectual capital* diproksikan dengan *value added intellectual coefficient (VAIC<sup>TM</sup>)*, kinerja keuangan diukur *return on equity (ROE)*, dan proksi *corporate governance* adalah komisaris independen dan komite audit. Sampel penelitian adalah 33 perusahaan mencakup seluruh sektor di Bursa Efek Indonesia dari tahun 2015-2021 dan data dianalisis dengan regresi panel data juga moderating regression analisis (MRA). Hasil menunjukkan variabel *intellectual capital* berpengaruh positif signifikan terhadap kinerja perusahaan. Penelitian ini menemukan bukti kuat signifikan peran moderasi *corporate governance* yang diproksikan komite audit pada hubungan *intellectual capital* terhadap kinerja keuangan, namun tidak demikian dengan komisaris independen sebagai proksi tata kelola. Bagaimanapun, perusahaan perlu memiliki kemampuan manajemen *intellectual capital* dan menerapkan tata kelola perusahaan dengan baik untuk pencapaian keunggulan bersaing melalui improvisasi peningkatan kinerja perusahaan.

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Kata kunci: Intellectual Capital, Kinerja, Governance, Komite Audit

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## Effect of tax planning, deferred tax burden, and deferred tax asset on earnings management

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### Abstract

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This study aims to provide empirical evidence of the effect of tax planning, deferred tax expense, and deferred tax assets on earnings management. The population used in this study are manufacturing companies listed on the Indonesia Stock Exchange with an observation period of 2015-2020. By using a purposive sampling method, the number of observations used in this study amounted to 185 observations. The dependent variable in this study is earnings management and the independent variables in this research are tax planning, deferred tax expense, and deferred tax assets. The results of the study provide evidence that tax planning and deferred tax expense have a positive and significant effect on earnings management while deferred tax assets do not affect earnings management. This study supports the agency theory which explains the political costs that must be borne by companies so that the greater the political costs that must be borne by companies encourages companies to carry out earnings management through tax planning and is caused by differences in accounting profit and fiscal profit which result in deferred tax burdens.

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

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## Analisis sistem pengendalian manajemen dalam penerimaan dan penyaluran zakat pada kantor Baznas Provinsi Sumatera Utara

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### Abstrak

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Penelitian ini bertujuan untuk menganalisis dan mengetahui sistem pengendalian manajemen dalam penerimaan dan penyaluran zakat pada kantor Baznas Provinsi Sumatera Utara. Metode penelitian yang digunakan adalah jenis pendekatan deskriptif dengan pendekatan kualitatif yaitu memecahkan masalah yang sedang diteliti dengan mendeskripsikan keadaan kantor Baznas Prov. Sumatera Utara dalam sistem pengendalian manajemen dalam penerimaan dan penyaluran zakat berdasarkan fakta yang terjadi di lapangan melalui metode wawancara, dokumentasi, dan observasi. Hasil penelitian menunjukkan bahwa kurang efektifnya sistem pengendalian manajemen dalam penerimaan dan penyaluran zakat di BAZNAS Provinsi Sumatera Utara dikarenakan kendala yang dihadapi dalam proses perencanaan pengelolaan dana zakat yang belum sesuai dengan yang direncanakan, dan kurangnya pengawasan yang dilakukan oleh BAZNAS dalam tahap penerimaan dan penyaluran dana zakat.

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Kata kunci: Sistem Pengendalian Manajemen, Penerimaan, Penyaluran, Zakat



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## Comparative analysis of banking financial performance before and after implementation of fintech

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### Abstract

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The aim to be achieved by holding this research is to determine the comparison of financial performance after the implementation of Fintech in BUMN banking for the period 2012-2021. The data used in this research is secondary data. The sampling technique used purposive sampling method. The analysis of this study used the normality test and the average comparative test. The variables used to measure financial performance in this study are LDR, NPL, ROA, and BOPO. The comparative test between before and after the implementation of fintech for Bank BRI the variables of NPL, ROA, and BOPO showed the results of  $\text{sig} < 0.05$  so there was a significant difference, but in the variable of LDR the sig value was  $> 0.05$  so there was no significant difference. For Bank BNI, the variable of ROA show sig values  $< 0.05$  so there was a significant difference, but the variables of LDR, NPL, and BOPO which shows a sig value  $> 0.05$  so there was no significant difference. For Bank Mandiri, all variables (LDR, NPL, ROA, and BOPO) show a sig value  $> 0.05$  so there was no significant difference. For Bank BTN, the variables of ROA and BOPO show a sig value  $< 0.05$  so that there was a significant difference, while the variables of LDR and NPL show a sig value  $> 0.05$  so that there was no significant difference.

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Keywords: *Fintech, Financial Technology, Financial Performance, BUMN Banking*

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## Analisis sistem penggajian pada perusahaan jasa konsultan

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### Abstrak

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Dalam pengelolaan sistem penggajian meliputi proses penerimaan karyawan, proses masa percobaan, proses penempatan karyawan, proses pemberian pelatihan, proses pemberian gaji bonus dan insentif. Penelitian ini ditujukan untuk mengetahui bagaimana sistem penggajian yang diterapkan pada perusahaan dan untuk mengetahui bagaimana pengendalian intern yang diterapkan dalam sistem penggajian perusahaan tepatnya pada PT. Kenra Ciptaloka Konsultan. Sistem penggajian di PT. Kenra Ciptaloka Konsultan sebenarnya hampir sama dengan sistem penggajian di perusahaan jasa lainnya. Yang memberikan keunikan pada PT Kenra Ciptaloka Konsultan adalah kebebasan kehadiran karyawannya, tidak ada pengurangan gaji jika karyawan terlambat bahkan tidak masuk dan kebebasan pemilihan pelatihan yang dirasa perlu untuk pengembangan diri karyawan. Prinsip dari direksi PT. Kenra Ciptaloka Konsultan yaitu bekerja anywhere, anytime, anycondition lebih memotivasi karyawan dalam menyelesaikan pekerjaannya.

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Kata kunci: Sistem Penggajian, Motivasi



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## Tax compliance cost: an asymmetric information perspective

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### Abstrak

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Wajib pajak terbebani oleh pajak melebihi dari nominal yang seharusnya mereka tanggung. Ada biaya kepatuhan pajak (*tax compliance cost*) yang harus ditanggung oleh wajib pajak sebagai akibat dari menjalankan ketentuan perpajakan. Studi terdahulu menemukan jika biaya ini muncul sebagai akibat dari kompleksnya sistem perpajakan (*tax complexity*). Namun penyebab lain dari biaya tersembunyi ini belum banyak dieksplorasi dan menyisakan gap yang harus tutup. Studi ini menggunakan sudut pandang *asymmetric information* sebagai pemicu dari *tax compliance cost* untuk memberi alternatif sudut pandang. Tujuan dari studi ini adalah untuk menganalisis dampak dari *asymmetric information* terhadap *tax compliance cost*. Metode PLS SEM digunakan untuk membangun basis teoritis dan mengestimasi dampak dari *asymmetric information* terhadap *tax compliance cost*.

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Kata kunci: *Asymmetric information, Taxation, Tax compliance cost*

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## Analisa pola sosialisasi pencegahan modus *social engineering* melalui media website dan Twitter

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### Abstrak

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Penelitian ini bertujuan untuk mengidentifikasi pola sosialisasi pencegahan *social engineering* melalui media website dan twitter oleh enam bank besar di Indonesia. Penelitian kualitatif ini menggunakan metode *archival research* dan menggunakan data *documentary secondary* yaitu menggunakan media website dan twitter milik bank. Data penelitian diolah menggunakan Software NVivo 12. Hasil penelitian menunjukkan bahwa sosialisasi pencegahan *social engineering* yang diberikan oleh enam bank di Indonesia melalui media website dan twitter memuat informasi mengenai ciri – ciri *social engineering*, sarana layanan kontak bank, serta memberikan langkah – langkah pencegahan. Sosialisasi yang diberikan melalui media website lebih informatif, sedangkan sosialisasi melalui twitter memberikan informasi yang singkat, karena ada batasan karakter pada postingan tweet. Optimalisasi sosialisasi melalui website dan twitter dapat dilakukan dengan cara membuat konten yang memuat informasi secara lengkap dan terkini mengenai ciri – ciri penipuan, sarana layanan kontak, dan langkah – langkah pencegahan yang dapat divisualisasikan dalam bentuk video atau gambar poster yang di desain dengan menarik.

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Kata kunci: Sosialisasi Pencegahan, Penipuan *Social Engineering*, Website, Twitter.





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## Determinant factors of investment interest: empirical study in Yogyakarta

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### Abstract

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This study aims to determine the factors that influence the interest in investing, either directly or indirectly. These factors include capital market training, investment knowledge, investment benefits, and interest in investing. The population of this research is all students in Yogyakarta who have attended capital market training. Samples were taken using the convenience sampling method, as many as 121 respondents. The data analysis technique used is path analysis assisted by PLS 3.0 software. The results of the study indicate that capital market training directly or indirectly has a positive and significant effect on investment interest with investment knowledge and investment benefits as intervening variables.

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Kata kunci: capital market training, investment knowledge.

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## Pengaruh harga transfer, profitabilitas, dan corporate governance terhadap penghindaran pajak

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### Abstrak

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Pajak merupakan salah satu pendapatan terbesar yang berasal dari kontribusi masyarakat untuk menyumbang kenaikan ekonomi suatu negara terutama Indonesia. Penghindaran pajak merupakan upaya untuk melakukan penghindaran dengan tidak memenuhi ketentuan perpajakan namun, tetap dinilai patuh dan tidak melanggar aturan-aturan serta undang-undang perpajakan. Penelitian ini memiliki tujuan untuk mengetahui apakah terdapat pengaruh mengenai harga transfer, profitabilitas, serta *corporate governance* terhadap penghindaran pajak. Metode yang digunakan pada penelitian ini adalah deskriptif dengan pendekatan kuantitatif. Penelitian ini diharapkan dapat memberikan gambaran mengenai pengaruh harga transfer, profitabilitas, serta *corporate governance* dalam upaya penanggulangan terjadinya penyimpangan pajak.

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Kata kunci: Harga Transfer, Profitabilitas, *Corporate Governance*, Penghindaran Pajak.

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## Analisis biaya produksi dalam menunjang efektivitas laba pada PT. Ferdinand Mandiri

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### Abstrak

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Penelitian ini bertujuan untuk mengetahui kendala serta upaya yang dihadapi PT. Ferdinand Mandiri dalam menjalankan kegiatan operasionalnya guna menunjang efektivitas laba. Metode yang digunakan dalam penelitian ini adalah metode penelitian deskriptif dengan pendekatan kualitatif, dimana peneliti mengumpulkan data, kemudian menganalisis data dan menyimpulkan berdasarkan fakta-fakta pada saat penelitian berlangsung. Hasil penelitian menyimpulkan bahwa biaya produksi yang dibayarkan oleh PT. Ferdinand Mandiri mengalami peningkatan dari 2019-2021, tetapi laba yang dihasilkan mengalami fluktuatif dan cenderung menurun pada tahun 2021. Efektivitas laba suatu perusahaan diukur dari tingkat sejauh mana perusahaan mampu untuk mewujudkan tujuan yang telah ditetapkan atau direncanakan sebelumnya.

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Kata kunci: Biaya Produksi, Efektivitas Laba

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## Use of accounting information system to advance the welfare of MSMEs

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### Abstract

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Accounting information systems are only slightly used by SMEs to run their business. The main goal of many businesses to adopt this system is to increase their business efficiency and increase competitiveness. The qualitative characteristics of each Accounting Information System can be maintained if there is a good internal control system. Therefore the purpose of this research is to inform MSMEs about Accounting Information Systems on performance measures by using a Literature Study in which it is found that accounting information systems are very important for MSMEs in facilitating the quality of financial reports, and facilitating MSME transactions and also playing a role important in the economic system, and this study recommends MSMEs to adopt the use of AIS because adequate accounting information is essential for any effective decision-making process and adequate information is possible if the accounting information system is run efficiently will get efficient and accurate financial reports.

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Keywords: MSMEs, Accounting Information Systems, Financial Reports



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## Perceived ease of use and usefulness of big data to audit quality

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### Abstract

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Big data analytics are used extensively in industry 4.0, where technology is becoming more advanced and powerful, but also assists auditors in carrying out audit activities. This means that auditors must better understand how to use big data analytics and become proficient. Therefore, the purpose of this study is to ascertain whether the perceived ease of use and usefulness of big data analytics have an impact on the audit quality of an auditor. The new study's findings will be compared to those of earlier research to see if there is any consistency. This study's hypothetico-deductive approach led it to the conclusion that, while perceived usefulness had a statistically significant impact on audit quality, perceived ease of use had no statistically significant impact on audit quality. The organization must enhance the knowledge and expertise of its auditors in order for them to obtain the competencies that are necessary in industry 4.0.

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Keywords: Perceived Ease of Use, Perceived Usefulness, Big Data Analytics, Quality Audit

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## Analysis of factors affecting students interest in investing in the capital market

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### Abstract

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The purpose of this study was to determine the effect of investment knowledge, perceptions of investment returns, investment risk, and investment motivation on interest in investing in the capital market. This study uses a quantitative approach, data collected by questionnaire as a research instrument. The population in this study were students of the Muhammadiyah University of Surakarta. The sample in this study was 100 respondents with purposive sampling: (1) University of Muhammadiyah Surakarta students class 2018-2022, (2) Students already knew about the capital market through seminars/webinars or social media, (3) Students who already had securities accounts . This research uses multiple regression analysis technique assisted by SPSS 21.0 for windows program. The results of the study provide empirical evidence that investment knowledge, perception of return, risk, and motivation affect interest in investing in the capital market. The implications of this research are as a reference for developing investment strategies for students, investors, and institutions on the stock exchange.

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**Keywords:** Investment Knowledge, Perception of Return, Investment Risk, Investment Motivation.

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## The mediating role of dividend payout ratio on the effect of cash ratio and return on equity to price-earnings ratio (a study at food and beverage companies listed on the Indonesia Stock Exchange)

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### Abstract

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The aim of this research is to obtain empirical evidence of the ability of cash ratio, return on equity, and dividend payout ratio to influence the price-earnings ratio, either directly or through the mediation of the dividend payout ratio. The study used a purposive sampling method based on the applied criteria, generating 15 companies (40 panel data) as a result. The path analysis model was used and the data were estimated using panel data regression by applying the software of evIEWS ver. 12. For the mediation test, the calculation for the Sobel test was employed. The results show that neither the cash ratio nor the return on equity were able to increase the dividend payout ratio. The cash ratio was able to increase the price-earnings ratio, while the return on equity and dividend payout ratio were not able to affect the price-earnings ratio. Other findings show that the dividend payout ratio was not capable of acting as a strong mediator. This research is expected to uncover and understand the problems faced by food and beverage companies, especially those related to the variables being analyzed.

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Keywords: Cash Ratio, Return on Equity, Dividend Payout Ratio, Price-earnings Ratio.

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## Digital financial literacy and women economic empowerment

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### Abstract

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This research aims to investigate the affect of digital financial literacy on women economic empowerment. In addition, this study also tried to identify factors that affect the level of digital financial literacy of women in Indonesia. The survey method using questionnaires distributed online was applied in this study. A total of 216 female respondents participated in the study. Furthermore, the data is processed using a structural equation model. Based on data processing using Smart PLS, this study found that socio-demographic factors such as education level, income and employment status have a significant influence on the level of digital financial literacy of women in Indonesia. Furthermore, in this study, it was also found that the level of digital financial literacy also has a positive and significant influence on women economic empowerment as measured using 5 dimensions . The results of this study are expected to be a consideration for decision makers in an effort to make policies related to increasing digital financial literacy and encouraging women economic empowerment

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Keyword: Digital Financial Literacy, Socio economic factor, women, economic, empowerment





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## Factors affecting the compliance of MSME taxpayers (food and beverage sector in Bandung city)

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### Abstract

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PPH ‘final’ tax is one of the tax that must be paid by MSMEs to the government. The city of Bandung has the MSME sector with the largest food and beverage in tax revenue. This makes researchers want to examine the factors that influence tax compliance in MSMEs in the food and beverage sector in the city of Bandung. The researcher uses religiosity, modernization of the taxation system, and knowledge of taxpayers as independent variables, taxpayer compliance as the dependent variable, and taxpayer awareness as an intervening variable. The purpose of this study was to determine the direct and indirect effects. The research population is MSME taxpayers. The data used is primary data. The method used is path analysis. The results of the study show that religiosity, modernization of the taxation system, and knowledge of taxpayers influence taxpayer compliance directly or through taxpayer awareness.

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Keyword: Religiosity, modernization taxation system, knowledge of taxpayers, taxpayer compliance, taxpayer awareness

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## Karakteristik auditor terhadap dugaan terjadinya manipulasi laporan keuangan dan modifikasi program audit

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### Abstrak

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Kecurangan termasuk dalam kejahatan yang disengaja, seperti penyalahgunaan kekuasaan, pencucian uang dan berbagai jenis kecurangan. Tujuan dari penelitian ini yaitu untuk menganalisis hubungan antara karakteristik auditor terhadap dugaan terjadinya manipulasi laporan keuangan, dugaan terjadinya kecurangan laporan keuangan terhadap penilaian risiko kecurangan, dan penilaian risiko kecurangan terhadap modifikasi program audit. Metode penelitian ini menggunakan *purposive sampling* dengan teknik pengumpulan data menggunakan kuesioner dengan jumlah 50 responden yang bekerja di KAP Yogyakarta dan menggunakan alat analisis PLS. Hasil pada penelitian ini adalah karakteristik auditor berpengaruh terhadap dugaan terjadinya manipulasi laporan keuangan, dugaan terjadinya kecurangan laporan keuangan berpengaruh terhadap penilaian risiko kecurangan dan penilaian risiko kecurangan berpengaruh terhadap modifikasi program audit. Kantor akuntan publik harus sering mengadakan pelatihan dan pengembangan bagi auditor agar kinerja auditor dapat lebih objektif, sehingga auditor dapat mendeteksi adanya dugaan kecurangan pada laporan keuangan dengan baik.

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Kata kunci: Auditor, Manipulasi laporan keuangan, Modifikasi Audit



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## Dampak kapasitas ekonomi, tata kelola anggaran, dan kinerja keuangan terhadap kesejahteraan masyarakat di D. I. Yogyakarta

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### Abstrak

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Penelitian ini bertujuan untuk menguji pengaruh kapasitas ekonomi, tata kelola anggaran, dan kinerja keuangan terhadap kesejahteraan masyarakat. Selain itu, penelitian ini juga mengidentifikasi pengaruh alokasi anggaran terhadap kapasitas ekonomi. Penelitian ini dilakukan di Provinsi Daerah Istimewa Yogyakarta (DIY) yang terdiri dari empat kabupaten dan satu kota. Data yang digunakan dalam penelitian ini merupakan data sekunder yang berasal dari website BPS Provinsi DIY dan DJPK Kementerian Keuangan. Metode analisis yang digunakan yaitu analisis regresi berganda dengan bantuan *SmartPLS* untuk memeriksa dan mengolah data. Berdasarkan hasil uji hipotesis, diketahui bahwa kapasitas ekonomi, tata kelola anggaran, maupun kinerja keuangan berpengaruh signifikan terhadap kesejahteraan masyarakat. Selain itu, alokasi anggaran berpengaruh signifikan terhadap kapasitas ekonomi.

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Kata kunci: alokasi anggaran, kapasitas ekonomi, tata kelola anggaran, kinerja keuangan, kesejahteraan masyarakat.

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## Minat mahasiswa berinvestasi pada masa pandemi Covid-19

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### Abstrak

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Tujuan penelitian ini adalah untuk membuktikan pengaruh *financial literacy*, *risk perception*, uang saku, dan *social media influencer* terhadap minat mahasiswa berinvestasi pada masa pandemic covid-19. Populasi pada penelitian ini yaitu mahasiswa akuntansi perguruan tinggi, yang berada di seluruh Indonesia. Data yang terkumpul yaitu sebanyak 230 responden dengan menggunakan *google form*. Data yang terkumpul dianalisis dengan menggunakan analisis regresi berganda, dengan bantuan excel dan aplikasi SPSS statistic 25. Hasil dari penelitian ini membuktikan bahwa Uang Saku dan *Social Media Influencer* berpengaruh positif dan signifikan terhadap minat mahasiswa berinvestasi dimasa pandemic covid-19. Sedangkan *Financial Literacy* dan *Risk Perception* berpengaruh positif dan tidak signifikan terhadap minat mahasiswa berinvestasi pada masa pandemic covid-19.

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Keywords: Minat Berinvestasi, PandemicCovid-19, Uang Saku, Social Media Influencer

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## Analisis keuangan negara dengan metode benchmarking terhadap keberhasilan pemindahan Ibu Kota Nusantara

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### Abstrak

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Proyek pemindahan IKN Nusantara telah disusun dan direncanakan dengan matang oleh pemerintah. Di sisi lain, Indonesia sempat mengalami kenaikan defisit anggaran dikarenakan program Pemulihan Ekonomi Nasional sebagai dampak dari adanya pandemi Covid-19. Riset ini bertujuan mengetahui kelayakan kemampuan keuangan negara terhadap proyek pemindahan IKN Nusantara pasca-pandemi Covid-19 menggunakan pendekatan benchmarking dengan negara-negara yang pernah melakukan pemindahan IKN. Metode yang digunakan dalam riset adalah metode kualitatif dengan menggunakan data primer dan data sekunder. Data primer dalam riset ini diperoleh melalui wawancara mendalam sedangkan data sekunder diperoleh melalui kajian kepustakaan. Analisis data dilakukan melalui tahapan reduksi, kategorisasi hingga penyajian data. Hasil yang diperoleh dalam riset ini yaitu skema pendanaan proyek pemindahan IKN Nusantara berasal dari dana APBN sebesar 20% dan non APBN sebesar 80%. Lebih lanjut, keuangan Indonesia dapat dikatakan layak dengan syarat bahwa Indonesia perlu menjaga defisit anggaran di batas yang aman

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Kata-Kata kunci: Keuangan Negara, Benchmarking, IKN, Defisit

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## Potential risk management design based on ISO 31000:2018 A case study of RSUD BLUD X

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### Abstract

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Due to rapid changes in the entire business environment during Covid-19 pandemic brings about strategic uncertainty and strategic risk for an organization. This will relate to the organization's risk control and its efforts to mitigate the corporate risk might be facing. However, the implementation of risk management in RSUD X only carries out a risk identification process. There are no guidelines in the process of analyzing risk, mitigating risk, evaluating risk, so that it is vulnerable to objectivity. Thus, the risk management system is needed as the key to the success of the risk mitigation result. This research used descriptive qualitative method through document review and semi-structured interviews. The aims to analyze the potential risk management design based on ISO 31000: 2018. Finally, the research contribution is to solve public sector risk management problems in health institution, build risk awareness, and motivate management leaders to adopt best practices according to organizational conditions, culture, and values.

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Keywords: Good Public-Governance (GPG), Risk Management, ISO 31000:2018, Public Sector-Accounting



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## **Analisis efektivitas peran audit internal atas pengendalian persediaan barang dagang pada PT. Aneka Ragam Engineering**

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### **Abstrak**

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Pengendalian internal dan audit internal merupakan hal yang sangat penting untuk dilakukan secara konsisten oleh sebuah perusahaan. Dengan adanya audit internal diharapkan mampu menilai, melihat, dan mengukur apakah pengendalian internal di perusahaan tersebut telah berjalan efektif atau belum. Persediaan merupakan aset perusahaan yang beresiko tinggi akan kehilangan, kerusakan, serta rentan kelebihan maupun kekurangan persediaan. PT. Aneka Ragam Engineering merupakan salah satu perusahaan manufaktur yang bergerak dibidang Engineering, Contruction & Manufacturing yang beralamatkan di Jl. Palembang No.35, Kel. Pandau Hilir. Tujuan penelitian ini adalah untuk mengetahui mengapa audit internal di PT. Aneka Ragam Engineering masih belum efektif dalam mengendalikan persediaan barang dagang perusahaan, dimana ternyata masih ditemukan beberapa masalah dalam pengendalian barang dagang di perusahaan tersebut. Pendekatan penelitian ini menggunakan pendekatan deskriptif dan menggunakan metode kualitatif.

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Kata kunci: Efektivitas, Audit internal. Sistem Pengendalian Internal, Persediaan Barang Dagang

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## Determinan tingkat transparansi anggaran melalui *website* pemerintah Provinsi di Indonesia

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### Abstrak

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Penelitian ini bertujuan untuk mengetahui pengaruh kompetisi politik, press visibility, tingkat pembangunan teknologi informasi dan komunikasi, komitmen kepala daerah, terhadap tingkat transparansi anggaran melalui website pemerintah provinsi di Indonesia. Data penelitian ini terdiri dari 170 dokumen anggaran selama periode 2016-2020 yang dikumpulkan dari 34 pemerintah provinsi di Indonesia dengan menggunakan metode sensus. Data tersebut kemudian dianalisis menggunakan regresi linear berganda. Hasil analisis menunjukkan bahwa press visibility dan komitmen kepala daerah berpengaruh signifikan terhadap tingkat transparansi anggaran melalui website pemerintah provinsi di Indonesia. Sedangkan kompetisi politik, tingkat pembangunan teknologi informasi dan komunikasi tidak berpengaruh signifikan terhadap terhadap tingkat transparansi anggaran melalui website pemerintah provinsi di Indonesia. Hasil penelitian ini berkontribusi pada penelitian akuntansi sektor publik dengan meningkatkan pemahaman terhadap tingkat transparansi anggaran melalui website pemerintah provinsi di Indonesia.

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Kata kunci: transparansi anggaran, kompetisi politik, press visibility, komitmen kepala daerah





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## Dampak restrukturisasi Covid-19 pada risiko keuangan dan kinerja BPR

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### Abstrak

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Penelitian ini bertujuan untuk menguji restrukturisasi kredit terdampak covid 19 pada risiko keuangan dan kinerja Bank Perkreditan Rakyat di Surakarta. Penelitian ini menggunakan data panel menggunakan laporan keuangan BPR dari tahun 2019-2021. Jumlah sampel terdiri dari 18 BPR di Surakarta dengan pengamatan 3 tahun menggunakan kuartal dengan jumlah observasi 216. Penelitian ini menggunakan pilihan model Fixed Effect, Random Effect, dan Common Effect Model.

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Key words: Covid-19 credit restructuring, financial risk, NPL, LDR, bank performance, ROA, ROE

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## Implementasi *New Public Management* (NPM) Badan Kepegawaian Daerah (studi kasus Kabupaten B)

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### Abstrak

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*New public management* (NPM) dalam tata kelola pelayanan publik menghadirkan perubahan pada administrasi publik tradisional menjadi peningkatan kualitas pelayanan publik menuju kesejahteraan bersama. Ombudsman RI telah mengumumkan terkait kepatuhan terhadap standar pelayanan publik. Survei dilakukan serentak diantaranya kepada 215 pemerintah kabupaten. Penilaian kepada pemerintah kabupaten menunjukkan 26,07% kategori zona merah, 40,47% zona kuning, dan 33,02 zona hijau. Hal ini menjadi dasar permasalahan sejauh mana konsep NPM telah diimplementasikan pada Badan Kepegawaian Daerah Kabupaten B. Tujuan penelitian ini untuk menganalisis aplikasi *new public management* (NPM) Badan Kepegawaian Daerah Kabupaten B. Penelitian ini menggunakan metode deskriptif kualitatif dengan menggunakan dokumentasi di Badan Kepegawaian Daerah Kabupaten B. Hasil penelitian menunjukkan bahwa pelaksanaan NPM masih terdapat beberapa kendala terkait sumber daya manusia maupun terkait pokok tugas kepangkatan, kompetensi, data, mutasi, dan penempatan. Sehingga NPM tidak hanya untuk menciptakan akuntabilitas tetapi juga sebagai evaluasi dalam rangka peningkatan kinerja sehingga meningkatkan kualitas pelayanan kepada aparatur dan masyarakat.

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Kata kunci: *new public management*; akuntabel; pelayanan, transparansi

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## Problemetika penatausahaan aset tetap di tengah dilema mempertahankan opini WTP: perspektif pengelola

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### Abstrak

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Penelitian ini bertujuan meidentifikasi permasalahan penatausahaan aset tetap yang dihadapi oleh Pemerintah Kabupaten XXX, serta menganalisis kaitan antara predikat opini Wajar Tanpa Pengecualian (WTP) atas Laporan Keuangan Pemerintah Kabupaten Kotabaru dengan permasalahan penatausahaan aset tetap tersebut di lihat dari perspektif pengelola aset. Penelitian ini menggunakan metode kualitatif, untuk mendapatkan gambaran utuh dalam rangka untuk mengetahui bagaimana praktik yang terjadi dalam penatausahaan aset tetap dan mengapa permasalahan aset tetap selalu timbul dan sulit untuk diatasi yang dilihat dari perspektif pengelola, maka di gunakan studi kasus sebagai pendekatan dalam penelitian ini. Penelitian ini dilakukan di Pemerintah Kabupaten XXX pada tiga Satuan Kerja Perangkat Daerah (SKPD), yaitu SKPD 01, SKPD 02, dan SKPD 03. Informan dalam penelitian berjumlah 14 (empat belas) orang yang aman merupakan pihak yang terlibat dalam pengelolaan aset. Hasil penelitian menunjukkan praktek penatausahaan aset tetap pada Pemerintah XXX belum mengikuti ketentuan yang ada, sehingga menimbulkan permasalahan sebagaimana diungkap dalam hasil pemeriksaan BPK, meskipun pada sisi lain LKPD Pemerintah XXX telah mendapatkan predikat WTP sejak LKPD Tahun 2015 hingga Tahun 2021.

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Kata kunci: Pengelolaan Aset, Penatausahaan Aset, Opini WTP

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## **Audit judgement auditor eksternal pemerintah melalui beberapa faktor yang mempengaruhinya**

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### **Abstrak**

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Kompleksitas Layanan Publik membutuhkan Peran Auditor guna meningkatkan kualitas informasi yang disajikan dalam laporan keuangan pemerintah, salah satunya melalui peran audit judgement sebagai pertimbangan profesional auditor untuk mengevaluasi serta menguji bukti dan informasi kejadian masa lalu atas laporan keuangan yang disajikan. Tujuan dari penelitian ini adalah untuk menunjukkan secara empiris pengaruh independensi auditor, kompleksitas tugas, pengalaman auditor, dan skeptisisme profesional terhadap audit judgement. Populasi dalam penelitian ini yaitu seluruh auditor yang bekerja pada Kantor Badan Pemeriksa Keuangan Republik Indonesia (BPK-RI) Perwakilan Provinsi Papua. Sampel penelitian diambil menggunakan teknik Purposive Sampling, Data diperoleh menggunakan instrumen penelitian berupa kuesioner yang didistribusikan secara langsung maupun melalui Google Form kepada responden yang berisi 30 item pernyataan yang diukur menggunakan skala likert. Metode analisis data dalam penelitian ini menggunakan regresi linear berganda. Hasil penelitian menunjukkan bukti empiris bahwa pengalaman auditor dan skeptisisme profesional secara parsial berpengaruh terhadap audit judgement, sedangkan kompleksitas tugas dan independensi auditor secara parsial tidak berpengaruh terhadap audit judgement. Melalui penelitian ini didapat diperoleh bukti empiris mengenai faktor-faktor yang mempengaruhi audit judgement, sehingga diharapkan memberikan informasi relevan serta memadai kepada auditor untuk lebih menjaga dan meningkatkan mutu dan kualitas atas pertimbangan profesionalnya (audit judgement) dalam melakukan pekerjaan lapangan yang akan berimplikasi secara langsung terhadap opini yang diberikan untuk kepentingan stakeholder.

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Katakunci: Kompleksitas Tugas; Pengalaman Auditor; Independensi; Skeptisisme Profesional: Audit Judgement

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## Telaah literatur pengaruh remunerasi eksekutif terhadap kinerja Bank Syariah

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### Abstrak

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Kajian ini bertujuan mengkaji efektivitas remunerasi eksekutif dalam meningkatkan kinerja perbankan syariah. Hasil kajian menunjukkan bahwa sebagian besar kajian fokus mengkaji efektivitas remunerasi dewan direksi dan kajian-kajian lain mengkaji efektivitas remunerasi dewan komisaris. Hasil telaah literatur menunjukkan bahwa efektivitas remunerasi dewan direksi dan dewan komisaris masih menunjukkan hasil yang tidak konsisten, dan kajian ini menyarankan perlunya hal tersebut dikaji kembali. Kajian ini juga menyarankan perlunya penelitian mendatang yang mengkaji pengaruh remunerasi DPS terhadap kinerja bank syariah.

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Kata kunci: remunerasi, direksi, komisaris, DPS, kinerja

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## The effect of auditor’s professionalism, competence, and independence on audit quality moderated auditor’s ethics

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### Abstract

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The purpose of this study was to determine the effect of professionalism, competence, and independence of auditors on audit quality with auditor ethics as the moderating variable. The subject in this study is a Public Accounting Firm in Yogyakarta which has a Registered Certificate issued by the Financial Audit Board and is still valid in 2022. This type of research is a survey with a quantitative approach. The data used in this study is primary data obtained through distributing questionnaires to respondents (auditors) in Yogyakarta as many as 10 Public Accounting Firms. The results of the study indicate that professionalism has an effect on audit quality. While auditor competence and auditor independence have no effect on audit quality, Professionalism on Auditor Ethics has no effect on audit quality. Audit Ethics is not able to moderate the influence of competence and independence on audit quality.

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Keywords: Professionalism; Competence; Independence; Audit Quality; Auditor’s Ethics



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## Determinant factor of Islamic Financial Technology (iFintech) Acceptance: A study with Technology Acceptance Model (TAM)

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### Abstract

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This study aims to identify factors that influence the acceptance of Islamic Fintech in Indonesia. Using the TAM approach, this study identified five variables that are suspected to affect the level of public acceptance of Islamic Fintech (*iFintech*), namely perceived ease of use, perceived usefulness, subjective norm, self-efficacy and customer innovativeness. Based on data gathered from 526 respondents which analyzed using the structural equation model, it is shown that among the five variables investigated, only one variable had no effect on fintech acceptance, which is the perceived ease of use variable. While the remaining four other variables, namely perceived usefulness, subjective norm, self-efficacy, and customer innovativeness in this study, were found to significantly influence the iFintech acceptance of people in Indonesia. This result is certainly expected to be an input for related parties, such as the Government, in making policies to encourage the development of the Islamic Fintech industry in Indonesia.

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Keywords: Islamic, Financial Technology, TAM

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## Explore the potential for tourist scams in Indonesia

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### Abstract

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This study aims to explore the potential for tourist scams that have occurred in the tourism industry. This research uses a bibliometric system. The data source comes from Scopus and SINTA indexed papers. The number of documents used is 110 papers. Based on the results of the study shows that there are 28 tourist scam schemes. Of the 28 schemes, price scams are the most common schemes in 48 papers. Other methods, such as corruption (38 documents), service scams (34 articles), fake products/souvenirs (23 articles), and food scams (30 papers). While in Indonesia, there are 17 tourist scams schemes found. Meanwhile, in Indonesia, there were 17 tourist scam schemes found. Research that raises tourist scams is rarely done, especially in Indonesia. In addition, this research summarizes various tourist scams that previous studies around the world have recorded. This research provides a new reference for research on tourist scams. Furthermore, this research advises potential tourists who want to visit to be careful with tourist scams schemes. Finally, this research hopes that tourist destination managers can prevent and detect tourist scams so that tourists feel more secure and continue to visit again.

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Keywords: tourist scams, corruption, price scamsr



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## Earnings management, leverage and earnings quality in manufacturing companies in Indonesia

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### Abstract

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*Problems with the reliability of earnings information often occur in Indonesia, thereby reducing investor confidence in earnings quality. This study aims to test and prove the effect of earnings management and leverage on earnings quality. This research is quantitative with secondary data. The sample used in this study consisted of 78 manufacturing companies listed on the Indonesian Stock Exchange using a purposive sampling technique. The data analysis technique used is descriptive statistical test, classical assumption test which consists of normality test, heteroscedasticity test, multicollinearity test and autocorrelation test and hypothesis testing which consists of t test, f test, multiple linear regression analysis test, and the coefficient of determination test. The results of this study indicate that earnings management has a negative and significant effect on earnings quality, the higher the earnings management performed in a company, the lower the earnings quality. Leverage has a negative and significant effect on earnings quality. This shows that the higher the level of leverage, the lower the quality of the profits generated.*

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Keywords: Earnings Management, Leverage, Earnings Quality

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## Determining factors of sustainability report using the institutional isomorphism theory approach

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### Abstract

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The concept of sustainable development needs support from various parties including companies which is realized by participating in the preparation of sustainability reports (Sustainability Reporting / SR). In addition, companies need to pay attention to the factors that determine the preparation of SR to produce quality SR. This study aims to examine the determinants of SR quality in companies listed on the IDX during 2017-2020. Purposive sampling method. The research hypothesis are: disclosure of social performance, disclosure of environmental performance, audit committees, pressure from majority shareholders and industry pressure affect the quality of SR. The results of the study show that disclosure of environmental and social performance and industrial pressure affect the quality of SR, while pressure from majority shareholders and the audit committee has failed to prove that it affects SR quality. This study contributes to testing the quality of SR by using the GRI guidelines in content and with an institutional isomorphism approach.

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Keywords: SR quality, social and environmental performance, shareholder and industry pressure



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## Determinants of firm value: the role of environmental management disclosure practices

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### Abstract

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The complexity of the factors that determine a company's value forces it to focus on the equality of social good, and environmental sustainability in addition to profit. This study aims to examine the practice of environmental management disclosure which consists of the disclosure of environmental information, environmental performance, and environmental costs in determining firm value. This research uses a quantitative methodology and a purposive sampling technique to choose 100 consumer non-cyclical sector companies from among those listed on the Indonesia Stock Exchange. Research using multiple linear regression. The results show that the disclosure of corporate environmental information and environmental performance can increase firm value, however, environmental costs reduce firm value. Although the consequences of environmental management incur environmental costs, it is proven that the company is by following the government's wishes in disclosing environmental management practices.

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Keywords: environmental information disclosure, environmental performance, environmental costs, firm value

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## The influence of company size, company age, profitability, leverage, sales growth, and independent board of commissioners on *Islamic social reporting disclosures*

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### Abstract

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This study aims to provide empirical evidence on the effect of firm size, firm age, profitability, leverage, sales growth, and an independent board of commissioners on disclosure of Islamic social financial reporting. This study was tested using multiple regression analysis. The sample used in this study is a manufacturing company listed on the Indonesian Sharia Stock Index (ISSI) for 2018-2020. The sample in this study was selected using a purposive sampling method with a total sample of 204 observations. The results showed that company size had a positive effect on the disclosure of firm age, leverage, and sales growth and independent commissioners had no effect on the disclosure of Islamic Social Reporting.

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Keywords: Islamic social reporting, stakeholders, company size

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## Adopsi setengah hati transaksi non tunai Pemerintah Daerah: analisa regulasi dan implementasi

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### Abstrak

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Penerapan transaksi non tunai (TNT) oleh pemerintah dalam upaya pencegahan korupsi menghadapi beberapa tantangan dalam implementasinya diantaranya pada sisi regulasi. Penelitian ini dilakukan untuk menganalisis bentuk pengaturan TNT, keterkaitan pengaturan TNT dengan pengaturan pengelolaan keuangan daerah, serta implementasinya dalam pelaksanaan belanja daerah. Penelitian ini menggunakan metode kualitatif dengan strategi studi kasus yang dilaksanakan pada Pemerintah Kabupaten Banjar. Hasil penelitian menunjukkan bahwa pengaturan TNT level pemerintah pusat tidak berbentuk produk hukum peraturan perundang-undangan, dan adanya keberagaman bentuk pengaturan pada level pemerintah daerah. Hasil lain dari penelitian menunjukkan bahwa pedoman teknis pengelolaan keuangan daerah belum mengatur secara detail dan belum sepenuhnya selaras dengan kebijakan TNT. Tulisan ini menyarankan agar penerapan TNT didasari dengan penerbitan regulasi teknis detail dan berbentuk produk hukum peraturan perundang-undangan, dengan mempertimbangkan unsur *reward and punishment* dalam penegakan regulasi tersebut.

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Kata kunci: TNT, regulasi, metode pembayaran

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## The effect of company growth, asset structure, and profitability on debt policy

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### Abstract

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The goal of this study is to examine how firm growth, asset structure, and profitability affect debt policy. The population of this study consists of the 26 manufacturing enterprises in the subsector of the food and beverage industry that were listed on the Indonesia Stock Exchange (IDX) between 2018 and 2021. A total of 23 companies were selected for sampling using the purposive sampling approach, and quantitative methods were used to collect the data. The method of analysis used multiple linear regression analysis. The findings revealed that profitability had a substantial negative impact on debt policy, whereas firm expansion and asset structure had a considerable favorable impact. The findings of this study can be taken into account by businesses when deciding whether to use internal or external finances for their debt strategies.

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Key words: Asset structure, profitability, company growth, debt policy



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24-25 November 2022

## Nilai kearifan lokal Masyarakat Adat Kampung Naga dalam pengelolaan dana desa

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### Abstrak

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Penelitian ini bertujuan untuk memahami bagaimana nilai-nilai kearifan lokal yang ada pada Masyarakat Adat Kampung Naga dapat diaplikasikan dalam pengelolaan dana desa yang diperoleh masyarakat Kampung Naga. Jenis penelitian ini merupakan penelitian kualitatif dengan menggunakan pendekatan *Participatory Action Research* (PAR) dan penarikan data diperoleh melalui observasi serta wawancara. Informan dalam penelitian ini yaitu masyarakat adat dan aparaturnya pemerintah desa yang secara langsung terlibat serta mempunyai pengalaman dalam pengelolaan dana desa. Penelitian ini dilaksanakan di Desa Neglasari Kecamatan Salawu, Kabupaten Tasikmalaya. Hasil penelitian menunjukkan bahwa masyarakat adat Kampung Naga ikut terlibat atau berpartisipasi dalam mengelola dana desa dengan mengaplikasikan nilai-nilai kearifan lokal yang ada. Nilai-nilai kearifan lokal tersebut terwujud dalam setiap tahapan proses perencanaan pembangunan desa di daerahnya. Masyarakat Adat Kampung Naga terlibat secara penuh mulai dari proses penganggaran dan secara langsung dari tahapan perencanaan, pelaksanaan, pelaporan, serta pertanggungjawaban. Dengan demikian Masyarakat Adat Kampung Naga sejauh ini telah menerapkan konsep Partisipasi interaktif.

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Kata kunci: Dana Desa, Kearifan Lokal, Penganggaran

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24-25 November 2022

# Does degree of enterprise risk management impacts bank operating performance? Tier category analysis

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## Abstract

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This research is a quantitative research that is intended to see the practice of holistic risk management of listed banks in Indonesia, based on tier category (tier 1, 2, 3, and 4), and its impact on their performances. This research is using three years period to capture the big picture of their risk management practices. The results show that, for banks categorized in tier 3 and 4, their risk management practices have positive impact on performances. There is also significant impact for banks categorized in tier 1 and 2. These depict the real picture of risk management practices of listed banks in Indonesia for each tier category of banks and its influences on the operating performance.

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Keywords: *enterprise risk management, banks, operating performance.*



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24-25 November 2022

## A bibliometric analysis of Maqashid Sharia studies and direction for future research

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### Abstract

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The purpose of this paper is to establish a link between the quantity and structural indicators on maqashid sharia studies derived from bibliometric analysis and the conceptual discussion developed from a thorough review of selected major literature. The study employs bibliometric analysis, collecting information from 192 articles published in 64 journals between January 2011 and August 2022. To demonstrate the citation analysis and keyword map, this paper also employs VOSviewer, Harzing's Publish or Perish, and Microsoft Excel as well as an analysis of research time intervals using the Scopus database. The paper discovered three distinct streams of maqashid sharia studies: (1) Application of Maqashid Sharia in Islamic Banking; (2) Maqashid Sharia and Human Well-Being; and (3) Maqashid Sharia for Achieving Sustainable Development. Furthermore, the analysis in the paper yields three critical conclusions. First, the most significant stream in this study is the application of maqashid sharia in Islamic banks, with Islamic banks and Islamic finance among the most frequently used keywords. Second, the geographic spread of maqashid sharia research reflects its universal acceptance and has spread across countries. Third, maqashid sharia is extremely important for ensuring the ethical dimension of Islamic finance products and services, a more inclusive human development index, and contributing to the international agenda of SDGs (SDGs). As a result, future research is expected to broaden it to a multi-dimensional horizon. The primary contribution of this study is to extend and incorporate the result of bibliometrics using the recent and major maqashid sharia studies until August 2022. In addition, this study also provides comprehensive review and discussion of selected significant literature of maqashid sharia, and gives direction for future research.

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Keywords Bibliometrics, Content Analysis, Maqashid Sharia, VOSviewer, Scopus

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24-25 November 2022

## Keyfactors transformasi digital UMKM (pendekatan analisis micmac pada UMKM di Kabupaten Tanah Grogot)

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### Abstract

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Pandemi COVID 19 mendorong perubahan perilaku bagi masyarakat dalam segala aspek khususnya aspek ekonomi. UMKM sebagai pelaku usaha yang menghasilkan dan menjual produk dianggap memiliki tantangan tersendiri untuk dapat bertahan di era pergeseran perilaku masyarakat tersebut. Digital dan digitalisasi telah ada dan semakin terdorong dengan adanya era New Normal menyambut kebiasaan yang dianggap lumrah oleh masyarakat. UMKM diharapkan dapat bertahan bahkan menerapkan transformasi digital dalam penyesuaian model bisnis mengikuti tren yang senantiasa berkembang. Penelitian ini mencoba merumuskan serta menganalisis faktor-faktor yang memengaruhi penerapan transformasi digital tersebut bagi pelaku usaha UMKM khususnya dibidang industri makanan atau minuman di wilayah Kabupaten Tanah Grogot. Tiga faktor pengaruh langsung adalah kepemimpinan manajerial, kondisi dan tuntutan lingkungan dan preferensi digital konsumen. Tiga faktor yang memiliki pengaruh tidak langsung adalah faktor sumber daya manusia, penguasaan teknologi dan budaya organisasi.

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Kata kunci: Analisis MiCMAC, Keyfactors, Tranformasi Digital

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24-25 November 2022

## Analysis of the influence of participatory budgeting, job relevant information, and budget objective clarity on managerial performance with job satisfaction as a moderating variable at PT. PLN (Persero) UIP3B Sumatera

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### Abstract

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Realizing Optimal Performance need detailed goal setting and good information that will improve the quality of goal setting. So that, variables used in this research are considered to be able to affect managerial performance which will certainly have impacts on profits for the company. This research was conducted to find out how the influence of independent variables on the dependent variable with a moderated variable. This research was followed by 64 participants where this research gives results that both simultaneously and in participatory budgeting, job relevant information, and clarity of budget targets have a significant effect on managerial performance. Partially, only participatory budgeting, job relevant information affects managerial performance, while not with clarity of budget targets. Simultaneously, job satisfaction increases the influence of participatory budgeting, job relevant information, and clarity of budget targets on managerial performance. This research is expected to contribute to the company and further research.

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Keywords: Budgeting, job relevant information, managerial performance, job satisfaction.

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24-25 November 2022

## Peran partisipasi anggaran dan kompensasi pada kinerja pegawai pemerintah daerah: adakah peran motivasi?

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### Abstrak

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Penelitian ini bertujuan untuk menguji efek mediasi motivasi pada hubungan antara partisipasi anggaran dan kompensasi pada kinerja pegawai di Badan dan Dinas pemerintah daerah Kabupaten Bantul. Data yang digunakan dalam penelitian ini adalah data primer yang diperoleh melalui kuesioner. Sampel penelitian berjumlah 108 responden yang ditentukan dengan metode purposive sampling. Hipotesis penelitian diuji menggunakan model analisis jalur dengan program SPSS. Hasil penelitian menunjukkan bahwa partisipasi anggaran, kompensasi dan motivasi berpengaruh positif terhadap kinerja pegawai. Motivasi hanya memediasi pengaruh partisipasi anggaran terhadap kinerja pegawai. Hasil ini mengisyaratkan bahwa motivasi adalah faktor penting dalam menentukan kinerja pegawai. Pengelolaan sumber daya yang dapat meningkatkan motivasi akan berdampak pada kenaikan kinerja, seperti kelibatan pegawai dalam penyusunan anggaran.

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Kata kunci: Partisipasi Anggaran, Kompensasi, Motivasi dan Kinerja Pegawai

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24-25 November 2022

## Auditor’s judgment and decision making: the role of ego depletion and locus of control in mediating-moderating relationship

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### Abstract

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This study investigates whether sleep quality and workload affect auditor’s judgment and decision making (JDM), and if so, whether the effect is mediated by ego depletion. Further, present study also examines the moderating role of locus of control on the relationship between ego depletion and auditor’s JDM. Ego depletion, which has been examined in previous research in auditing context, is defined as brief situation in which a resource of individual’s self-control is depleted due to past self-control usage. Using a sample of 91 auditors from public accounting firms in three major cities in Central Java and Special Region of Yogyakarta, this study finds that the effect of sleep quality and workload on auditor’s judgment and decision making is significantly mediated by ego depletion. Result’s from the analysis also reveals that locus of control significantly moderates the negative effect of ego depletion. Implication from this study may be drawn on the empirical evidence which supports the relationship between ego depletion and JDM in audit context. Condition of low sleep quality and high workload levels may lead to significant decrease in self-control resources and cause ego depletion for auditor. Strengthening auditor’s self control will be an important consideration for Public Accounting Firm’s management in reducing the emergence potential of ego depletion, for preserving optimum quality of judgment and decision making.

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Keywords: ego depletion, locus of control, auditor’s judgment and decision-making, sleep quality, workload.

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of Integrated Reporting”*

24-25 November 2022

## Mental health consequences of earthquakes

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### Abstract

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Even if mental health continues to be a disruptive problem in most developing countries, public awareness of its role in accomplishing development goals has increased in recent years. The literature has identified certain conditions as drivers of the mental health problems, including exposure to unexpected natural disasters. We contribute to this literature by identifying the mental health effects of the dreadful Yogyakarta earthquake that hit Indonesia in 2006. We combine the Modified Mercalli Intensity index from the U.S. Geological Survey with individual-level data from the Indonesia Family Life Survey to obtain information on people who reside in high and low earthquake intensity areas. Using a difference-in-difference design, we find a substantial and persistent deterioration on people's mental health in districts with higher earthquake intensities. To understand the underlying mechanisms, we use mediation analysis and find that low physical health and social engagement are the main mediators of the reported causal effect on mental health.

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Keywords: natural disaster, earthquake, mental health, psychological distress, human development

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24-25 November 2022

## Brick and click business model analysis

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### Abstract

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The online shop is a current booming phenomenon in the commerce and marketing area. Nowadays, it is possible for anyone to start a business without the need to have the physical stores. This makes the early capital to establish a business become cheaper and cheaper. A lot of social medias exist and suitable to be the platform to do transactions. Not only social medias that were created specifically made for commerce activities such as Shopee, OLX, Bukalapak, etc, but also social media that are not specifically made for commerce purpose such as Instagram, Facebook, Kaskus etc might also be the showroom to sell products. This study investigated Agata Modista and its brick and click business type. As brick and click company, Agata Modista has a lot of advantages obtained from the integration of both business types. Offline stores are functioned as another channel that supports its online store and vice versa. There was no cannibalization happened in Agata Modista integrated business type case. One of the successful factors of Agata Modista business is that Agata Modista not only aiming its market for end users, but also for resellers and drop shippers. As an online business, Agata Modista needs to be aware that the new competitors might enter the business easily, and that the buyers have high bargaining position, thus Agata Modista needs to always prepare the strategies to overcome this situation.

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Keywords: e-commers, Shopee, OLX, Bukalapak



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24-25 November 2022

## Effect of fiscal stress and changes remaining balance budget on changes social assistance expenditure with legislature size as moderating (Studies on District/City Regional Governments in Sumatra)

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### Abstract

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This research aims to; (1) examine the effect of fiscal stress on changes in social assistance expenditure. (2) Examine the effect of changes in the remaining balance of budget on changes in social assistance expenditure. (3) Examine the effect of legislature size on changes in social assistance expenditure. (4) Examine the effect of fiscal stress on changes in social assistance expenditure with legislature size as a moderator. (5) Testing the effect of changes in the remaining balance of the budget on changes in social assistance expenditure with legislature size as a moderator. The object of this research is the district/city government in Sumatra. The population in this study amounted to 154 district/city governments. The sampling technique in this study used non-probability sampling with purposive sampling method. The sample of this study amounted to 35 district/city governments in Sumatra. The data source used is secondary data. The analytical method used is Multiple Linear Regression and Moderated Regression Analysis. The results of this study prove that (1) fiscal stress has a positive effect on changes in social assistance expenditure. (2) changes in the remaining balance of budget have no effect on changes in social assistance expenditure. (3) legislature size has no effect on changes in social assistance expenditure. (4) legislature size does not moderate the effect of fiscal stress on changes in social assistance expenditure. (5) legislature size does not moderate the effect of changes in the remaining balance of budget calculations on changes in social assistance expenditure.

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Keywords: Changes Social Assistance Expenditure, Fiscal Stress, Changes Remaining Balance Budget, Legislature Size

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