

Parallel Session

The 1st International Conference on Accounting & Finance (InCAF)
and 6th 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

DAY 1 | THURSDAY 24 NOVEMBER 2022 | 13.00-14.30 WIB | SESSION 3 | OFFLINE | ROOM P1/3 or P1/4

CODE	PRESENTER	TITLE	TOPIC	ROOM	CHAIR	MODERATOR
1	Rahmawati Hanny Yustrianthe	FAKTOR DETERMINAN MINAT INVESTASI: STUDI EMPIRIS DI YOGYAKARTA	Management Accounting	ROOM 1	Dr. DWI SUHARTINI, M.Aks. CMA (UPN Jatim)	Rifqi Muhammad,,S.E., M.Sc.
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	ROOM 2	Dr. RIDA PERWITA SARI ,S.E.,M.Aks., Ak, CA, CPA (UPN Jatim)	Ayu Chairina Laksmi,,S.E., M.App.Com., M.Res., Ak.
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			

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CODE	PRESENTER	TITLE	TOPIC	ROOM	CHAIR	MODERATOR
27	Rizke Nofitriyeni	KARAKTERISTIK AUDITOR TERHADAP DUGAAN TERJADINYA MANIPULASI LAPORAN KEUANGAN DAN MODIFIKASI PROGRAM AUDIT	Auditing	ROOM 3	Hendi Yogi Prabowo, SE, M.For.Accy., Ph.D.,CFRA, CAMS.	Kinanthi Putri Ardiani,,S.E., M.Ak.
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 SOCIAL 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			

103	Anggelina Margareta Riamelia Montolalu	FAKTOR YANG MEMPENGARUHI OPINI AUDIT GOING CONCERN PERUSAHAAN MANUFAKTUR BURSA EFEK INDONESIA	Auditing	ROOM 4	Dr. Syahril Djaddang, SE., M.Si., Ak., CA. (Univ Pancasila)	Rizki Hamdani, S.E., M.Ak.
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 AUDITOR, TIME PRESSURE, DAN INDEPENDENSI TERHADAP KEMAMPUAN AUDITOR MENDETEKSI KECURANGAN	Auditing			
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			

DAY 1 | THURSDAY 24 NOVEMBER 2022 | 14.45-16.15 WIB | SESSION 4 | HYBRID

CODE	PRESENTER	TITLE	TOPIC	ROOM	CHAIR	MODERATOR
23	Riyang Mardini	FACTORS AFFECTING THE COMPLIANCE OF MSME TAXPAYERS (FOOD AND BEVERAGE SECTOR IN BANDUNG CITY)	Taxation	ROOM 1	Prof. Dr. Indrawati Yuhertiana, MM., Ak., CA., CMA	Riska Dwi Astuti, S.Pd., M.Sc.
49	Eko Prasetyo	PROJECT-BASED LEARNING SYSTEM MODEL IN COURSES ADVANCED ACCOUNTING	Financial Accounting			
22	Rayhan Azis	USE OF ACCOUNTING INFORMATION SYSTEM TO ADVANCE THE WELFARE OF MSMES	Information Systems			

DAY 1 | THURSDAY 24 NOVEMBER 2022 | 14.45-16.15 WIB | SESSION 4 | ONLINE

CODE	PRESENTER	TITLE	TOPIC	ROOM	CHAIR	MODERATOR
15	Elvira Luthan	INVESTOR SENTIMENT AND IPO PERFORMANCE ON THE INDONESIA STOCK EXCHANGE IN CONDITIONS DURING THE COVID-19 PANDEMIC	Corporate Finance	ROOM 2	Arief Rahman, SIP., SE., M.Com., Ph.D., Cert D.A.	Reni Yendrawati, Dra., M.Si.
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	ROOM 3	Dr. Nurmala Ahmar, SE., M.Si., Ak., CA (Univ Pancasila)	Reny Lia Riantika, S.E., Ak., M.Acc.
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	Financial Accounting			

		INDUSTRIAL SECTORS LISTED ON THE INDONESIA STOCK EXCHANGE IN THE PERIOD 2017-2020)				
136	Siti mutmainnah	DETERMINAN TINGKAT TRANSPARANSI ANGGARAN MELALUI WEBSITE PEMERINTAH PROVINSI DI INDONESIA	Public Sector Accounting			

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CODE	PRESENTER	TITLE	TOPIC	ROOM	CHAIR	MODERATOR
104	Melisa Fransisca Lo	DETERMINAN KEPATUHAN WAJIB PAJAK UMKM DENGAN VARIABEL MODERASI PEMANFAATAN INSENTIF PAJAK DI KOTA MANADO	Taxation	ROOM 4	Yuni Nustini, Dra., MAFIS., Ph.D., CA. Ak.	Umi Sulistiyanti, S.E., Ak., M.Acc.
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			

DAY 2 | FRIDAY 25 NOVEMBER 2022 | 08.30-10.00 WIB | SESSION 1 | ONLINE

CODE	PRESENTER	TITLE	TOPIC	ROOM	CHAIR	MODERATOR
94	Siti Aisyah	ANALISIS EFEKTIVITAS PERAN AUDIT INTERNAL ATAS PENGENDALIAN PERSEDIAAN BARANG DAGANG PADA PT. ANEKA RAGAM ENGINEERING	Auditing	ROOM 1	Mahmudi, Dr., SE., M.Si., Ak., CMA	Rizki Hamdani, S.E., M.Ak.
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	PENGELOLAAN 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	ROOM 2	Rifqi Muhammad, SE., SH., M.Sc., SAS., ASPM., Ph.D.	Reny Lia Riantika, S.E., Ak., M.Acc.
19	Muhammad Abdi Munsyih Julaytenth	PENERAPAN AI PADA PENYEMPURNAAN SISTEM INFORMASI PEMERINTAH DAERAH DI DPMPSTP KABUPATEN NGANJUK	Information Systems			
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 Sugiarta Sanjaya	DAMPAK DIVIDEN SEBELUMNYA, TATA KELOLA PERUSAHAAN, DAN UKURAN PERUSAHAAN PADA KEBIJAKAN DIVIDEN	Financial Accounting			
20	Shabrina Rahma Anindya	POTENTIAL RISK MANAGEMENT DESIGN BASED ON ISO 31000:2018 A CASE STUDY OF RSUD BLUD X	Public Sector Accounting	ROOM 3	Dr. Zuhrohtun, SE., M.Si., Ak. CRP., CIIQA (UPN Jogja)	Muhammad Fadhly Rizky Octavio, S.Ak., M.Ak.
30	Neni Meidawati	DETERMINAN: PENGUNGKAPAN EMISI KARBON	Financial Accounting			
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 PADA PERUSAHAAN PERBANKAN YANG TERDAFTAR DI BEI TAHUN 2017-2021	Financial Accounting			
106	Rifka Tunnajiha	EARNINGS MANAGEMENT, LEVERAGE AND EARNINGS QUALITY IN MANUFACTURING COMPANIES IN INDONESIA	Financial Accounting	ROOM 3	Dr. Zuhrohtun, SE., M.Si., Ak. CRP., CIIQA (UPN Jogja)	Muhammad Fadhly Rizky Octavio, S.Ak., M.Ak.
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, Elsy Mayshelly	DAMPAK KAPASITAS EKONOMI, TATA KELOLA ANGGARAN, DAN KINERJA KEUANGAN TERHADAP KESEJAHTERAAN MASYARAKAT DI D. I. YOGYAKARTA	Public Sector Accounting	ROOM 4	Arief Rahman, SIP., SE., M.Com., Ph.D., Cert D.A.	Ahada Nurfauziya, S.E., M.Ak., Ak.
58	Mellani Yulastina	PROBLEMETIKA PENATAUSAHAAN ASET TETAP DI TENGAH DILEMA MEMPERTAHKAN OPINI WTP: PERSPEKTIF PENGELOLA	Public Sector Accounting			
60	Siti Mutmainnah	DETERMINAN TINGKAT TRANSPARANSI ANGGARAN MELALUI WEBSITE PEMERINTAH PROVINSI DI INDONESIA	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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CODE	PRESENTER	TITLE	TOPIC	ROOM	CHAIR	MODERATOR
71	annisa abubakar lajhie	PENGARUH CORPORATE GOVERNANCE DAN ASIMETRI INFORMASI TERHADAP NILAI PERUSAHAAN DI INDONESIA	Financial Accounting	SPECIAL ROOM	Dekar Urumsah, SE., S.Si., M.Com(IS), Ph.D., CFPA.	Hendi Yogi Prabowo, SE, M.For.Accy., Ph.D., CFPA, CAMS.
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 REPONBILITY 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			
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 PETAJAM PASER UTARA)	Public Sector Accounting		
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DAY 2 | FRIDAY 25 NOVEMBER 2022 | 10.15-11.45 WIB | SESSION 2 | ONLINE

CODE	PRESENTER	TITLE	TOPIC	ROOM	CHAIR	MODERATOR
10	Niva	THE EFFECT OF FINANCIAL RATIOS ON THE FINANCIAL PERFORMANCE IN PHARMACEUTICAL SECTOR COMPANIES	Financial Accounting	ROOM 1	Hadri Kusuma, Prof., Dr., MBA.	Majang Palupi, Dr., BBA., MBA.
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			
68	Nurul Hidayanti	THE FACTORS THAT AFFECT FINANCIAL DISTRESS DURING THE COVID-19 PANDEMIC	Financial Accounting	ROOM 2	Ayu Chairina Laksmi, S.E., M.App.Com., M.Res., Ak.	Ahada Nurfauziya, S.E., M.Ak., Ak.
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	Auditing	ROOM 3	Arief Rahman, SIP., SE., M.Com., Ph.D., Cert D.A.	Riana Mahfuroh, S.E., M.Acc.
9	Muhamad Rifandi	IMPLEMENTATION OF ENVIRONMENTAL ACCOUNTING TO WASTE MANAGEMENT OPERATIONAL COSTS OF PKU MUHAMMADIYAH GAMPING HOSPITAL	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	ROOM 4	Mahmudi, Dr., S.E., M.Si.	Maulidyati Aisyah, S.E., M.Com (Adv).
129	Pratana Puspa Midiastuty	EFFECT OF TAX PLANNING, DEFERRED TAX BURDEN, AND DEFERRED TAX ASSET ON EARNINGS MANAGEMENT	Taxation			
97	Akhmad Syarifudin	FINANCIAL MANAGEMENT AND REGIONAL REVENUE PROJECTION WITH THE ISSUANCE OF THE HKPD LAW	Public Sector Accounting			
111	Ana Sopanah	PUBLIC PARTICIPATION IN BUDGETING PRACTICES IN VILLAGE GOVERNMENT	Public Sector Accounting	ROOM 4	Mahmudi, Dr., S.E., M.Si.	Maulidyati Aisyah, S.E., M.Com (Adv).
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 (FINTECH) ACCEPTANCE: A STUDY WITH TECHNOLOGY ACCEPTANCE MODEL (TAM)	Sharia Accounting			

DAY 2 | FRIDAY 25 NOVEMBER 2022 | 13.15-14.45 WIB | SESSION 3 | ONLINE

CODE	PRESENTER	TITLE	TOPIC	ROOM	CHAIR	MODERATOR
16	Husna Roza	ANALYSIS OF FACTORS THAT INFLUENCE ON ETHICAL CONSIDERATIONS OF FUTURE ACCOUNTANTS	Accounting Education	ROOM 1	Ayu Chairina Laksmi, S.E., M.App.Com., M.Res.,Ak.,CA.,Ph.D, CPA	Kinanthi Putri Ardiani,,S.E., M.Ak.
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			
51	Michael Anthony	EVALUATION OF INTERNAL CONTROL EVALUATED BASED ON DIGITAL AUDIT OF MONITORING AND RISK ASSESSMENT ACTIVITIES BY AUDITORS	Auditing	ROOM 2	Yuni Nustini,Dra.,MAFIS., Ak., Ph.D.	Riana Mahfuroh,,S.E., M.Acc.
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	Yuannisa Aisanafi	DOES DEGREE OF ENTERPRISE RISK MANAGEMENT IMPACTS BANK OPERATING PERFORMANCE? TIER CATEGORY ANALYSIS	Corporate Governance			
13	Rita Rahayu	DIGITAL FINANCIAL LITERACY AND WOMEN ECONOMIC EMPOWERMENT	Financial Management	ROOM 3	Hadri Kusuma, Prof., Dr., MBA.	Maulidyati Aisyah,,S.E., M.Com(Adv).
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			
120	Yunice Karina Tumewang	A BIBLIOMETRIC ANALYSIS OF MAQASHID SHARIA STUDIES AND DIRECTION FOR FUTURE RESEARCH	Sharia Accounting	ROOM 4	Arief Rahman, SIP., SE., M.Com.,Ph.D., Cert D.A.	Rifqi Muhammad,,S.E., M.Sc.
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			

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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CODE	PRESENTER	TITLE	TOPIC	ROOM	CHAIR	MODERATOR
18	Muhammad Abdi Munsyii Julaytenth	ANALISIS KEUANGAN NEGARA DENGAN METODE BENCHMARKING TERHADAP KEBERHASILAN PEMINDAHAN IBU KOTA KUSANTARA	Financial Management	ROOM 1	Dr. Dra. Dessy Isfianadewi, M.M. (Prodi Manajemen UII)	Riana Mahfuroh, S.E., M.Acc.
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	ACCRAUAL 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	ROOM 2	Drajat Armono, Dr., SE, M.Si. (Sarter AP)	Reni Yendrawati, Dra., M.Si.
96	Purwita Sari	ANALISIS SISTEM PENGENDALIAN MANAJEMEN DALAM PENERIMAAN DAN PENYALURAN ZAKAT PADA KANTOR BAZNAS PROVINSI SUMATERA UTARA	Management Accounting			
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			
136	Siti mutmainnah	DETERMINAN TINGKAT TRANSPARANSI ANGGARAN MELALUI WEBSITE PEMERINTAH PROVINSI DI INDONESIA	Public Sector Accounting			
134	Tarjo	EXPLORE THE POTENTIAL FOR TOURIST SCAMS IN INDONESIA	Forensic Accounting	ROOM 3	Rifqi Muhammad, SE., SH., M.Sc., SAS., ASPM., Ph.D.	Muamar Nur Kholid, S.E., M.Ak., Akt.
8	Baiq Farida Maulina	ANALISIS AKUNTABILITAS, EFEKTIVITAS, DAN TRANSPARANSI LAPORAN KEUANGAN LAZISMU DEPOK DALAM PERSPEKTIF PSAK 109	Sharia Accounting			
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	ROOM 4	Ayu Chairina Laksmi, S.E, M.App.Com., M.Res.,Ak.,CA.,Ph.D, CPA	Umi Sulistiyanti,S.E., Ak., M.Acc.
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			
40	Mery Enggar Palupi	KEPATUHAN WAJIB PAJAK UMKM DI INDONESIA: PERSPEKTIF PENGENDALIAN INTERNAL DAN EKSTERNAL	Taxation			
42	RAFI'I HABIB AL RASYID	TAX COMPLIANCE COST: AN ASYMMETRIC INFORMATION PERSPECTIVE	Taxation			
43	Raida Milla Hayati	PENGARUH HARGA TRANSFER, PROFITABILITAS, DAN CORPORATE GOVERNANCE TERHADAP PENGHINDARAN PAJAK	Taxation			