



Ikatan Akuntan Indonesia  
Wilayah Jawa Timur



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## PROSIDING

### KONFERENSI REGIONAL AKUNTANSI (KRA) III

#### TAHUN 2016 JEMBER RAYA

## “AKUNTANSI HIJAU DAN FORENSIK UNTUK MERESPON DINAMIKA PERUBAHAN GLOBAL”

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## **SAMBUTAN KETUA PANITIA KRA III TAHUN 2016 JEMBER RAYA**

*Assalamu'alaikum Warahmatullahi Wabarakatuh*

Salam Respek, Harmoni dan Sinergi – Bersama kita bisa, Kita bisa karena kita bersama. Puji syukur kehadiran Allah SWT yang telah memberikan kita rahmat hidayah-Nya sehingga kita dapat berkumpul dalam kegiatan Konferensi Regional Akuntansi (KRA) III Tahun 2016 yang mengambil tema Akuntansi Hijau dan Forensik untuk Merespon Dinamika Perubahan Global.

Berbeda dengan KRA sebelumnya, KRA III penuh nuansa tiga

1. Diselenggarakan di tiga perguruan tinggi di Jember yakni Universitas Jember, Universitas Muhammadiyah Jember, dan STIE Mandala Jember.
2. Terdapat tiga kegiatan baru yakni Updating kepada guru-guru akuntansi SMK/SMA se Besuki Raya, Forum komunikasi himpunan mahasiswa jurusan akuntansi, dan forum silaturahmi untuk Kajur/Sekjur/KPS S1.

Karenanya, pada pembukaan ini juga disuguhkan

1. Tiga komoditas unggulan Jember, Kopi Kedelei dan Kakao
2. Tiga budaya unggulan Jember, Musik Patrol, Tari Petik Kopi, dan JFC.

Jumlah paper yang masuk mencapai 363 artikel yang kemudian diseleksi menjadi 172. Hal ini menjadi kebahagiaan tersendiri dengan adanya peningkatan antusiasme penelitian akuntansi untuk diseminasi dalam upaya memperoleh masukan perbaikan kualitas paper penelitian. Seluruh paper yang dipresentasikan memperoleh fasilitas untuk dapat dimuat di jurnal nasional yang menjadi anggota aliansi jurnal sejati, dan beberapa artikel yang terbaik memperoleh kesempatan untuk dimuat di jurnal akuntansi terakreditasi.

KRA utamanya menjadi wadah bagi para peneliti untuk mendapatkan masukan perbaikan kualitas paper penelitian, menjadi media meningkatkan solidaritas akuntan pendidik dan para peneliti di Indonesia, khususnya akuntan pendidik dan Perguruan Tinggi sejati untuk kemajuan penelitian dan pendidikan akuntansi

Kami laporkan, bahwa total peserta yang hadir pada kesempatan ini adalah terdiri dari pemateri, kelompok guru SMK/SMA, mahasiswa serta undangan. Pemateri berasal dari seluruh Indonesia:



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Sumatera, Kalimantan, dan Sulawesi. Untuk guru-guru SMA/SMK dari wilayah Besuki. Untuk mahasiswa adalah himpunan mahasiswa akuntansi dari seluruh Jawa Timur.

Kami menyadari bahwa masa depan IAI, IAI Kapd, ada ditangan anak muda. Terinspirasi oleh keberhasilan salah satu media nasional yang tetap kompetitif ditengah persaingan yang tinggi, dengan menerbitkan halaman khusus anak muda. Sebab di tubuh akuntan muda inilah segenap tumpuan masa depan akuntan dipertaruhkan. Orang bijak sering mengatakan, masa depan bangsa yang baik adalah masa depan yang memiliki kaum muda yang unggul, kompetitif dan baik pula saat sekarang. Karenanya pada kegiatan ini juga difasilitasi inisiasi forum komunikasi himpunan mahasiswa akuntansi dan akuntan muda sejati.

Selamat datang kami ucapkan kepada para pemakalah, pembicara, peserta, moderator serta seluruh Panitia KRA III dari berbagai Perguruan Tinggi Sejati (se Jawa Timur). Berlandaskan KRA III tiga filosofi, yakni respek – harmoni – dan sinergi, dengan semangat kebersamaan, kerjasama dan gotong royong dalam mensukseskan acara ini.

Panitia mengucapkan terima kasih kepada seluruh peserta dan mohon maaf jika tidak semua artikel dapat kami terima karena keterbatasan waktu yang tersedia. Kami berharap, konferensi ini dapat menjadi ajang saling berbagi, saling berjejaring, yang bermanfaat bagi semua peserta yang hadir.

Terima kasih kami ucapkan kepada para pendukung acara ini: Terima kasih kepada para sponsor pendukung KRA III Tahun 2016:

1. PT. Perkebunan Nusantara XII (Persero)
2. PT. Semen Indonesia, Tbk.
3. PT. Bank BTN (Bank Tabungan Negara) Persero
4. PT. PJB Paiton
5. Puslit Kopi dan Kakao Indonesia

Terima kasih kepada Pemerintah Kabupaten Jember dan Dewan Perwakilan Daerah Kabupaten Jember untuk dukungan kegiatan ini. Terimakasih pula kepada Jurnal Akuntansi Universitas di Jawa Timur dan Co-Host/Perguruan Tinggi Pendukung KRA III Jember Raya Tahun 2016. Terima kasih juga kepada Perguruan Tinggi yang proaktif memfasilitasi rapat persiapan KRA III Tahun 2016: Univ. Airlangga, STIE Perbanas, dan Universitas Negeri Surabaya.



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Terima kasih yang sebesar-besarnya untuk Rektor Universitas Jember, Rektor Universitas Muhammadiyah Jember, Ketua STIE Mandala atas dukungan yang luar biasa sehingga acara ini bisa terselenggara.

Kami sangat berterima kasih kepada rekan-rekan panitia yang telah bekerja keras demi terselenggaranya Konferensi ini. Kepada Peserta dan Pemakalah kami mengucapkan selamat mengikuti Konferensi Regional Akuntansi (KRA) III Tahun 2016. Selaku panitia, kami mohon maaf apabila ada kekurangan dalam penyelenggaraan acara ini.

Selamat berkonferensi, selamat datang di Kota Jember, Bumi Pendalungan.

*Wabillahitaufik Walhidayah Wassalamu'alaikum Warahmatullah Wabarakatu*

**Jember, 20 April 2016**

**Alwan Sri Kustono**



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## SAMBUTAN KETUA IAI KAPD WILAYAH JAWA TIMUR

*Assalamu'alaikum Warahmatullahi Wabarakatuh.*

Puji syukur kupanjatkan kehadiran Allah SWT yang telah memberikan rahmat hidayah-Nya sehingga Konferensi Regional Akuntansi (KRA) III Tahun 2016 di kota Jember Raya terlaksana.

Sinergi dalam membangun budaya meneliti merupakan salah satu tujuan dari diadakannya Konferensi Regional Akuntansi (KRA). KRA diselenggarakan secara berkelanjutan setiap tahun oleh Ikatan Akuntan Indonesia Kompartemen Akuntan Pendidik (IAI KAPd) Wilayah Jawa Timur. KRA merupakan silaturahmi ilmiah, media komunikasi hasil penelitian dan wadah bagi para peneliti untuk mengasah dan meningkatkan kuantitas dan kualitas penelitian serta *state of the art* disiplin akuntansi

Selamat datang dan ucapan terima kasih, kami haturkan kepada para pembicara, pemakalah, peserta, dan moderator, panitya serta seluruh partisipan KRA III, yang berasal dari berbagai Perguruan Tinggi di Indonesia dengan semangat kebersamaan dalam mensukseskan acara ini.

KRA I pada tahun 2014 dengan tema "Accounting For Welfare" diselenggarakan di FEB Universitas Airlangga Surabaya, telah menorehkan kesuksesan dan terlaksana secara baik dengan hasil 66 Paper yang lolos dari 83 Paper dan di hadiri 300 peserta. KRA II pada tahun 2015 dengan tema "Strategi Pengembangan Pendidikan Akuntansi dalam Era Masyarakat Ekonomi ASEAN" diselenggarakan di FEB Universitas Kanjuruhan Malang, menghasilkan 160 Paper yang lolos dari 228 Paper yang masuk. Untuk tahun 2016 ini, KRA III dengan tema "Akuntansi Hijau dan Forensik untuk Merespon Dinamika Perubahan Global" diselenggarakan di Tiga Perguruan Tinggi di Kota Jember (FE Universitas Jember, FE Universitas Muhammadiyah Jember, STIE Mandala Jember), menghasilkan 172 Paper yang lolos dari 363 yang masuk. Dari tahun ke tahun, partisipasi terhadap pelaksanaan KRA semakin meningkat, seiring meningkatnya kuantitas penelitian dan kualitas hasil penelitian. Untuk itu, kami mengucapkan terima kasih atas dukungan dan partisipasi semua pihak sehingga pelaksanaan KRA semakin efektif.

Pada Konferensi Regional Akuntansi III terdapat juga media meningkatkan solidaritas dan peran para akuntan pendidik IAIKAPd Wilayah Jawa Timur, dengan para guru pengajar bidang Akuntansi di tingkat SMA/SMK Jawa Timur dan para mahasiswa sebagai Anggota IAI Muda.

Sekretariat:

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Hal tersebut merupakan wujud komitmen dan pengabdian masyarakat akuntan pendidik untuk berbagi ilmu tentang perkembangan ilmu akuntansi kepada para Pendidik di jenjang SMA/SMK di Jawa Timur. Aliansi jurnal IAIKAPd Jawa Timur terbentuk pada saat KRA II tahun 2015, merupakan manfaat unggulan juga dari KRA. Oleh karenanya, paper-paper terbaik dari KRA III akan dipublikasikan pada jurnal akreditasi nasional yang tergabung dari Aliansi Jurnal IAIKAPd Jawa Timur, minimal 15 paper terbaik akan dipublikasikan pada jurnal terakreditasi nasional di Jawa Timur tersebut.

Co- Host/ Perguruan Tinggi Pendukung sangat menentukan keberhasilan KRA. Untuk itu ijin saya menyebutkan semua Universitas yang mendukung pelaksanaan KRA sebagai ungkapan terimakasih atas kebersamaannya: Universitas Airlangga, Universitas Brawijaya, Universitas Ciputra Surabaya, Universitas Gajayana Malang, Universitas Islam Negeri Maulana Malik Ibrahim Malang, Universitas Islam Malang, Universitas Kanjuruhan Malang, Universitas Katolik Widya Mandala Surabaya, Universitas Kristen Petra Surabaya, Universitas Ma Chung Malang, Universitas Merdeka Malang, Universitas Muhammadiyah Malang, Universitas Muhammadiyah Sidoarjo, Universitas Muhammadiyah Surabaya, Universitas Negeri Malang, Universitas Negeri Surabaya, Universitas Surabaya, Universitas Trunojoyo Madura, Universitas Widyagama Malang, UPN Veteran Jawa Timur, Universitas 17 Agustus 1945 Surabaya, Universitas 17 Agustus 1945 Banyuwangi, Politeknik Negeri Malang, STIE Malangkececwara, STIE Perbanas Surabaya, STIE Widyagama Lumajang, STIESIA Surabaya.

Terima kasih kepada para sponsor pendukung KRA III Tahun 2016:

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3. PT Semen Indonesia, Tbk.
4. PT. PJB Paiton
5. Puslit Kopi dan Kakao Indonesia

Pada tahun 2017, kami selaku Pengurus IAI KAPd Wilayah Jawa Timur merencanakan kegiatan KRA IV Tahun 2017 dan mengharapkan partisipasi dan dukungan dari Perguruan Tinggi di Jawa Timur yang telah mendukung KRA III Tahun 2016 terus mengalir untuk kesuksesan acara KRA



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yang akan datang. Kami sangat berterima kasih kepada rekan-rekan panitia yang telah bekerja keras dengan rasa kebersamaan, demi Konferensi ini.

*Wabillahitaufik Walhidayah*

*Wassalamu'alaikum Warahmatullah Wabarakatuh*

Ketua IAI KAPd Wilayah Jawa Timur

**Prof. Dr. Dian Agustia, SE., M.Si., Ak., CMA., CA.**





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## A. LATAR BELAKANG

Konferensi Regional Akuntansi (KRA) merupakan acara Ikatan Akuntan Indonesia Kompartemen Akuntan Pendidik (IAI KAPd) Wilayah Jawa Timur dengan tujuan menjadi wadah bagi para peneliti untuk mendapatkan masukan perbaikan kualitas *paper* penelitian sehingga semakin meningkat dari sisi kuantitas dan kualitas hasil penelitian, dan sebagai media komunikasi hasil penelitian serta *state of the art* disiplin akuntansi. KRA akan diselenggarakan secara berkelanjutan setiap tahun yang bertempat pada Perguruan Tinggi di Jawa Timur. KRA Pertama pada tahun 2014 dengan tema "Accounting For Welfare" diselenggarakan di FEB Universitas Airlangga. Selanjutnya, KRA Kedua pada Tahun 2015 mengangkat tema "Strategi Pengembangan Pendidikan Akuntansi dalam Era Masyarakat Ekonomi ASEAN" diselenggarakan di FEB Universitas Kanjuruhan Malang. Untuk tahun 2016 ini, KRA Ketiga akan diselenggarakan di Tiga Perguruan Tinggi di Kota Jember (FE Universitas Jember, FE Universitas Muhammadiyah Jember, STIE Mandala Jember). Tema yang diusung pada KRA III ini adalah "**Akuntansi Hijau dan Forensik untuk Merespon Dinamika Perubahan Global**".

Selain memaparkan hasil penelitian akuntansi, KRA III juga mengadakan Forum Diskusi Ketua Departemen/Jurusan, Sekretaris Jurusan, Ketua Program Studi (KPS) S1 yang akan membahas baik pendidikan dan isu terkini (*current issue*) bidang akuntansi dan bisnis. Hasil pertemuan forum ini diharapkan dapat menjadi masukan dalam pengembangan kurikulum dan bahan ajar dalam proses pendidikan. Terdapat pula Rapat Aliansi Jurnal untuk menunjang kemajuan pengelolaan Jurnal di setiap Universitas dan Forum Anggota Muda IAI dengan Himpunan Mahasiswa Akuntansi untuk meningkatkan kegiatan tingkat mahasiswa guna mempersiapkan kompetensi mahasiswa menjadi Akuntan Profesional.

Kegiatan KRA ini selain membantu para peneliti untuk mendapatkan masukan penelitian agar lebih berkualitas, juga membuka kesempatan bagi para peserta untuk mengikuti perkembangan keilmuan terkini dan dapat memperluas jaringan kerjasama (*network*) antar berbagai perguruan tinggi.



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## **B. TEMA KEGIATAN**

### **Akuntansi Hijau dan Forensik untuk Merespon Dinamika Perubahan Global**

## **C. BIDANG KAJIAN**

### **Sektor Privat**

1. Akuntansi Keuangan dan Pasar Modal (AKPM)
2. Akuntansi Manajemen dan Keprilakuan (AKMP)
3. Sistem Informasi, Pengauditan, dan Etika Profesi (SIAEP)
4. Perpajakan (PPJK)
5. Akuntansi Syariah (AKSR)
6. Pendidikan Akuntansi (PAK)
7. Corporate Governance, CSR dan Fraud & Forensic Accounting (CG)

### **Sektor Publik**

1. Akuntansi Keuangan (ASPAK)
2. Akuntansi Manajemen (ASPAM)
3. Sistem Informasi dan Auditing (ASPSIA)
4. Good Governance (ASPGG)

## **D. PESERTA KRA III TAHUN 2016 JEMBER RAYA**

Bidang kajian hasil penelitian yang dibahas dalam konferensi ini sangat strategic dalam pengembangan pendidikan, praktik akuntansi swasta dan sector public, maka konferensi ini layak untuk diikuti oleh:

1. Praktisi bisnis
2. Pejabat pemerintah dan sector public
3. Akademisi
4. Peneliti
5. Mahasiswa (Diploma, S1, S2, S3) bidang akuntansi, keuangan dan bisnis



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## E. WAKTU DAN TEMPAT PELAKSANAAN

Rabu-Kamis, 20 - 21 April 2016

FE Universitas Jember

Jl. Kalimantan No. 37, Jember

FE Universitas Muhammadiyah Jember

Jl. Karimata No. 49 Jember

STIE Mandala Jember

Jl. Sumatera No. 118-120 Jember

## F. DAFTAR ARTIKEL LOLOS SELEKSI BLIND REVIEW KRA III TAHUN JEMBER RAYA

### Lampiran

### KEPUTUSAN KETUA IKATAN AKUNTAN INDONESIA

### KOMPARTEMEN AKUNTAN PENDIDIK (IAI KAPd) JAWA TIMUR NOMOR: KEP 02/SK/KETUA/IAI KAPd-JTM/IV/2016

### TENTANG PENGUMUMAN ARTIKEL LOLOS SELEKSI BLIND REVIEW KONFERENSI REGIONAL AKUNTANSI (KRA) III TAHUN 2016 JEMBER RAYA

#### PENGUMUMAN ARTIKEL LOLOS SELEKSI BLIND REVIEW KONFERENSI REGIONAL AKUNTANSI (KRA) III TAHUN 2016 JEMBER RAYA

| No | Kode Paper | Judul Paper   | Penulis                                    | Instansi  |
|----|------------|---|--|---|
| 1  | AKMP-001   | PENGARUH MEDIASI <i>PERCEIVED FAIRNESS</i> TERHADAP HUBUNGAN PENGANGGARAN PARTISIPATIF DENGAN KINERJA MANAJER PADA PROSES PENGANGGARAN DI PEMERINTAH KABUPATEN SIDOARJO | Rizkia Ananda dan I Made Narsa             | Universitas Airlangga                               |
| 2  | AKMP-008   | PELESTARIAN BUDAYA BATIK TULIS KLASIK BERDASAR FALSAFAH AWANGGENDHONG NGINDHIT: DI MANA PERAN ILMU AKUNTANSIDAN AKUNTAN?  | Noorlailie Soewarno, Bambang Tjahjadi      | Universitas Airlangga Surabaya                      |
| 3  | AKMP-014   | STRATEGI INOVASI, KINERJA PROSES INTERNAL DAN KINERJA KEUANGAN DALAM SATU KONTINUM PADA PEMODELAN MEDIASI   | Hariyati, Bambang Tjahjadi                 | Universitas Negeri Surabaya                         |
| 4  | AKMP-015   | FORMULASI STRATEGI BISNIS PADA PT ABATTOIR SURYA JAYA : PENDEKATAN QUANTITATIVE STRATEGIC PLANNING MATRIX (QSPM)  | Tamadoy Thamrin Hasibuan Rida Perwita Sari | Universitas Pembangunan Nasional Veteran Jawa Timur |
| 5  | AKMP-016   | POSISI ETIKA DAN PERBEDAAN GENDER DALAM MENENTUKAN PERSEPSI ETIKA PENGGELAPAN PAJAK: SUATU PENDEKATAN EKSPERIMEN  | Heru Tjaraka Yanuar Nugroho                | Universitas Airlangga                               |

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| 6  | AKMP-018 | Analisis Investment Opportunity Set (IOS) Perusahaan Sektor Perbankan Di Bursa Efek Indonesia   | Omi Pramiana, Dhani Ichsannudin Nur, Diah Hari S.             | UPN Veteran Jawa Timur            |
| 7  | AKMP-019 | MEMBANGUN TOWS DENGAN PENDEKATAN SPIRITUALITAS DALAM RANGKA PERUMUSAN STRATEGI KEUANGAN (Studi Kasus pada PT. Pegadaian(Persero) Unit Pegadaian Cabang (UPC) Srengat)                             | Wiwik Sunarti, Henni Indarr                                   |                                   |
| 8  | AKMP-022 | IDENTIFIKASI PERILAKU MANAJEMEN MELALUI KEPUTUSAN MANAJEMEN TERHADAP FINANCIAL STATEMENT FRAUD  | Anita Wijayanti, Kartika Hendra Titisasri                     | Universitas Islam Batik Surakarta |
| 9  | AKMP-026 | Pengaruh Pengetahuan Managerial Berwirausaha dan Akuntansi Manajemen terhadap Penggunaan Informasi Keuangan dengan Ketidak Pastian Lingkungan sebagai Variabel Moderasi                           | Moch. Farid Nanang Shonhadji                                  | STIE Perbanas                     |
| 10 | AKMP-027 | VALUE ADDED INTELLECTUAL CAPITAL, GCG DAN STRUKTUR KEPEMILIKAN ATAS KINERJA KEUANGAN  | Rosalia Budi Ratnasari, Kartika Hendra Titisari, Riana R Dewi | Universitas Islam Batik Surakarta |
| 11 | AKMP-028 | PERAN VIRTUAL OFFICE DALAM MEMINIMALKAN BEBAN USAHA OUTSTANDING ORGANIZER DI SURABAYA   | Theresa Felicia, Lucy Erlinda Sonia                           | Universitas Surabaya              |
| 12 | AKMP-029 | PENGARUH PENERAPAN KONVERGENSI IFRS, FOREIGN OWNERSHIP, DAN FAMILY CONTROL TERHADAP AUDIT DELAY   | IkhsanFathoni, Ari KuncaraWidagdo, Siti Rochmah Ika           | Universitas Sebelas Maret         |
| 13 | AKMP-033 | Analisis Pengaruh Diversitas Gender dan Ukuran Dewan Terhadap Tanggung Jawab Sosial Perusahaan (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia pada Tahun 2014)  | Gladys Nieke P. Rachmanda Desi Adhariani                      | Universitas Indonesia             |
| 14 | AKMP-036 | TINJAUAN KEMBALI HUBUNGAN ANTARA PARTICIPATIVE BUDGETING DAN KINERJA PENGARUH MORAL REASONING, RELIGIUSITAS, INDEPENDENSI, DAN SKEPTISISMA PROFESIONAL TERHADAP KUALITAS AUDIT AUDITOR PEMERINTAH | Dianwicakasih Arieftiara, Loggar Bhilawa                      | Universitas Negeri Surabaya       |
| 15 | AKMP-037 | MODEL ANALISIS PENGANGGARAN: GENDER SEBAGAI VARIABEL MODERATING PADA PERUSAHAAN MANUFAKTUR DI JAWA TIMUR  | Dwi Suhartini, Sri Hastuti, Rida Perwitasari                  | UPN Veteran Jawa Timur            |



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| 16 | AKMP-038 | PENGARUH UKURAN PERUSAHAAN, PROFITABILITAS, FINANCIAL LEVERAGE, NET PROFIT MARGIN DAN WINNER/LOSSER STOCK TERHADAP PRAKTIK PERATAAN LABA   | Wulan Retnowati<br>Nana Nofianti<br>Novia Lailatul<br>Fazriyah                   | Universitas Sultan Ageng<br>Tirtayasa |
| 17 | AKMP-039 | Pengaruh Manajemen Laba Terhadap Pengungkapan Laporan Tanggung Jawab Sosial, Dengan Tata Kelola Perusahaan Sebagai Variabel Pemoderasi   | Anindya Kiranadan<br>Fitriany  | Universitas Indonesia                 |
| 18 | AKMP-040 | Peran Moderasi Framing dan Gaya Kognitif terhadap Bias Efek Urutan Bukti dalam Keputusan Penganggaran  | Wulandari Fitri<br>Ekasari,<br>Supriyadi   | Universitas Airlangga                 |
| 19 | AKMP-041 | PENGARUH INTELLECTUAL CAPITAL TERHADAP KINERJA PERUSAHAAN  | Taufiq Jibu<br>Imam Subekti  | Universitas Brawijaya<br>Malang       |
| 20 | AKPM-004 | Pengaruh Rasio Profitabilitas, Resiko Kredit dan Suku Bunga SBI terhadap Rasio Kecukupan Modal pada BPR Se Kabupaten Jember Periode 2010-2013  | Dwi Astuti JS, Alwan<br>Sri Kustono,<br>Muhammad Miqdad                          | Universitas Jember                    |
| 21 | AKPM-005 | STRATEGI INVESTASI KONTRARIAN PADA SAAT KONDISI PASAR <i>BEARISH: KAJIAN TERHADAP ANOMALI SAHAM WINNER - LOSER PERIODE 2013 - 2015</i>   | Meilisa Irawati<br>Alexander, Tarsisius<br>Renald Suganda dan<br>Fitri Oktariani | Universitas Ma Chung<br>Malang        |
| 22 | AKPM-006 | KAJIAN EFISIENSI PASAR MODAL INDONESIA: STUDI ANOMALI ROGALSKI, WEEK FOUR, MONDAY, DAN WEEKEND EFFECT  | Edward Jovi Setiaji<br>dan Tarsisius Renald<br>Suganda                           | Universitas Ma Chung<br>Malang        |
| 23 | AKPM-007 | PENGARUH FREE CASH FLOW, LEVERAGE, CORPORATE GOVERNANCE TERHADAP MANAJEMEN LABA PADA PERUSAHAAN PERBANKAN DI BURSA EFEK INDONESIA  | Marista Oktaviani,<br>Ihyaul Ulum dan Sri<br>Wahjuni Latifah                     | Universitas<br>Muhammadiyah Malang    |
| 24 | AKPM-010 | Pengaruh Aktivitas Pemasaran, Kinerja Keuangan, dan Aset Tidak Berwujud Terhadap Nilai Perusahaan  | Muhammad Teguh<br>Akbar Kombih, Novrys<br>Suhardianto                            | Universitas Airlangga                 |
| 25 | AKPM-014 | PERSEPSI INTERNAL AUDITOR ATAS PENGARUH PERAN PIMPINAN, KONSULTAN, PELATIHAN DAN TEKNOLOGI INFORMASI TERHADAP KONSULTAN, PELATIHAN DAN TEKNOLOGI INFORMASI TERHADAP PENERAPAN AKUNTANSI AKRUAL | Suluh Agus<br>Hendrawan, Debby R.<br>Daniel                                      | Universitas Airlangga                 |
| 26 | AKPM-016 | Pengaruh Perbedaan Gender Dalam Komite Audit Terhadap Praktik Earnings Management Pada Perusahaan Sektor Manufaktur Yang Terdaftar Di Bursa Efek Indonesia tahun 2012-2014                     | Hari Hananto, Stefany<br>Tantilia  | Universitas Surabaya                  |





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| 27 | AKPM-017 | EXTENSIBLE BUSINESS REPORTING LANGUAGE (XBRL): ANALISIS RENCANA PENERAPAN PADA BURSA EFEK INDONESIA (STUDI LITERATUR)                              | Tomy Rizky Izzalqurny, Yosefa Sayekti, Novi Wulandari W. | Universitas Jember                            |
| 28 | AKPM-018 | Studi tentang pengungkapan aspek-aspek dalam Sustainability Report Disclosure dan pengaruhnya terhadap Kinerja Pasar Perusahaan                    | Aisyah Farisa Caesaria, Basuki                           | Universitas Airlangga                         |
| 29 | AKPM-019 | PENGARUH UKURAN PERUSAHAAN, KONTRAK HUTANG, DAN TATA KELOLA PERUSAHAAN TERHADAP VARIABILITAS LABA  | Ikka Tiaraintan Hariyanto, Novrys Suhardianto            | Universitas Airlangga Surabaya                |
| 30 | AKPM-020 | THE EFFECT OF FIRM SIZE AND RATE OF INFLATION ON COST OF CAPITAL: THE ROLE OF IFRS ADOPTION IN THE WORLD   | Aisa Tri Agustini  | Universitas Jember                            |
| 31 | AKPM-023 | Pengaruh penerapan Nilai Wajar terhadap Relevansi Nilai Goodwill   | Samuel Subiyanto, Yie Ke Feliana                         | Universitas Surabaya                          |
| 32 | AKPM-029 | Relevansi Nilai Pengungkapan Rekonsiliasi Laba Segmen Perusahaan   | Nunung Nuryani Phan Ferah                                | Institut Bisnis dan Informatika Kwik Kian Gie |
| 33 | AKPM-030 | Respon Investor Terhadap Implementasi CSR Pada Perusahaan- Prerusahaan Berkapitalisasi Besar (Pendekatan Teori Legitimasi dan Decision Usefulness) | Juniarti   | Fakultas Ekonomi Universitas Kristen Petra    |
| 34 | AKPM-032 | ANALISIS PERBEDAAN TINGKAT RISIKO ANTARA STRUKTUR KEPEMILIKAN TERKONSENTRASI DAN TERSEBAR PADA BANK UMUM DI INDONESIA                              | Friska Putri Lestari, Ika Permatasari                    | Universitas Negeri Surabaya                   |
| 35 | AKPM-033 | PENGARUH FREE CASH FLOW, OUTSIDER OWNERSHIP, LEVERAGE, DAN KEBIJAKAN DIVIDEN TERHADAP KOS KEAGENAN   | Ni Luh Ayu Sukrisna Dewi, Gerianta Wirawan Yasa          | Universitas Udayana                           |
| 36 | AKPM-036 | REAKSI PASAR TERHADAP PENGUMUMAN PERGANTIAN CHIEF EXECUTIVE OFFICER (CEO) DI INDONESIA   | Deshinta Amalia Sholihah, Zaenal Fanani                  | Universitas Airlangga                         |
| 37 | AKPM-039 | KAJIAN EMPIRIS INTELLECTUAL CAPITAL TERHADAP CORPORATE FINANCIAL PERFORMANCE DENGAN FIRM SIZE SEBAGAI PEMODERASI                                   | Shyen Riesca Poernomo, Sendy Cahyadi                     | Universitas Ma Chung Malang                   |
| 38 | AKPM-040 | REKSA DANA SAHAM: ANALISIS KEBIJAKAN ALOKASI ASET, TINGKAT RISIKO, INDEKS HARGA SAHAM GABUNGAN (IHSG) DAN PEMILIHAN SAHAM                          | Jacko Nobel Leo Christy, Tarsisius Renald Suganda        | Universitas Ma Chung Malang                   |





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| 39 | AKPM-043 | PENGARUH INTELLECTUAL CAPITAL TERHADAP NILAI PERUSAHAAN DENGAN KINERJA PERUSAHAAN SEBAGAI VARIABEL INTERVENING (STUDI EMPIRIS PADA PERUSAHAAN PERBANKAN YANG LISTING DI BURSA EFEK INDONESIA 2012 - 2014)                                 | MOCH. SHULTHONI                                | UNIVERSITAS JEMBER                  |
| 40 | AKPM-044 | ANALISIS PERBEDAAN MANAJEMEN LABA SEBELUM DAN SESUDAH IMPLEMENTASI IFRS   | Ustman, Imam Subekti, Abdul Ghofar             | Universitas Madura                  |
| 41 | AKPM-046 | PENGARUH PENGUNGKAPAN WAJIB KONVERGENSI IFRS, KOMPLEKSITAS AKUNTANSI, DAN MODEL KEBANGKRUTAN ALTMAN TERHADAP TIMELINESS PELAPORAN KEUANGAN (Studi Empiris pada Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia periode 2014) | Fhara Dita Resty Ani Syaiful Hifni Chairina    | Universitas Lambung Mangkurat       |
| 42 | AKPM-048 | Pengaruh Kinerja Modal Intelektual terhadap Kinerja Keuangan  | Noviar Kharismawati, Ihyaul Ulum, Dhaniel Syam | Universitas Muhammadiyah Malang     |
| 43 | AKPM-049 | THE ANALYSIS OF INFLUENCE OF FINANCIAL DISTRESS AND INDEPENDENCE OF BOARD OF COMMISSIONERS ON TAX AGGRESSIVENESS  | Galih Prima Dhamara Evony Silvino Violita      | Universitas Indonesia               |
| 44 | AKPM-054 | PENGARUH STRATEGI BISNIS DAN GOOD CORPORATE GOVERNANCE TERHADAP PRAKTIK MANAJEMEN LABA RIIL (STUDI EMPIRIS PADA PERUSAHAAN MANUFaktur YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2014)  | M. Zaki Alamsyah Djuminah                      | Universitas Sebelas Maret Surakarta |
| 45 | AKPM-056 | Pengaruh Secure, Maturity, Kualitas Auditor, Komite Audit, Dan Sinking Fund terhadap Rating Sukuk   | Dwi Rahayuningsih, Agung Budi Sulistiyo        |                                     |
| 46 | AKPM-057 | Analisis Diferensiasi Abnormal Retrun dan Likuiditas Saham ( Studi Pada Perusahaan Yang Melakukan Stock Split dan Reverse Stock Split di BEI Tahun 2010-2014)   | Pusri Indariyah, Isti Fadah, Sumani            | Universitas Jember (UNEJ)           |
| 47 | AKPM-058 | ANALISIS IMPLEMENTASI PRINSIP AKUNTANSI KONSERVATISME SEBELUM DAN SESUDAH IFRS (STUDI EMPIRIS PADA PERUSAHAAN PERBANKAN YANG TERDAFTAR DI BEI)  | Vita Sidiyanti, Yosefa Sayekti, Bunga Maharani | Universitas Jember                  |
| 48 | AKPM-059 | PENGARUH KONEKSI POLITIK TERHADAP KINERJA PERUSAHAAN (STUDI EMPIRIS PADA PERUSAHAAN LISTING DI BURSA EFEK INDONESIA PERIODE 2006-2014)  | Cahyanto Nugroho                               | Universitas Sebelas Maret Surakarta |

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| 49 | AKPM-060 | PERBANDINGAN PRAKTIK MANAJEMEN LABA PERUSAHAAN MILIK NEGARA DENGAN PERUSAHAAN SWASTA YANG TERDAFTAR DI BURSA EFEK INDONESIA  | Dheddy Permana   | Universitas Sebelas Maret<br>Surakarta                  |
| 50 | AKPM-062 | ANALISIS PENGUNGKAPAN TRANSAKSI NON HALAL PADA BANK UMUM SYARIAH DI INDONESIA  | Sini Nuryani<br>Ai Nur Bayinah   | Sekolah Tinggi Ekonomi<br>Islam SEBI                    |
| 51 | AKPM-063 | Utang, Diversifikasi dan Manajemen Laba  | Prissilia Hartanto<br>Felizia Arni<br>Rudiawarni<br>Senny Harindahyani | Universitas Surabaya                                    |
| 52 | AKPM-065 | ANALISIS PENGARUH TARIF PAJAK DAN ADOPTSI IFRS TERHADAP FOREIGN DIRECT INVESTMENT (FDI) PADA NEGARA-NEGARA BERKEMBANG DI ASIA  | Florecy Marbun, Dwi<br>Martani   | Universitas Indonesia                                   |
| 53 | AKPM-070 | ANALISIS FAKTOR-FAKTOR YANG MEMENGARUHI PERUSAHAAN MELAKUKAN PERGANTIAN KANTOR AKUNTAN PUBLIK (STUDI PADA PERUSAHAAN MANUFaktur YANG TERDAFTAR DI BEI TAHUN 2013-2014) | MARTINA FAJAR<br>YANTI DAN RETNO<br>WULANDARI                          | Universitas Kanjuruhan<br>Malang                        |
| 54 | AKPM-074 | PENGARUH LEGAL ENFORCEMENT TERHADAP HUBUNGAN ANTARA ADOPTSI IFRS DENGAN PRAKIRAAN LABA ANALIS: STUDI BEBERAPA NEGARA DI ASIA   | Rafi Ardiyu Santoso<br>Marsoem, Aria<br>Farahmita                      | Universitas Indonesia                                   |
| 55 | AKPM-075 | PENGADOPSIAN PENUH INTERNATIONAL FINANCIAL REPORT STANDARDS (IFRS) DAN DAMPAKNYA TERHADAP KUALITAS PELAPORAN KEUANGAN DI INDONESIA                                     | Tessya Dwikatresna<br>Harnovinsah                                      | Universitas Mercu Buana<br>Jakarta                      |
| 56 | AKPM-078 | MODAL INTELEKTUAL, KINERJA PERUSAHAAN DAN REPUTASI PERUSAHAAN PADA BANK UMUM DI INDONESIA  | Febriananda Wisang<br>Rossendhy<br>Imam Subekti                        | Universitas Brawijaya<br>Malang                         |
| 57 | AKSR-005 | PENGARUH NILAI PENERBITAN, RATING PENERBITAN DAN UMUR OBLIGASI SYARIAH TERHADAP REAKSI PASAR MODAL   | Putri Wijayaningtyas,<br>Wahidahwati                                   | STIESIA SURABAYA  |
| 58 | AKSR-008 | PENEGASAN KONSEP KEMANUNGGALAN DAN METAFORA ZAKAT TRIYUWONO DALAM PERPAJAKAN: SEANDAINYA (JILID II)  | Yuyung Rizka<br>Aneswari,<br>Nyoman Darmayasa                          | STIE Kesuma Negara<br>Blitar, Politeknik Negeri<br>Bali |

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| 59 | AKSR-011  | STUDI KOMPARATIF PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY PERBANKAN SYARIAH INDONESIA DAN MALAYSIA DALAM PERSPEKTIF SHARIAH ENTERPRISE THEORY  | Devy Krisnawati, Puji Handayati                         | Universitas Negeri Malang                  |
| 60 | AKSR-012  | PENGARUH KINERJA KEUANGAN BERDASARKAN ISLAMICITY PERFORMANCE INDEX TERHADAP PENGUNGKAPAN ISLAMIC SOCIAL REPORTING (STUDI KASUS PADA PERBANKAN SYARIAH DI INDONESIA)  | Yesi Desiskawati<br>Ulfi Kartika Oktaviana              | UIN Maliki Malang                          |
| 61 | AKSR-014  | PENGARUH PROFIT LOSS SHARING FUNDING DAN PROFIT LOSS SHARING FINANCING TERHADAP PROFITABILITAS BANK UMUM SYARIAH DI INDONESIA DENGAN EFISIENSI DAN RISIKO SEBAGAI MEDIASI  | Deddy Kurniawansyah, Dian Agustia                       | Universitas Airlangga                      |
| 62 | AKSR-017  | Analisis Profit Distribution Management (PDM) Bank Syariah di Indonesia Periode 2010-2014<br>Analysis The Profit Distribution Management (PDM) Shariah Bank in Indonesia Period 2010-2014                          | Fitriani Wiwin<br>Masruroh, Rochman Effendi             | Universitas Jember                         |
| 63 | AKSR-023  | MODEL PENETAPAN UJROH BAGI AMIL ZAKAT  | Falikhhatun, Yacop Suparno, Yasmin Umar Assegaff        | Universitas Sebelas Maret                  |
| 64 | AKSR-024  | Korelasi Kehalalan Income Terhadap Keberkahan Zakat dan Infak/Sedekah Dalam Meningkatkan Profit, Investasi dan Kesehatan   | Ardiansyah  | Universitas Muslim Indonesia Makassar      |
| 65 | ASPAK-006 | ANALISIS DAMPAK PENERAPAN BASIS AKUNTANSI AKRUAL PADA LAPORAN KEUANGAN PEMERINTAHAN DAERAH KABUPATEN JEMBER  | Merinta Prameswari, Ade Palupi                          | Universitas Airlangga Surabaya             |
| 66 | ASPAK-007 | KISAH DIBALIK PENGAKUAN PENDAPATAN SAAT PERMULAAN IMPLEMENTASI BASIS AKRUAL PADA AKUNTANSI PEMERINTAH PUSAT THE STORY BEHIND REVENUE RECOGNITION AT THE BEGINNING OF CCRUAL BASIS ON CENTRAL GOVERNMENT ACCOUNTING | Wirawan Purwa Yuwana, Ali Djamhuri, dan Wuryan Andayani | Universitas Brawijaya                      |
| 67 | ASPAK-009 | Penerapan Standar Akuntansi Pemerintah Dan Kompetensi Sumber Daya Manusia Terhadap Kualitas Laporan Keuangan Daerah pada Pemerintahan Kota Makassar  | Anna Sutrisna S, Ridwan Gumilar, Saiful Muchlis         | Universitas Islam Negeri Alauddin Makassar |



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| 68 | ASPAK-010 | FAKTOR – FAKTOR PENENTU PENGALOKASIAN BELANJA MODAL DI INDONESIA: STUDI ANALISIS META   | Dedi Natalia, Zaenal Fanani                                     | Universitas Airlangga                                 |
| 69 | ASPAK-011 | ANALISIS KESIAPAN DALAM IMPLEMENTASI PERATURAN PEMERINTAH NO. 27 TAHUN 2014 TENTANG PENGELOLAAN BARANG MILIK NEGARA PADA PEMERINTAH DAERAH KABUPATEN NGANJUK  | Indrian Supheni, Agustin  | Sekolah Tinggi Ilmu Ekonomi Nganjuk                   |
| 70 | ASPAK-012 | Faktor-Faktor yang Memengaruhi Internet Financial Reporting Pemerintah Daerah dan Implikasinya terhadap Akuntabilitas Laporan Keuangan Daerah   | Gusti Indira Al Hajjriana, Wahyudin Nor, Rano Wijaya            | Universitas Lambung Mangkurat                         |
| 71 | ASPAK-015 | ANALISIS KONDISI KEUANGAN PEMERINTAH DAERAH DI INDONESIA DENGAN METODE KLASSTER   | Agus Suwanto  | Universitas Sebelas Maret Surakarta                   |
| 72 | ASPAK-018 | PENGARUH REPORTING CHANNEL, REPORTING MEDIUM, TENURE DAN REWARD TERHADAP WHISTLEBLOWING INTENTIONS DENGAN PROTECTION SEBAGAI MODERASI (Studi Kasus pada Kantor Pelayanan Pajak Kanwil Direktorat Jenderal Pajak Jawa Tengah II) | Imam Kuswanto, Ari Kuncara Widagdo, Muthmainah                  | Universitas Sebelas Maret                             |
| 73 | ASPAK-019 | UNDERSTANDING FINANCIAL INFORMATION CONFUSION AND CORRUPTION ANXIETY IN GOOD VILLAGE GOVERNANCE PRESSURE  | Indrawati Yuhertiana, Tituk Diah Widayantie, Fajar Saiful Akbar | Universitas Pembangunan Nasional “Veteran” Jawa Timur |
| 74 | ASPAM-003 | PENGARUH TEKANAN EKSTERNAL, STRATEGI ORGANISASI SERTA PENGGUNAAN <i>PERFORMANCE MEASUREMENT SYSTEM</i> TERHADAP KINERJA (Studi Empiris di Lingkungan Kejaksaan Wilayah Jawa Timur   | Heri Tribowo, Wahyu Dwi Ekna dan Suwarno                        | Universitas Airlangga                                 |
| 75 | ASPAM-009 | PELAKSANAAN ANGGARAN DALAM PERSPEKTIF WORKPLACE SPIRITUALITY  | Titus Eko Windarto, Andry Irwanto                               | Universitas Airlangga                                 |
| 76 | ASPAM-012 | Paradoks Ganda Kos Produksi Petani Tembakau (Studi Fenomenologi Pada Petani Tembakau di Kabupaten Jember)   | WHEDY PRASETYO, SHOFYAN HADI                                    | Universitas Jember                                    |
| 77 | ASPAM-016 | MEMREDIKSI PERAN ASPEK KOGNITIF DAN KEKUATAN POLITIK DALAM PENGAMBILAN KEPUTUSAN EKONOMI ORGANISASI SEKTOR PUBLIK   | Made Aristia Prayudi, I Putu Julianto                           | Universitas Pendidikan Ganesha                        |
| 78 | ASPGG-001 | Pencegahan Fraud: Studi Pada BLUD Rumah Sakit   | Koenta Adji Koerniawan  | Universitas Kanjuruhan Malang                         |

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| 79 | ASPGG-003  | APAKAH APBD DIPOLITISASI UNTUK KEPENTINGAN PETAHANA?   | Wulan Pangestu<br>Rochman Effendi   | Universitas Jember                     |
| 80 | ASPGG-004  | MEMBONGKAR "AKUNTABILITAS APBD PRO RAKYAT DALAM BINGKAI SEKOLAH GRATIS JENJANG SMA/SMK (STUDI FENOMENOLOGI DI KANTOR BPKAD KOTA BLITAR)  | IKA NOVIA PUJI<br>LESTARI, Henny<br>IndarriYanti                                  |  |
| 81 | ASPGG-005  | MEMBANGUN DESA TENGGER " MENGHIDUPKAN KEARIFAN LOKAL BERANGGARAN   | Ana Sopanah   | Universitas Widyagama<br>Malang        |
| 82 | ASPGG-006  | ANALISIS FAKTOR-FAKTOR YANG MEMENGARUHI KECENDERUNGAN FRAUD APARAT PEMERINTAH KABUPATEN X  | PUSPITA LINDA<br>OKTAVIANA,<br>PRASETYONO, ANITA<br>CAROLINA                      | Universitas Trunojoyo<br>Madura        |
| 83 | ASPGG-008  | Pengaruh Desentralisasi Fiskal, Akuntabilitas Laporan Keuangan Pemerintah Daerah, dan Akuntabilitas Kinerja Pemerintah Daerah Terhadap Tingkat Korupsi Pemerintah Daerah (Studi Tahun 2012-2013)         | Wibowo Saputro<br>Nugroho, Halim Dedy<br>Perdana,<br>Christiyaningsih<br>Budiwati | Universitas Sebelas Maret<br>Surakarta |
| 84 | ASPGG-012  | KEARIFAN LOKAL REFLEKSI CERMINAN PARTISIPASI MASYARAKAT DALAM PROSES PENYUSUNAN ANGGARAN   | Khojanah Hasan<br>Syamsul Bahri   | Universitas Widyagama<br>Malang        |
| 85 | ASPSIA-004 | MITIGASI KESENJANGAN PERSEPSI ANTARA AUDITOR INTERNAL DAN PENYUSUN LAPORAN KEUANGAN BERBASIS TEMUAN AUDIT  | Wahyu Dwi Ekna,<br>I Made Narsa   | Universitas Airlangga                  |
| 86 | ASPSIA-007 | PENGARUH KOMPETENSI, TEKATAN KETAATAN, PENGALAMAN AUDITOR DAN INDEPENDENSI TERHADAP PENDETEKSIAN TEMUAN BERINDIKASI FRAUD (studi pada Aparat Pengawas Intern Pemerintah Inspektorat Kabupaten se Madura) | Yahya Rochman   | Universitas Trunojoyo<br>Madura        |
| 87 | ASPSIA-008 | Studi Hermeneutika Makna Efektivitas Peran Aparat Pengawas Internal Pemerintah   | Joko Santosa<br>Mohamad Suyunus   | Universitas Airlangga                  |
| 88 | ASPSIA-010 | PERAN PARA PEMBUAT DAN PENGGUNA INFORMASI AKUNTANSI BERBASIS AKRUAL PADA BELANJA MODAL DI DINAS PERHUBUNGAN KABUPATEN SIDOARJO   | Etin Karnasari<br>Heru Tjaraka  | Universitas Airlangga                  |

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| 89 | ASPSIA-011 | Faktor-Faktor yang Memengaruhi Kualitas Laporan Keuangan Pemerintah Daerah dengan Kemampuan Manajemen sebagai Variabel Moderasi (Studi Empiris pada Pemerintah Daerah Kabupaten Sinjai)                        | Muhammad Wahyuddin, Abdullah Fitrawansah                             | Universitas Islam Negeri Alauddin Makassar |
| 90 | ASPSIA-013 | FAKTOR-FAKTOR YANG MEMPENGARUHI KUALITAS AUDIT UNIT KEPATUHAN INTERNAL DI DIREKTORAT JENDRAL PAJAK WILAYAH JAWA TENGAH DAN DAERAH ISTIMEWA YOGYAKARTA  | Robby Cahyadi, Ari KuncaraWidagdo, Muthmainah                        | Universitas Sebelas Maret Surakarta        |
| 91 | ASPSIA-015 | ANALISIS PENGARUH TINGKAT AKSES INTERNET, KOMPETISI POLITIK, OPINI AUDIT, KARAKTERISTIK PEMDA, DAN KARAKTERISTIK DEMOGRAFI TERHADAP PENGUNGKAPAN INFORMASI KEUANGAN DAN NON-KEUANGAN WEBSITE PEMERINTAH DAERAH | Wanda Mustika Rahim, Dwi Martani                                     | Universitas Indonesia                      |
| 92 | ASPSIA-018 | Analisis Faktor Pemicu Fraud Pengelolaan Dana Desa   | Dachliyati Tarjo Prasetyono  | Universitas Trunojoyo Madura               |
| 93 | ASPSIA-020 | SEBUAH REVIEW FRAUD LAYANAN KESEHATAN  | Khy'sh Nusri Leapatra Chamalinda Tarjo Prasetyono                    | Universitas Trunojoyo Madura               |
| 94 | ASPSIA-024 | POLA FRAUD SEBELUM DAN SETELAH PENERAPAN E-PROCUREMENT   | Rusni Windrayanti Tarjo Prasetyono                                   | Universitas Trunojoyo Madura               |
| 95 | CG-002     | PENGARUH MEKANISME <i>GOOD CORPORATE GOVERNANCE</i> (GCG) TERHADAP KINERJA KEUANGAN INDUSTRI MANUFAKTUR YANG GO PUBLIC DI BURSA EFEK INDONESIA (BEI)   | Febriani Sisca Priyandita, Kartika Hendra Titisari dan Siti Nurlaela | Universitas Islam Batik (UNIBA) Surakarta  |
| 96 | CG-004     | PENGARUH UKURAN PERUSAHAAN, STRUKTUR DAN MEKANISME TATA KELOLA PERUSAHAAN TERHADAP <i>VOLUNTARY DISCLOSURE</i> SEBELUM DAN SESUDAH KONVERGENSI IFRS DI INDONESIA   | Duwi Rahayu Hamidah  | Universitas Airlangga                      |
| 97 | CG-005     | DETERMINASI KARAKTERISTIK PERUSAHAAN DAN CORPORATE GOVERNANCE TERHADAP PRAKTIK PUBLIKASI SUSTAINABILITY REPORT PADA PERUSAHAAN PUBLIK DI INDONESIA   | Siti Asiah Murni, James Tumewu                                       | Universitas Wijaya Kusuma Surabaya         |
| 98 | CG-006     | PRAKTEK CORPORATE SOCIAL RESPONSIBILITY (CSR) DI PERUSAHAAN MULTINASIONAL  | Kartika Hendra Titisari  | Universitas Islam Batik (UNIBA) Surakarta  |





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| 99  | CG-007 | PENGARUH GOOD CORPORATE GOVERNANCE, VOLUNTARY DISCLOSURE TERHADAP COST OF DEBT  | Maulida Hirdianti Bandi, Soengeng Soetedjo                                 | Universitas Airlangga           |
| 100 | CG-008 | PENGARUH GOOD CORPORATE GOVERNANCE, KUALITAS AUDITOR DAN LEVERAGE TERHADAP MANAJEMEN LABA   | Peter Martinus L, Retna Safriliana   | Universitas Merdeka Malang      |
| 101 | CG-009 | PENGARUH GOOD CORPORATE GOVERNANCE TERHADAP KUALITAS PENYALURAN KREDIT DAN PROFITABILITAS ENTITAS PERBANKAN DI INDONESIA  | Irwan Tri Kurniawan, Lulus Kurniasih                                       | Universitas Sebelas Maret (UNS) |
| 102 | CG-010 | PENGARUH KEPEMILIKAN MANAJERIAL, KEBIJAKAN DIVIDEN, DAN CORPORATE SOCIAL RESPONSIBILITY TERHADAP NILAI PERUSAHAAN (Studi pada perusahaan manufaktur yang terdaftar pada BEI tahun 2009-2011)  | Devina Paramita Putri, Eka Ananta Sidharta                                 | Universitas Negeri Malang       |
| 103 | CG-011 | MODEL INTERMEDIASI SEREMPAK KEPUTUSAN KEUANGAN PADA PENGUJIAN INTER- RELASI STRUKTUR KEPEMILIKAN DAN PENGUNGKAPAN NILAI PERUSAHAAN  | Alwan Sri Kustono, Yuli Nartati, Norita Citra Yuliarti, Gardina Aulia Nuha | Universitas Muhammadiyah Jember |
| 104 | CG-013 | Pengaruh Religiusitas Dan Good Governance Terhadap Ethical Behavior Dengan Ethical Climate Sebagai Variabel Mediating Dalam Pengelolaan Dana Bantuan Operasional Sekolah  | Fauzan, Sulisty, Rita Indah Mustikowati                                    | Universitas Kanjuruhan Malang   |
| 105 | CG-015 | PENGARUH ASIMETRI INFORMASI DAN RISIKO PERBANKAN, SERTA PERAN CORPORATE GOVERNANCE TERHADAP KINERJA KEUANGAN  | Nugroho Baqo Santoso, Lilik Handjani, Bambang                              | Universitas Mataram             |
| 106 | CG-018 | MANAJEMEN LABA DAN TATA KELOLA DI PERUSAHAAN PUBLIK INDONESIA   | Intan Diah Pratiwi, Rochman Effendi  | Universitas Jember              |
| 107 | CG-020 | PENGARUH MANAJEMEN LABA TERHADAP PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY (Studi Empiris Perusahaan Manufaktur Listing BEI periode 2012 – 2014)   | Ibnu Abni Lahaya, Indra Suyoto Kurniawan                                   | Universitas Mulawarman          |
| 108 | CG-021 | Faktor-faktor Yangn Mempengaruhi Corporate Social Responsibility Disclosure (CSR)   | Sulis Rochayatun   | Universitas Negeri Malang       |
| 109 | CG-022 | PENGARUH EARNINGS MANAGEMENT TERHADAP CORPORATE ENVIRONMENTAL RESPONSIBILITY DISCLOSURE DENGAN MEKANISME CORPORATE GOVERNANCE SEBAGAI VARIABEL PEMODERASI (Studi Empiris Perusahaan Manufaktur yang Terdaftar di BEI tahun 2008-2011) | Marlina Eka Setyorini, Sri Suranta, Halim Dedy Perdana                     | Universitas Sebelas Maret (UNS) |



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| 110 | CG-023 | PENGARUH KARAKTERISTIK PERUSAHAAN DAN STRUKTUR CORPORATE GOVERNANCE TERHADAP PRAKTIK INTELLECTUAL CAPITAL DISCLOSURE (Studi Pada Perusahaan yang Terdaftar di Jakarta Islamic Index (JII) Tahun 2009-2014)                  | Sitti Holifa,<br>Yuni Rimawati,<br>Achdiar Redy<br>Setiawan | Universitas Trunojoyo<br>Madura                                |
| 111 | CG-025 | PENGARUH COORPORATE SOCIAL RESPONSIBILITY PADA HUBUNGAN FAKTOR-FAKTOR YANG MEMPENGARUHI NILAI PERUSAHAAN.   | I Dewa Made Endiana   | Universitas<br>Mahasaraswati Denpasar                          |
| 112 | CG-028 | KETEPATAN WAKTU PENYAMPAIAN LAPORAN KEUANGAN (Studi Pada Perusahaan Manufaktur Yang Terdaftar Di BEI)   | Eko Budi Setiawan,<br>Hero Priono, Gideon<br>Setyo          | Universitas Pembangunan<br>Nasional "VETERAN "<br>Surabaya     |
| 113 | CG-032 | PENGARUH MEKANISME CORPORATE GOVERNANCE TERHADAP KINERJA PERUSAHAAN PERBANKAN   | Ratih Kusumadewi,<br>Lulus Kurniasih                        | Universitas Sebelas Maret                                      |
| 114 | CG-033 | PRAKTIK CORPORATE GOVERNANCE DAN KARAKTERISTIK PERUSAHAAN TERHADAP AUDIT REPORT LAG   | Desi Fia Kuslihaniati,<br>Suwardi Bambang<br>Hermanto       | Sekolah Tinggi Ilmu<br>Ekonomi Indonesia<br>(STIESIA) Surabaya |
| 115 | CG-034 | PENGARUH KINERJA KEUANGAN TERHADAP NILAI PERUSAHAAN DENGAN GOOD CORPORATE GOVERNANCE SEBAGAI VARIABEL PEMODERASI<br>(Studi pada Perusahaan Property dan Real Estate yang Terdaftar di Bursa Efek Indonesia Tahun 2011-2014) | HANNY EVA YULIANA,<br>ISNALITA                              | Universitas Airlangga  |
| 116 | CG-035 | PENGARUH CORPORATE SOCIAL PERFORMANCE TERHADAP CORPORATE FINANCIAL PERFORMANCE, FIRM RISK PERUSAHAAN DAN VALUE OF THE FIRM  | Yana Ulfah, Rusdiah<br>Iskandar                             | Universitas Mulawarman   |
| 117 | CG-038 | PERAN GENDER DALAM PENYAJIAN LAPORAN CSR: Studi Content Analysis Perusahaan Otomotif dan Kosmetik di Indonesia  | Evelyn Santoso,<br>Dianne Frisko Koan                       | Universitas Surabaya   |
| 118 | CG-039 | DETERMINAN LAPORAN AUDIT LAG PADA PENERAPAN TATA KELOLA PERUSAHAAN PUBLIK INDONESIA   | Suwardi Bambang<br>Hermanto                                 | Sekolah Tinggi Ilmu<br>Ekonomi Indonesia<br>(STIESIA) Surabaya |
| 119 | CG-040 | Independensi Komite Audit, Kualitas Audit dan Kualitas Laba: Bukti Empiris Perusahaan dengan Kepemilikan Terkonsentrasi   | Aminul Amin   | STIE Malangkececwara<br>Malang                                 |
| 120 | CG-041 | Faktor Fraud Triangle Sebagai Pendeteksi Kecurangan Laporan Keuangan  | Wahyuni,<br>Gideon Setyo<br>Budiwitjaksono                  | UPN "Veteran" Jawa<br>Timur                                    |

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| 121 | CG-042 | PONZI SCHEME: TRIK LAMA YANG SUKSES DI INDONESIA  | Hanif Yusuf Seputro  | Univ. Trunojoyo Madura.                      |
| 122 | CG-043 | PENGARUH MEKANISME GOOD CORPORATE GOVERNANCE TERHADAP KINERJA PERBANKAN NASIONAL”   | Purnomo Siddi,<br>Yuli Chomsatu<br>Samrotun                            | Universitas Islam Batik<br>Surakarta         |
| 123 | CG-044 | PENGARUH PROFITABILITAS TERHADAP NILAI PERUSAHAAN DENGAN CORPORATE SOCIAL RESPONSIBILITY (CSR) SEBAGAI VARIABEL PEMODERASI PADA PERUSAHAAN SEKTOR AGRIKULTUR  | Citra Febri Widyanti,<br>Rovila El Maghviroh,<br>Indah Hapsari         | STIE Perbanas                                |
| 124 | CG-045 | PENGARUH INTELLECTUAL CAPITAL, GOOD CORPORATE GOVERNANCE DAN CORPORATE SOCIAL RESPONSIBILITY TERHADAP KINERJA KEUANGAN PADA PERUSAHAAN CONSUMER GOOD DI BURSA EFEK INDONESIA  | Endah Puspita Sari,<br>Rovila El Maghviroh,<br>Agustina Ratna Dwiati   | STIE Perbanas                                |
| 125 | CG-048 | THE INFLUENCE OF CORPORATE GOVERNANCE MECHANISMS AND FINANCIAL PERFORMANCES ON TIMELINES OF FINANCIAL REPORTING   | Rusdiana Kusuma<br>Wardani dan Agus<br>Widodo                          | Universitas Sebelas Maret                    |
| 126 | CG-053 | PENGARUH PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY (CSR) TERHADAP EARNINGS RESPONSE COEFFICIENT (ERC) ( Suatu Studi Empiris Pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia Pada Tahun 2010-2013 ) | Vinta Paulinda Awuy<br>Yosefa Sayekti<br>Indah Purnamawati             | Universitas Jember (UNEJ)                    |
| 127 | CG-054 | Do Airline’s Social Engagements Attract High Yield and More Passengers? Comparison Between Full-Service and Low-Cost Carriers   | Teguh I. Maulana   | Universitas Indonesia                        |
| 128 | CG-055 | Long Tenure and Punishment Effect on Bribery  | Amanda Wijayanti,<br>Wisnu Setiadi<br>Nugroho, Rijadh Djatu<br>Winardi | Universitas Gadjah Mada                      |
| 129 | CG-056 | Pengaruh Penerapan Corporate Governance terhadap Peringkat Kredit Perusahaan Publik di Indonesia  | Christi Karolina<br>Tarigan,<br>,Fitriany                              | Universitas Indonesia                        |
| 130 | CG-057 | MERANGKAI ASA BERSAMA MITRA WUJUD PAYUNG SI PEDULI DALAM KONTEKS CORPORATE SOCIAL RESPONSIBILITY (Studi pada Mitra Binaan PTSI di Gresik dan Tuban)   | Erlina Diamastuti,<br>Tjiptohadi<br>Sawarjuwono,<br>Muhammad Akbar     | Universitas Internasional<br>Semen Indonesia |

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| 131 | PAK-001  | PENGARUH SOSIALISASI <i>WHISTLE BLOWING</i> , <i>ETHICAL JUDGEMENT</i> TERHADAP NIAT <i>WHISTLE BLOWING</i> MAHASISWA AKUNTANSI : <i>INTERNAL LOCUS OF CONTROL</i> SEBAGAI VARIABEL MODERATING | Achmad Khadafi<br>Syaifullah dan Agus Samekto                          | STIE Perbanas Surabaya            |
| 132 | PAK-004  | PENGEMBANGAN BAHAN AJAR BERBASIS FLIPBOOK UNTUK MATA PELAJARAN AKUNTANSI SISWA KELAS XI  | Betharisa Atsala   | Universitas Negeri Malang         |
| 133 | PAK-005  | PENGEMBANGAN MULTIMEDIA INTERAKTIF BERBASIS AUDIOVISUAL POWTOON PADA MATA PELAJARAN AKUNTANSI KELAS XI   | Andriati Aziizah<br>Syafitri, Endang Sri Andayani, Sulastri            | Universitas Negeri Malang         |
| 134 | PAK-009  | PERSEPSI MAHASISWA AKUNTANSI TERHADAP PENTINGNYA AKUNTANSI FORENSIK SEBAGAI PENGAJARAN AKUNTANSI DI UNIVERSITAS ( Studi pada Universitas Muhammadiyah Surabaya )                               | Andrianto, Rieska Maharani , dan Fitri Nuraini                         | Universitas Muhammadiyah Surabaya |
| 135 | PAK-010  | MEMBEDAH PROBLEMA PENDIDIKAN AKUNTANSI: SEBUAH STUDI KASUS DI SMK MUHAMMADIYAH AIMAS KABUPATEN SORONG PROVINSI PAPUA BARAT   | SITI MARIYAM,<br>TJIPTOHADI<br>SAWARJUWONO                             | Universitas Airlangga Surabaya    |
| 136 | PAK-012  | KERANGKA KONTIJENSI ATAS HUBUNGAN STRATEGI PEMBELAJARAN DAN HASIL BELAJAR MAHASISWA PADA JURUSAN AKUNTANSI   | Susi Handayani,<br>Hariyati,<br>Lintang Venusita                       | Universitas Negeri Surabaya       |
| 137 | PAK-013  | Membangun Kesadaran Kritis Mahasiswa Akuntansi : Sebuah Pembelajaran Transformatif   | Andi Sri Wahyuni,<br>Anis Chariri                                      | Universitas Fajar                 |
| 138 | PAK-014  | PERBEDAAN PERSEPSI MAHASISWA AKUNTANSI DAN ILMU KOMPUTER TERHADAP ETIKA DAN ETIKA TEKNOLOGI INFORMASI  | Aulia Sari<br>Wahyudin Nor   | UNIVERSITAS LAMBUNG MANGKURAT     |
| 139 | PAK-015  | PERSEPSI AKADEMISI DAN PRAKTISI TERHADAP AKUNTANSI FORENSIK DITINJAU DARI ASPEK PENDIDIKAN DAN KEAHLIAN  | I Made Lingga<br>Permadi Dwaprana<br>Biana Adha Inapty<br>Nur Fitriyah | Universitas Mataram               |
| 140 | PPJK-001 | FAKTOR-FAKTOR YANG MEMPENGARUHI NIAT PENGGUNAAN APPROWEB OLEH ACCOUNT REPRESENTATIVE DIREKTORAT JENDERAL PAJAK   | Wakhid Nanang<br>Santoso, Doddy<br>Setiawan                            | Universitas Sebelas Maret         |

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| 141 | PPJK-003  | PENGARUH PROFITABILITAS, LEVERAGE DAN UKURAN PERUSAHAAN TERHADAP PENGHINDARAN PAJAK PADA KOPERASI YANG TERGABUNG DALAM INKOPSYAH DI INDONESIA | Oyong Lisa   | STIE Widya Gama Lumajang                    |
| 142 | PPJK-004  | PENGARUH CORPORATE SOCIAL RESPONSIBILITY TERHADAP AGRESIVITAS PAJAK   | YUDHA ADITYA ,<br>NASYIAH HASANAH<br>PURNOMOWATI   | Universitas Sebelas Maret                   |
| 143 | PPJK-005  | Determinan Perilaku Agresifitas Pajak pada Perusahaan yang Memenuhi Kriteria Syariah: Kasus di Indonesia                                      | Kautsar Riza Salman<br>Mochammad Farid   | STIE Perbanas                               |
| 144 | PPJK-006  | MODERNISASI ADMINISTRASI PERPAJAKAN DI MATA APARATUR PAJAK DAN WAJIB PAJAK: HANYA SEBATAS PENGETAHUAN   | FEBRIKA PUTRI<br>FATISMAWATI,<br>NURUL HERAWATI,<br>ANIS WULANDARI                       | UNIVERSITAS TRUNOJOYO<br>MADURA             |
| 145 | PPJK-007  | PEMBAYARAN PBB-P2 OLEH KEPALA DESA: UPAYA MENGHINDARI "KONFLIK"   | AZIZAH, NURUL<br>HERAWATI, NURUL<br>KOMPYURINI   | UNIVERSITAS TRUNOJOYO<br>MADURA             |
| 146 | PPJK-009  | ANALISIS DETERMINAN AGRESIVITAS PAJAK PADA PERUSAHAAN PERTAMBANGAN YANG TERDAFTAR DI BURSA EFEK INDONESIA                                     | Choirul Anam, Heru<br>Tjaraka  | Universitas Airlangga                       |
| 147 | PPJK-012  | EKSPLIKASI PEMUNGUTAN PAJAK PERTAMBAHAN NILAI ATAS KEGIATAN MEMBANGUN SENDIRI DI WILAYAH KERJA KANTOR PELAYANAN PAJAK PRATAMA BANGKALAN       | ANIS NUR LAILI<br>GITA ARASY<br>HARWIDA<br>ADI DARMAWAN<br>ERVANTO                       | UNIVERSITAS TRUNOJOYO<br>MADURA             |
| 148 | PPJK-015  | PEMERIKSAAN PAJAK DAERAH: ANALISIS INSTITUSIONAL KOMPARATIF   | Agung Darono   | Balai Diklat Keuangan<br>Malang             |
| 149 | PPJK-016  | DETERMINAN PRAKTIK THIN CAPITALIZATION LISTED COMPANIES DI INDONESIA 2010-2013  | Devi Christiana, Dwi<br>Martani  | Universitas Indonesia                       |
| 150 | SIAEP-001 | FAKTOR-FAKTOR YANG MEMPENGARUHI PENGHENTIAN PREMATUR ATAS PROSEDUR AUDIT  | Linda Meganita,<br>Halim Dedy Perdana,<br>Santoso Tri Hananto<br>dan Hanung<br>Triatmoko | Universitas Sebelas Maret<br>Surakarta      |
| 151 | SIAEP-004 | Studi Dramaturgi: Implementasi Sistem Pengendalian Mutu Kantor Akuntan Publik   | Kathrine Swasti<br>Pradana ,Carmel<br>Meiden   | Kwik Kian Gie School of<br>Business Jakarta |
| 152 | SIAEP-006 | KARAKTERISTIK AUDITOR DAN KEPATUHAN WAKTU AUDIT LAPORAN KEUANGAN PEMERINTAH DAERAH INDONESIA  | ASTRID DWI<br>ANGGRAI, SUTARYO   | Universitas Sebelas Maret                   |



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| 153 | SIAEP-008 | ETHICAL SENSITIVITY PERCEPTION OF ACCOUNTING STUDENTS: Is the love of money and greed as the root of unethical attitude?   | Aisa Tri Agustini  | Universitas Jember                                       |
| 154 | SIAEP-011 | LELAKON SANG MODEL MENGURAI KUASA, MENJADI RASA, MENJADI CIPTA, MENJADI KARYA  | Mainatul Ilmi  | Universitas Jember                                       |
| 155 | SIAEP-014 | PENGARUH TEKANAN WAKTU DAN INDEPENDENSI TERHADAP KUALITAS AUDIT (STUDI PADA KANTOR AKUNTAN PUBLIK DI WILAYAH MALANG)   | Fetri Setyo Liyundira,<br>Noviansyah Rizal                                   | STIE Widya Gama Lumajang                                 |
| 156 | SIAEP-015 | ANALISIS FAKTOR DALAM MENGGUNAKAN LAYANAN E-BILL DENGAN PENDEKATAN TECHNOLOGY ACCEPTANCE MODEL (TAM)   | EMA NOVITA SARI,<br>SUWARDI BAMBANG HERMANTO                                 | Sekolah Tinggi Ilmu Ekonomi Indonesia (STIESIA) Surabaya |
| 157 | SIAEP-016 | KUALITAS AUDIT: SEBUAH META ANALISIS   | Rifzita Vinda<br>Arianiestasya Putri,<br>Ihyaul Ulum, Achmad Syaiful Hidayat | Universitas Muhammadiyah Malang                          |
| 158 | SIAEP-018 | PENGARUH INDEPENDENSI AUDITOR, GAYA KEPEMIMPINAN, DAN BUDAYA ORGANISASI TERHADAP KINERJA AUDITOR DENGAN KOMITMEN ORGANISASI SEBAGAI INTERVENING (STUDI EMPIRIS PADA AUDITOR EKSTERNAL JAKARTA)                       | Kimmy Hendryamin,<br>Wahyudin Nor, Ayu Oktaviani                             | Universitas Lambung Mangkurat                            |
| 159 | SIAEP-021 | KEPUASAN KERJA DAN KEINGINAN BERPINDAH KERJA SERTA PERILAKU REDUKSI KUALITAS AUDIT DI KANTOR AKUNTAN PUBLIK  | Gebrina Sarat<br>Atiwangi,<br>Sedianingsih                                   | Universitas Airlangga                                    |
| 160 | SIAEP-022 | PENGARUH KUALITAS AUDIT TERHADAP RELEVANSI NILAILABA DAN NILAI BUKU  | Herlina Santoso<br>Rudiawarni, Senny Harindahyani, Felizia Arni              | Universitas Surabaya                                     |
| 161 | SIAEP-027 | ANALISIS PENGARUH UKURAN PERUSAHAAN, TINGKAT PROFITABILITAS, JENIS OPINI AUDITOR, DAN REPUTASI KAP TERHADAP AUDIT DELAY  | Devina Ika Setiawan,<br>Istutik  | STIE Malangkececwara                                     |
| 162 | SIAEP-028 | PENGARUH UKURAN PERUSAHAAN, PROFITABILITAS, KOMPLEKSITAS PERUSAHAAN, ROTASI AUDITOR, DAN AUDIT FEE TERHADAP AUDIT DELAY (Studi Empiris Pada Perusahaan LQ 45 yang Terdaftar di Bursa Efek Indonesia Tahun 2012-2014) | Ade Indah Sugiarti,<br>Yustrida Bernawati                                    | Universitas Airlangga                                    |
| 163 | SIAEP-034 | PENGGUNAAN INTERNET BANKING UNTUK PEMBAYARAN SPP : PENDEKATAN MODIFIED TECHNOLOGY ACCEPTANCE MODEL   | Arensa Ester<br>Desiree T dan Kartika  | Universitas Jember                                       |





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| 164 | SIAEP-035 | PREFERENSI AUDITOR DALAM<br>MEMPERTIMBANGKAN MATERIALITAS:<br>PENERAPAN ANALYTIC HIERARCHY PROCESS   | ALI IRFAN<br>ABDUL HALIM  | Universitas Gajayana<br>Malang                    |
| 165 | SIAEP-037 | E-COMMERCE DAN PROFESI AKUNTAN PUBLIK  | Mutiara Kadarwati,<br>Khomsiyah                                       | Universitas Trisakti                              |
| 166 | SIAEP-039 | PENGARUH MORAL REASONING,<br>RELIGIUSITAS, INDEPENDENSI, DAN<br>SKEPTISMA PROFESIONAL TERHADAP<br>KUALITAS AUDIT AUDITOR PEMERINTAH  | Ely Windarti Hastuti  | Universitas Darussalam<br>Gontor                  |
| 167 | SIAEP-041 | Pengaruh Keahlian Keuangan Anggota Komite<br>Audit terhadap Manajemen Laba dengan<br>Peran Status sebagai Variabel Moderasi  | Delfita Siagian<br>Sylvia Veronica<br>Siregar                         | Universitas Indonesia                             |
| 168 | SIAEP-042 | PENGARUH AUDIT DELAY, OPINI AUDIT,<br>REPUTASI AUDITOR DAN PERGANTIAN<br>MANAJEMEN PADA VOLUNTARY AUDITOR<br>SWITCHING<br>(Studi Empiris pada Perusahaan Manufaktur<br>yang Terdaftar di Bursa Efek Indonesia) | A. Syaiful Hidayat,<br>Erdha Pambudi, Eris<br>Tri Kurniawati          | Universitas<br>Muhammadiyah Malang                |
| 169 | SIAEP-045 | Audit Going Concern Opinion,<br>Influenced by Corporate Governance and<br>Audit Quality  | Fera Tjahjani   | Sekolah Tinggi Ilmu<br>Ekonomi<br>Malangkuçeçwara |
| 170 | SIAEP-046 | Pengaruh Audit Tenure, Rotasi Audit dan<br>Ukuran Kantor Akuntan Publik Terhadap<br>Kualitas Audit   | Rahmita Dwinesia<br>Paputungan<br>Ahmad Juanda<br>Eris Tri Kurniawati | Universitas<br>Muhammadiyah Malang                |
| 171 | SIAEP-047 | AKUNTANSI HIJAU BERBASIS ETIKA BISNIS:<br>IMPLEMENTASI DI RSUA PONOROGO, JAWA<br>TIMUR.  | Anna Marina , Sentot<br>Imam Wahjono dan<br>Gita Desipradani          | Universitas<br>Muhammadiyah Surabaya              |
| 172 | SIAEP-049 | DETERMINAN DARI AUDIT LINGKUNGAN<br>(Studi pada Perusahaan Peserta PROPER di<br>Bursa Efek Indonesia)  | Annisha Fitri<br>Purnamasari<br>Erwin Saraswati                       | Universitas Brawijaya                             |

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## G. RANGKAIAN ACARA KONFERENSI REGIONAL AKUNTANSI (KRA) III JEMBER RAYA

Rabu, 20 April 2016

|                 |   |  |
|-----------------|---|--|
| 08.00-08.30 WIB | <i>Registrasi Peserta Forum Diskusi</i>   | STIE Mandala Jember                    |
| 08.00-08.30 WIB | <i>Registrasi Peserta Konferensi Sesi 1 (Parallel Session: Presentasi Paper dan Diskusi)</i>  | FE Universitas Jember                  |
| 08.30-11.00 WIB | <b>Parallel Sessions (Forum Diskusi):</b>   | STIE Mandala Jember                    |
|                 | <p><b>Pengabdian Masyarakat IAI KAPd Jatim: Pengajaran Guru SMA dan SMK (Update Ilmu Akuntansi) Se-Besuki Raya dan Pembentukan Forum Guru Akuntansi.</b><br/>Sambutan dan Pembukaan: Pengurus IAI KAPd Jatim<br/>Pembicara:</p> <ol style="list-style-type: none"> <li>1. Dr. Puji Handayati, SE., MSA., Ak., CA., CMA.</li> <li>2. Dr. Hariyati, MSi., Ak., CA., CMA.</li> </ol> <p>Moderator: Nanda Widaninggar, SE., M.Ak., Ak., CA.</p>   |  |
| 08.30-11.00 WIB | <p><b>Anggota Muda IAI dan Himpunan Mahasiswa Akuntansi: Sinergitas dalam Membangun Kegiatan Mahasiswa untuk Persiapan Menjadi Akuntan Profesional</b><br/>Sambutan dan Pembukaan: Pengurus IAI KAPd Jatim<br/>Pembicara:</p> <ol style="list-style-type: none"> <li>1. Ketua Pengurus Anggota Muda IAI Jatim</li> <li>2. Dr. Ana Sopanah., SE., MSA., Ak., CA., CMA</li> <li>3. Dr. Rovila El Maghviroh., MSi., Ak., CA., CMA.</li> </ol> <p>Moderator: Dr. Arik Susbiyani, SE., MSi., Ak., CA</p> |  |
| 08.30-11.00 WIB | <b>Konferensi Sesi 1 (Parallel Sessions: Presentasi Paper dan Diskusi) ----19 Kelas</b>   | FE Universitas Jember                  |
| 11.00-12.00 WIB | <i>Mobilisasi Peserta, Sholat, Registrasi, Istirahat</i>  | Gedung Soetardjo<br>Universitas Jember |
| 12.00-12.30 WIB | Pembukaan oleh MC + <i>Menyanyikan Lagu Indonesia Raya</i><br>+ <i>JFC perform</i>  | Gedung Soetardjo<br>Universitas Jember |

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|------------------------|---|--|
| 12.30-12.50 WIB        | Pembacaan Doa<br>Laporan Ketua Panitia<br>Welcome Speech: Rektor Universitas Jember   | <b>Gedung Soetardjo<br/>Universitas Jember</b> |
| 12.50-13.10 WIB        | Opening Speech: Ketua IAI Wilayah Jatim<br>Opening Speech : Ketua IAI KAPd Jatim<br>Opening Statement: Bupati Jember<br>Pemukulan Gong                      |  |
| 13.10-13.15 WIB        | Penyerahan Penghargaan kepada <i>Host</i> dan <i>Co Host</i> KRA III Tahun 2016 oleh Ketua IAI KAPd Wilayah Jawa Timur                                      |  |
| 13.15-13.45 WIB        | Keynote Speaker 1: Dr. Harry Azhar Azis, M.A (Ketua BPK RI)*<br><b>Topik: Akuntansi Forensik untuk merespon dinamika perubahan global</b>                   |  |
| 13.45-14.30 WIB        | Keynote Speaker 2:<br>Dr. Nunuy Nur Afiah, SE, M.Si., Ak., CA. (Ketua IAI KAPd)<br><b>Topik: Akuntansi Hijau untuk merespon dinamika perubahan global</b>   |  |
| <b>14.30-15.00 WIB</b> | <b><i>Istirahat</i></b>   |  |
| 15.00-17.00 WIB        | Speakers:   |  |
|                        | 1. Dr. Muhammad Miqdad, MM., Ak., CA. (Universitas Jember)<br><b>Topik: Akuntansi Hijau untuk Merespon Dinamika Perubahan Global</b>                        |  |
|                        | 2. Iswan Elmi, SH., M.S.Acc., CFE., Ak., CA (Deputi Bidang Investigasi BPKP RI)<br><b>Topik Akuntansi Forensik untuk Merespon Dinamika Perubahan Global</b> |  |
|                        | Moderator: Dr. Yosefa Sayekti, M.Com, Ak., CA (Dosen Univ. Jember)  |  |
| <b>17.00-18.15 WIB</b> | <b><i>Istirahat</i></b>   |  |
| <b>18.15-19.00 WIB</b> | <b><i>Mobilisasi Peserta ke Tempat Pertemuan dengan Bupati Jember</i></b>   |  |
| 19.00- selesai         | Pertemuan dengan Bupati Jember  | Optional*                                      |



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**Kamis, 21 April 2016**

| <b>Kamis, 21 April 2016</b> |  |
|-----------------------------|--|
| <b>07.30-08.00 WIB</b>      | <b>Registrasi</b>  |
| <b>08.00-10.30 WIB</b>      | <p>Parallel Sessions (Seminar):</p> <ol style="list-style-type: none"> <li>Kelas Akuntansi Pemerintahan<br/>Seminar dengan Topik:<br/><b>1. Akuntansi Pemerintahan Berbasis Akrua</b><br/>Pembicara:<br/>1. Ali Djamhuri, Ph. D., Ak., CPA., CA<br/>2. Ade Palupi, SE., MPPM., Ph.D., Ak., CA<br/><b>2. Akuntansi Desa</b><br/>Pembicara:<br/>Dr. Ihyaul Ulum, SE., M.Si., Ak., CA<br/>Moderator: Dr. Wedhy Prasetyo, SE., MSA., CPMA., Ak., CA</li> <li>Kelas Akuntansi Manajemen<br/>Seminar dengan Topik:<br/><b>1. Sustainability reporting – global reparting initiative</b><br/>Pembicara:<br/>Prof. Dr. Muslichah, M.Ec., Ak., CA<br/><b>2. CSR di Indonesia: Motivasi Penerapan dan Pengaruhnya terhadap Reaksi Stakeholder</b><br/>Pembicara:<br/>Dr. Wiwiek Dianawati, M.Si., Ak., CA<br/>Moderator: Dr. Anna Marina, SE., MSi., Ak., CA</li> <li>Kelas Auditing<br/>Seminar dengan Topik: <b>Sistem Pencegahan Fraud, Manajemen Investigatif dan Kasus Fraud</b><br/>Pembicara:<br/>1. Dr. Tarjo, SE., MSi., CFE<br/>2. Dr. M. Achsin, SE., SH., MM., Mkn., M.Ec.Dev., Ak., CA., CPA<br/>Moderator: Dr. Agung Budi Sulityo, SE., M.Si., Ak., CA</li> <li>Kelas Akuntansi Keuangan<br/>Seminar dengan Topik:<br/><b>1. Update PSAK Umum</b><br/>Pembicara:<br/>Novrys Suhardianto, SE.,MSA., Ak., CA<br/><b>2. SAK ETAP</b><br/>Pembicara:<br/>Dr. Puji Handayati, SE., MSA., Ak., CA., CMA.<br/><b>3. Peluang Riset PSAK Umum dan SAK ETAP</b><br/>Pembicara:<br/>Dr. Akhmad Riduwan, SE., MSA., Ak., CA.<br/>Moderator: Koenta Adji Koerniawan, SE., AK., MM., BKP., CPA., CA</li> </ol> |
|                             | <b>FE Univ.<br/>Muhammadiyah<br/>Jember</b>  |

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5. Kelas Akuntansi Syariah  
Seminar dengan Topik: **Update PSAK Syariah**  
Pembicara:
  1. Prof. Dr. M. Nizarul Alim, SE., MSi., Ak., CA
  2. Dr. Ahmad Roziq, SE, MM., Ak., CA
 Moderator: Sriyani Mentari, SE., MSA., Ak., CA.
6. Kelas Perpajakan  
Seminar dengan Topik: **Tax Amnesti**  
Pembicara:
  1. Drs. Ahmad Dahlan, MSA., Ak., BKP., CA
  2. Dr. Elia Mustikasari, SE. M.Si., Ak., BKP., CA
 Moderator: Dr. Umi Muawanah, S.E., M.Si., Ak., CA.
7. Kelas Akuntansi Keprilakuan  
Seminar dengan Topik: **Riset Akuntansi Keperilakuan: Kesempatan dan Tantangan**  
Pembicara:
  1. Prof. Dr. Unti Ludigdo, Ak., CA.
  2. Ang Swat Lin Lindawati, M.Com. (Hons.), Ph.D.
 Moderator: Prof. Dr. Dian Agustia, SE., M.Si., Ak., CA., CMA
8. Kelas Metode Penelitian:  
Seminar dengan Topik: **Isu-isu Penelitian Terkini dalam Akuntansi dan Metode Penelitiannya**
  1. **Metode Kuantitatif**  
Pembicara:  
Prof. Dr. I Made Narsa, SE., MSi., Ak., CA
  2. **Metode Kualitatif**  
Pembicara:
    1. Dr. Bonnie Suherman, SE., M.Ak.
    2. Dr. Hamidah, SE., MSi., Ak., CA
 Moderator: Dr. Hariyati, MSi., Ak., CA., CMA.

10.30-12.30 WIB

**Konferensi Sesi 2 (Paralel Sessions: Presentasi Paper dan Diskusi) ----12 Kelas**

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|                 |   |   |
|-----------------|---|---|
| 12.00 -13.30    | <p>1. <b>Forum Diskusi Ketua Jurusan/Departemen, Sekretaris Jurusan, Ketua Program Studi (KPS) S1 Akuntansi</b><br/>Pembicara:<br/>1. Nurkholis, Ph.D., Ak., CA.<br/>2. Drs. Agus Widodo Mardijuwono, M.Si., Ak., CMA., CA.<br/>Moderator: Dr. Ahmad Roziq, SE., MM., Ak., CA</p> <p>2. <b>Rapat Aliansi Jurnal Akuntansi</b><br/>Pembicara:<br/>1. Iman Harymawan., SE., MBA., (Ph.D Candidate)<br/>2. Dr. Nur Fadrih Asyik., MSi., Ak., CA.<br/>Moderator: Wahyu Agus Winarno, SE., MSc., Ak., CA</p> |   |
| 12.30-13.30 WIB | <i>Istirahat</i>  |   |
| 13.30-13.45 WIB | Pertunjukan Kesenian  | <b>Aula Zainuri Univ. Muhammadiyah Jember</b> |
| 13.45-14.15 WIB | <p>Pengumuman &amp; Penganugrahan <i>Paper</i> Terbaik</p> <ol style="list-style-type: none"> <li>1. Pengumuman <i>Paper</i> Terbaik kategori kuantitatif dan kualitatif mendapatkan hadiah @Rp 2.500.000,-,</li> <li>2. Pemberian piagam 10 <i>Paper</i> Terbaik dari IAI KAPd Wilayah Jawa Timur</li> <li>3. Pemberian fasilitas bagi 5 <i>Paper</i> Terbaik dapat dipublikasikan dalam Jurnal Terakreditasi pada Universitas di Jawa Timur.</li> </ol>   |   |
| 14.15-14.20 WIB | <ol style="list-style-type: none"> <li>1. Penutupan oleh Rektor Universitas Muhammadiyah Jember</li> <li>2. Ketua IAI KAPd Jatim</li> </ol>   |   |
| 14.20-14.30 WIB | Foto Bersama  |   |
| 14.30-21.00 WIB | <p><b>Wisata Pantai Papuma</b><br/><i>(Optional, Biaya @ Rp 150.000)</i></p>  |   |





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## H. SUSUNAN PANITIA KRA III TAHUN 2016 JEMBER RAYA

### Lampiran

### Surat Keputusan Ketua IAI KAPd Wilayah Jawa Timur

Nomor: **KEP-01/SK/KETUA/IAIKAPd-JTM/II/2016**

### SUSUNAN PANITIA KONFERENSI REGIONAL AKUNTANSI (KRA) III TAHUN 2016 JEMBER RAYA

|                                |  |
|--------------------------------|--|
| Penanggung Jawab               | : Dian Agustia<br>: Ahmad Toha<br>: Mohammad Fathorrazi<br>: Agustin H.P.<br>: ex officio Dekan Unmuh Jember |
| Ketua Panitia                  | : Alwan Sri Kustono  |
| Wakil Ketua 1                  | : Whedy Prasetyo   |
| Wakil Ketua 2                  | : Norita C.Y.  |
| Wakil Ketua 3                  | : Diana Dwi Astuti   |
| Bendahara 1                    | : Zaenal Fanani  |
| Bendahara 2                    | : Rochman Effendi  |
| Bendahara 3                    | : Wahyu Agus W.  |
| Bidang Kesekretariatan         |  |
| Ketua                          | : Sigit Kurnianto  |
| Wakil Ketua                    | : Ahmad Roziq  |
| Anggota                        | : Yuli Nartati   |
| Anggota                        | : Aisa Tri Agustini  |
| Anggota                        | : Moch. Sulthoni   |
| Anggota                        | : Manajemen Eksekutif IAI Wil. Jatim   |
| Bidang Publikasi & Dokumentasi |  |
| Ketua                          | : Septarina D.S.   |
| Wakil Ketua                    | : Ihyaul Ulum  |
| Anggota                        | : Taufikur Rohman  |
| Anggota                        | : Yona Octiani Lestari   |
| Anggota                        | : Lindawati  |
| Anggota                        | : Nurika Restuningdyah   |
| Anggota                        | : Gita Desi Pradani  |
| Anggota                        | : Susi Handayani   |
| Anggota                        | : Khojanah Hasan   |
| Anggota                        | : Putu Indraajaya  |
| Anggota                        | : Tutik Arniati  |
| Bidang Acara                   |  |
| Ketua                          | : Agung Budi S.  |
| Wakil Ketua                    | : Puji Handayati   |

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## ABSTRAKSI ARTIKEL KRA III TAHUN 2016 JEMBER RAYA

# AKMIP





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## AKMP-001

### **PENGARUH MEDIASI *PERCEIVED FAIRNESS* TERHADAP HUBUNGAN PENGANGGARAN PARTISIPATIF DENGAN KINERJA MANAJER PADA PROSES PENGANGGARAN DI PEMERINTAH KABUPATEN SIDOARJO**

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#### **Abstrak**

Penelitian ini bertujuan untuk menguji hubungan penganggaran partisipatif dengan kinerja manajer dimediasi oleh keadilan distributif dan keadilan prosedural selama proses penganggaran di Pemerintah Kabupaten Sidoarjo. Responden penelitian adalah para pejabat eselon III dan IV berjumlah 142 orang. Teknik analisis data menggunakan SEM PLS. Hasil penelitian menunjukkan bahwa keadilan distributif dan keadilan prosedural memediasi secara parsial hubungan penganggaran partisipatif dengan kinerja manajer. Oleh karena itu, prosedur alokasi sumberdaya dan distribusi sumberdaya dalam proses penganggaran merupakan faktor penting yang perlu mendapat perhatian ketika perusahaan menerapkan sistem anggaran partisipatif.

**Kata Kunci:** Penganggaran Partisipatif, Kinerja Manajer, Keadilan Distributif, Keadilan Prosedural.

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## AKMP-008

### PELESTARIAN BUDAYA BATIK TULIS KLASIK BERDASAR FALSAFAH JAWA *NGGENDHONG NGINDHIT*: DI MANA PERAN ILMU AKUNTANSI DAN AKUNTAN?

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#### ABSTRACT

*Batik*(hand-dyed garment) of Indonesia has been recognized by the UNESCO as the Representative List of the Intangible Cultural Heritage of Humanity in the year of 2009 because of its unique role in the Indonesian's life from birth to die. After receiving this recognition, Indonesia must have obligation in preserving *batik* as the world heritage. Unfortunately, the classical(*pakem*)*batik* that has unique production techniques, high symbolism and cultural values as well as the philosophical meaning becomes gradually extinct due to the decreasing number of artists (*pembatik*) and the competition with printing *batik* produced by textile factories. This research is an exploratory case study. It explored the role of accounting and accountants in preserving the classical *batik* in Jogjakarta, especially from the perspective of the *juragan batik*(middlemen) who buy *batik* from artists and sell it to customers. The result showed that documentation, daily usage, education, material stability played important role in preserving classical *batik*. *Nggendong ngindhitis* the main philosophical argument for the *juragan batik* to preserve the classical *batik* in their business portfolio. Accounting can make contribution in area of providing cost accounting method for accurate cost of *batik* production and information for better decision making. Accountants must make contribution in the areas of designing and training cost accounting as well as becoming role models in preserving classical *batik* by wearing it in daily life.

Keyword : classical *batik*, *batik* middlemen, preservation, akuntansi, akuntan, *nggendong ngindhit*



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## AKMP-014

### STRATEGI INOVASI, KINERJA PROSES INTERNAL DAN KINERJA KEUANGAN DALAM SATU KONTINUM PADA PEMODELAN MEDIASI

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#### ABSTRACT

This research examines the relation between innovation strategy and company's financial performance through mediation between internal process performance. The hypothesis in this research is that the innovation strategy affects the financial performance which is mediated by internal process performance. This research is a quantitative research in the explanatory level. The population of this research is all of the manufacturer companies in East Java. There are 398 companies. The data is collected through questionnaires. There are 135 questionnaires or response rate for 34%. The analysis unit is business unit. The research respondent is the manager of business unit in Manufacturing Company in East Java. The research result shows that the internal process performance mediates partially the relation between innovation strategy and financial performance.

Keywords : innovation strategy, mediation, financial performance, internal process performance.

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## AKMP-015

### FORMULASI STRATEGI BISNIS PADA PT ABATTOIR SURYA JAYA :

### PENDEKATAN *QUANTITATIVE STRATEGIC PLANNING MATRIX (QSPM)*

**Tamadoy Thamrin Hasibuan**

**Rida Perwita Sari**

#### **ABSTRACT**

*Sea trade in Indonesia is growing rapidly nowadays. This is indicated by the number of shipping hours trading in major ports in Indonesia. Surabaya as one of the largest port city in Indonesia could not escape from trade ships transit. This condition led to the emergence of business opportunities in the field of cold storage.*

*To be able to survive and thrive in a dynamic business environment today, PT AbattoirSurya Jaya as a cold storage company needs a strategy that can help companies to cope with changes in the existing business environment. This condition was in line with the issues that will be investigated in terms of determining the formulation of a strategy of PT AbattoirSurya Jaya as a cold storage company through IE Matrix analysis and determine the appropriate strategy to be applied in PT AbattoirSurya Jaya in order to survive and thrive in today's business competition.*

*As a result, this research is determining the appropriate strategy for use by PT.Abbatoir Surya Jaya to survive and thrive in the dynamic and competitive market. Based on QSPM Matrix analysis, it can be concluded that suggested strategy for PT AbattoirSurya Jaya is market penetration strategy and suggest strategies based on QSPM Matrix for PT AbattoirSurya Jaya.*

*Keywords:Strategy, Strategic Management, Internal And External Factors, Formulation Strategy.*



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## AKMP-016

### POSISI ETIKA DAN PERBEDAAN GENDER DALAM MENENTUKAN PERSEPSI ETIKA PENGGELAPAN PAJAK: SUATU PENDEKATAN EKSPERIMEN

#### The Ethics Position and Gender Differences in determining Perception of Tax Evasion: An Experimental Approach

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#### ABSTRACT

A number of studies discuss the actions of tax evasion from an ethical perspective seen from the aspect of gender, age, education, culture, and religion. However, in some studies did not include the attitude of tax evasion which is influenced by the position of ethics. This study using assumptions developed by Forsyth (1980) concerning the individual consideration in face of ethical issues is based on the assumption tendency of actions considered ethical or unethical. The tendency of tax evasion called ethical action when it is affected by the shape of individual moral philosophy as ideological ethics or ethical position. This research is expected to contribute to (1) theoretically due to tax evasion action is sometimes seen as something ethical and unethical; (2) this research bridges the gap from several previous studies which use gender variable in determining ethical action assessment; and (3) design in this study using experimental so has the level of internal validity better than previous research.

This study using true experimental design using randomization methods of matching. The sample used in this study consisted of accounting majors who have taken classes at the tax brevet Unsoed. The position of ethics in this study were categorized respondents into groups of relativism or idealism. The responses of ethical position using the Ethics Position Questionnaire (EPQ).

All hypothesis found significantly supported. This indicates an individual who saw a picture of weakness and cheating the tax system, tax injustice and discrimination, then the individual will tend to assess tax evasion as ethical behavior than individuals who do not consider the assessment condition of taxation. The results also found that ethical position is a factor for assessing the individual's belief in the ethics of tax evasion. Besides gender differences also have an indication for individuals in the perceived value of ethics.

Keywords: Position ethics, relativism, idealism, gender, tax evasion.

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## AKMP-018

### ***Analisis Investment Opportunity Set (IOS) Perusahaan Sektor Perbankan Di Bursa Efek Indonesia***

Omi Pramiana

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Dr. Ec. Diah Hari S, Msi, Ak

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#### **Abstract**

This study aims to test and prove the influence of company growth to profitability, funding decisions and IOS. Test and prove the effect of profitability on funding decisions and iOS, as well as test and prove the influence funding decisions on IOS. This research is quantitative. The sampling method used is purposive sampling with a sample of 168 financial statement. Data collection methods documentary studies obtained from the web the Indonesia Stock Exchange ([www.idx.com](http://www.idx.com)). Analysis of the data to test the hypothesis in this study using Structural Equation Modeling (SEM). The result of this study indicate that the Company growth does not make a major contribution to profitability. Company growth does not contribute significantly to the funding decision. Company growth contributed greatly to IOS. Profitability make a major contribution to the funding decision. Profitability did not contribute greatly to IOS. Funding decisions provide a major contribution to the IOS.

***Keywords: Company Growth, profitability, funding decisions, IOS***



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## AKMP-019

### MEMBANGUN TOWS DENGAN PENDEKATAN SPIRITUALITAS DALAM RANGKA PERUMUSAN STRATEGI KEUANGAN

(Studi Kasus pada PT. Pegadaian(Persero) Unit Pegadaian Cabang (UPC) Srengat)

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#### Abstract

*This study aims to develop a strategy TOWS were done with spiritual approach in formulating financial strategies. This research was conducted at PT. Pawnshop (Persero) Branch Pawn Unit (UPC) Srengat with support estimated price of gold and the ceiling price for goods non-gold pawn imposed on PT. Pawnshop (Persero) Branch Pawn Unit (UPC) Srengat dated January 1, 2016. This study uses a case study. The results of this study shows the strategies generated by Analysis tows (Threats-Opportunities-Weaknesses-Strengths) communicated and implemented with the values of the spirituality of work that existed at the Pawnshop UPC Srengat so it can be used to formulate a financial strategy with reference to the estimated price of collateral lien on PT. Pawnshop (Persero) Branch Pawn Unit (UPC) Srengat.*

**Keywords:** Pawn, TOWS analysis (Threats-Opportunities-Weaknesses-Strengths), Spirituality, Financial Strategy

*Manusia dan alam,  
Aku dan Tuhan”  
Tuhan selalu mengajarkan kita  
para manusia untuk mencintai serta menyayangi*

-----  
*"Ana pangan padha dipangan,  
Ana gawean padha ditandangi,  
Ingkang pantes dhawah ing sambawa kalian sambada,  
Janma patrap kening tinulat ing kautamen,  
Tlatah Blitar*



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## AKMP-022

### IDENTIFIKASI PERILAKU MANAJEMEN MELALUI KEPUTUSAN MANAJEMEN TERHADAP FINANCIAL STATEMENT FRAUD

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#### Abstract

Become the interesting study to determine at which point the prevention of financial statement fraud begins. The rise in the incidence of financial statement fraud, need to be considered by both the principal and the management of the company. The purpose of the study to determine whether the behavior will affect the management of financial statement fraud , through a management decision variable. Data were analyzed by the path analysis method. The results show the behavior of management (abuse position , abuse power and abuse resources) affects the financial statement fraud directly or through management decisions , it is in line with previous research . This study also corroborates previous research in which behavior management resources that abuse only partially influence the management decisions , and the only abuse that position partially affect the financial statement fraud , so that management behavior has a significant influence on financial statement fraud is the position abuse, while abuse resources to influence management decisions.

Key Word : Financial statement fraud, Behavior management, Decision management

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## AKMP-026

### **Pengaruh Pengetahuan Managerial Berwirausaha dan Akuntansi Manajemen terhadap Penggunaan Informasi Keuangan dengan Ketidak Pastian Lingkungan sebagai Variabel Moderasi**

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#### **Abstrak**

Pengetahuan manajerial berwirausaha dan akuntansi manajemen menjadi kebutuhan dasar yang diperlukan oleh wirausahawan untuk mengambil keputusan investasi. Kemampuan yang dimiliki oleh wirausahawan dalam menciptakan sesuatu yang baru dan berbeda serta berani mengambil risiko untuk membuka usaha di berbagai kesempatan mempengaruhi penggunaan informasi keuangan untuk pengambilan keputusan investasinya. Namun demikian, kondisi kesehatan bisnis juga rentan terhadap ketidakpastian lingkungan yang merupakan keterbatasan individu dalam menilai probabilitas gagal atau berhasil terhadap keputusan yang telah dibuat karena adanya kendala untuk memprediksi situasi di sekitarnya. Tujuan penelitian ini untuk mengetahui pengaruh pengetahuan manajerial berwirausaha dan pengetahuan akuntansi manajemen terhadap penggunaan informasi keuangan dalam pengambilan keputusan investasi. Tujuan lainnya adalah membuktikan bahwa ketidakpastian lingkungan merupakan variabel pemoderasi hubungan tersebut. Teknik analisis data yang digunakan pada penelitian ini adalah menggunakan moderating regression analyze. Hasil penelitian ini menginformasikan bahwa pengetahuan manajerial berwirausaha dan akuntansi manajemen berpengaruh positif dan signifikan terhadap penggunaan informasi keuangan dalam pembuatan keputusan investasi dan ketidakpastian lingkungan menjadi variabel moderating yang memperkuat hubungan tersebut.

**Kata kunci: Pengetahuan manajerial berwirausaha, akuntansi manajemen dan informasi keuangan**

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## AKMP-027

### VALUE ADDED INTELLECTUAL CAPITAL, GCG DAN STRUKTUR KEPEMILIKAN ATAS KINERJA KEUANGAN

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#### Abstract

The aim of this study was to examine the effect of Value Added Intellectual Capital, Good Corporate Governance and Ownership Structure on financial performance. The population in this study is a manufacturing company listed on the Stock Exchange in 2012-2014. Sampling using purposive sampling method as many as 21 companies manufacturing base and chemical industry sector in 2012-2014. The variables used are value added intellectual capital, the board of directors, board of directors, managerial ownership and institutional ownership as an independent variable, whereas the company's financial performance as the dependent variable. The analytical tool used is multiple regression analysis to examine the effect of independent variables on the dependent variable. The results showed that the board of directors, managerial kepemilikan affect the company's performance, and value-added intellectual capital, the board of commissioners, institutional ownership, does not affect the company's performance.

Keyword: VAIC, GCG, ownership





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## AKMP-028

### PERAN *VIRTUAL OFFICE* DALAM MEMINIMALKAN BEBAN USAHA OUTSTANDING ORGANIZER DI SURABAYA

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#### ABSTRAK

The lifestyle changes because of the development of technology. Initially, people used the pigeons to send a letter, now we can use e-mail or short message by phone. As well as a company, that used traditional office, so now many companies are using technology to replace the traditional office to Virtual Office.

The increasing in earnings with a minimum cost is highly desirable by the company. Therefore Outstanding Organizer can replace the Traditional Office System into a Virtual Office. The use of Virtual Office System in the company's operating system makes the company's operating system to be more effective and efficient in both time and costs.

Keywords: Virtual Office, Operating Systems, Operating Expenses, Event Organizer

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## AKMP-029

### PENGARUH PENERAPAN KONVERGENSI IFRS, *FOREIGN OWNERSHIP*, DAN *FAMILY CONTROL* TERHADAP *AUDIT DELAY*

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**Siti Rochmah Ika**  
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#### *Abstract*

*This study aims to analyze and to obtain empirical evidence about the effect of IFRS convergence, foreign ownership, and family control on audit delay. The study differs from other studies because measurement of foreign ownership considers aspect of authenticity (genuineness) of foreign investors. The family control is measured by using two measurements: the percentage of ownership and the existence of a family on the boards. In this study, audit delay is the number of days from the end date of the company's fiscal year to the date of the audit report authenticity date and signature. Population of this study consists of listed companies in the periode 2009-2012. Sampling method is purposive sampling. The method of data analysis of this study is multiple regression. The result of this study indicates that the convergence of IFRS has a positive and significant effect on audit delay. Similarly, family control measured by the existence of a family on the board has also a positive and significant effect on audit delay. In contrast, foreign ownership measured in two measurements has an insignificant effect on audit delay. Likewise, the family control measured by the percentage ownership has an insignificant effect on audit delay.*

**Keywords:** *Audit delay, IFRS convergence, foreign ownership, family control.*



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## AKMP-033

### **Analisis Pengaruh Diversitas Gender dan Ukuran Dewan Terhadap Tanggung Jawab Sosial Perusahaan (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia pada Tahun 2014)**

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#### ***Abstract***

*This research aimed to provide empirical evidence of the effect of board gender diversity, board size, CEO's gender and independent commissioner's gender on corporate social responsibility (CSR) measured by the disclosure of CSR information. The sample of this study is manufacturing companies listed on Indonesia Stock Exchange in 2014 with a sample size of 130 observations. The data analysis technique used in this study is multiple linier regression by Eviews program. The results of this study show that gender diversity of board of directors and board of director size has a positive effect on CSR. On the other hand, diversity of board of commissioner, board of commissioner size, CEO's gender, and independent commissioner's gender has no effect on CSR.*



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## AKMP-036

### TINJAUAN KEMBALI HUBUNGAN ANTARA *PARTICIPATIVE BUDGETING* DAN KINERJA

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**Loggar Bhilawa**

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#### Abstract

This study aims to re-examine the relationship between participative budgeting and performance specifically on Indonesian 21<sup>st</sup> century context. Based on the previous literatures, this study investigates the relation of participative budgeting and performance with considering the effect of Attitude Toward Job as antecedent and Budget Emphasis and Locus of Control as moderating factor. *Structural Equation Modelling* with *Partial Least Square Method* used in this study because several variables is a latent variable, so the most appropriate model is SEM and PLS has an advantage in estimating small number of observation. This research contributes by providing evidence of the antecedents effect of Attitude on participative budgeting and performance relation, especially in the public accounting firm. By using survey to Auditors at big six Accounting Public Firms in Jakarta, this study finds that there is no simple relation between participative budgeting and managerial performance. It finds that attitude has antecedents affect toward participative budgeting, and participative budgeting has positive significant effect on performance. It also finds that budget emphasis has a significant moderating effect on relationship between participation and performance budgeting. However, Locus of Control does not have moderating effect on relationship between participation budgeting and performance.

Keywords: Participative budgeting, Attitude Toward Job, Budget Emphasis, Locus of Control.



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## AKMP-037

### MODEL ANALISIS PENGANGGARAN: GENDER SEBAGAI VARIABEL MODERATING PADA PERUSAHAAN MANUFAKTUR DI JAWA TIMUR

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#### Abstract

Budgeting is a very important tool to facilitate the tasks of management in achieving organizational objectives, particularly the challenge of the Asean Economic Community (AEC). However, companies are not able to achieve the goals of the organization when there are deviations of human behavior involved in budgeting and will impact on the low performance of the company. Industry Sector in East Java has been obtained an export performance as was ranked third, but the production growth report in the fourth quarter of 2015 shows a less good performance because there are several industries that experienced negative growth. This condition is very harmful to the sustainability to the company. This problem is suspected because of the less optimal psychological empowerment for personal character, such as gender and gender study in Indonesia is still low. The purpose of this study is to analyze the impact of participative budgeting to dysfunctional behavior that is moderated by gender.

This research uses random sampling techniques and survey methods were collected through questionnaires as much as 128 answers from functional managers of manufacturing in East Java. Technical analysis using PLS, because of the technique is suitable for testing the behavioral variables that can not be measured directly. The results showed that participative budgeting can lower the dysfunctional behavior, but the role of gender in the participative budgeting has not been able to reduce dysfunctional behavior and all managers have the same behavior in budgeting. The contribution of this study is able to extend the accounting knowledge of behavioral science in the study of management accounting, and also give a discourse on business actors that gender diversity may not be able to reduce dysfunctional behaviors in participative budgeting.

Keyword: Participative Budgeting, Dysfunctional Behavior, Gender

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## AKMP-038

### PENGARUH UKURAN PERUSAHAAN, PROFITABILITAS, FINANCIAL LEVERAGE, NET PROFIT MARGIN DAN WINNER/LOSSER STOCK TERHADAP PRAKTIK PERATAAN LABA

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#### **ABSTRACT**

This study aims to determine the effect of firm size, profitability, financial leverage, net profit margin and winner loser stock against the practice of income smoothing. The data is processed by using a software program Statistical Product and Service Solutions (SPSS). The study sample consisted of 66 LQ 45 companies from 2011 until 2013 listed on the Indonesia Stock Exchange. Binnary logistic analysis was used to test the hypothesis in this study. The results showed that company size, profitability, financial leverage and net profit margin not influence against practices of income smoothing. As for the variable winner/loser stock negatively affect of the income smoothing.

Keywords : *Firm Size, Profitability, Financial Leverage, Net Profit Margin, Winner/loser  
Stock, Income Smoothing*

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## AKMP-039

### **Analisis Pengaruh Manajemen Laba Terhadap Pengungkapan Laporan Tanggung Jawab Sosial, Dengan Tata Kelola Perusahaan Sebagai Variabel Pemoderasi**

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#### **Abstrak**

Penelitian ini bertujuan untuk memberi bukti empiris adanya pengaruh positif manajemen laba terhadap tingkat pengungkapan laporan CSR. Unsur tata kelola perusahaan seperti jumlah rapat komite audit, jumlah rapat dewan komisaris, ukuran dewan komisaris, dan independensi dewan komisaris menjadi variabel pemoderasi pengaruh keduanya. Keempat unsur tersebut diharapkan dapat memperlemah pengaruh positif manajemen laba terhadap pengungkapan CSR.

Sampel penelitian mencakup 28 perusahaan non – keuangan yang terdaftar di BEI, yang setidaknya mengeluarkan 1 laporan keberlanjutan (laporan CSR terpisah dari laporan tahunan) dengan rentang tahun 2009 – 2013. Hasil penelitian justru menunjukkan manajemen laba berpengaruh negatif terhadap tingkat pengungkapan laporan CSR. Semakin tinggi manajemen laba satu perusahaan menunjukkan rendahnya kepedulian dan tanggung jawab manajemen perusahaan terhadap para pemangku kepentingannya, sehingga akan tergambar melalui rendahnya praktik CSR dan tingkat pengungkapan laporan CSR. Tata kelola perusahaan ditemukan tidak dapat memperlemah pengaruh manajemen laba terhadap tingkat pengungkapan CSR.

Kata Kunci: Manajemen laba, CSR, tata kelola perusahaan



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## AKMP-040

### Peran Moderasi *Framing* dan Gaya Kognitif terhadap Bias Efek Urutan Bukti dalam Keputusan Penganggaran

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#### ABSTRACT

This study is aimed to empirically test the moderating roles of information framing and cognitive style on recency effect in budgeting decision, as a part of management accounting decisions. Laboratory experimental method used in this study with a 2x2x2 between-subjects design involving participants of 100 undergraduate accounting students at two universities in Central of Java and Yogyakarta provinces. The results of this study indicate that in the Step-by-Step (sequentially) response mode, the occurrence of recency effects can be mitigated by information framing. In contrast, participants in the End-of-Sequence (simultaneously) response mode did not experience any order effects. Moreover, the interesting finding is that the interaction effect between information order and response modes indicating that the End-of-Sequence response mode alone can reduce the recency effects. However, the prediction of interaction effect between information order, information framing, and cognitive styles in both Step-by-Step and End-of-Sequence was not supported.

**Keywords: Order effects, Belief-Adjustment Model, Framing, Cognitive style.**



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## AKMP-041

### PENGARUH *INTELLECTUAL CAPITAL* TERHADAP KINERJA PERUSAHAAN

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#### ***Abstract***

*This research aims to examine the effect of intellectual capital on firm performance. Intellectual capital is measured by the VAIC method which has three components that are human capital efficiency, structural capital efficiency and capital employed efficiency, while the company's performance is measured by using ROE (Return on Equity), Employee Productivity and Tobin's Q. Samples are selected using cluster sampling that is one of complex random method result 205 companies from all sectors of listed company in Indonesia Stock Exchange during the period 2011-2014. The results of the study demonstrated that only human capital efficiency and capital employed efficiency has positive effects on ROE, Employee productivity and Tobin's Q. The structural capital efficiency negatively affect ROE, Employee Productivity and Tobin's Q. This result shows companies in Indonesia still relies on physical assets as measured by capital employed, followed by human capital efficiency in creating added value for the company that ultimately increasing the company performance.*

*Keyword : Intellectual Capital, Profitability, Productivity, Market Performance*



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## AKPM-004

# PENGARUH PROFITABILITAS, RESIKO KREDIT DAN SUKU BUNGA SBI TERHADAP RASIO KECUKUPAN MODAL PADA BPR SE KABUPATEN JEMBER (PERIODE 2010-2013)

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### Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh profitabilitas, resiko kredit, tingkat suku bunga Sertifikat Bank Indonesia (SBI) terhadap rasio kecukupan modal pada BPR Konvensional di Kabupaten Jember. Jenis data yang digunakan dalam penelitian ini adalah data sekunder yang diperoleh dari laporan keuangan BPR yang dibubliksikan oleh Otoritas Jasa Keuangan. Sampel penelitian ini adalah 22 BPR. Penelitian ini menggunakan analisa regresi linier berganda dengan menggunakan software SPSS for Windows 20.

Berdasarkan hasil analisis data dan pembahasan dapat disimpulkan bahwa secara parsial *return On Asset* (ROA) yang menjadi proksi untuk profitabilitas berpengaruh positif signifikan terhadap rasio kecukupan modal. Resiko kredit yang diproksikan dengan *Non Performing Loan* (NPL) berpengaruh terhadap positif terhadap rasio kecukupan modal (CAR). Suku bunga SBI tidak berpengaruh terhadap rasio kecukupan modal. Secara simultan Profitabilitas (ROA), resiko kredit (NPL) dan suku bunga SBI berpengaruh terhadap rasio kecukupan modal (CAR) pada Bank Perkreditan Rakyat di Kabupaten Jember. Artinya, setiap perubahan yang terjadi pada variabel independen yaitu, NPL, dan ROA secara simultan atau bersama-sama akan berpengaruh pada rasio kecukupan modal (CAR) Bank Perkreditan rakyat.

Kata Kunci : Profitabilitas, Resiko Kredit, Suku Bunga SBI, Kecukupan Modal

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## AKPM-005

### STRATEGI INVESTASI KONTRARIAN PADA SAAT KONDISI PASAR *BEARISH*: KAJIAN TERHADAP ANOMALI SAHAM *WINNER - LOSER* PERIODE 2013 - 2015

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#### ***Abstract***

*This study examined the implementation of contrarian investment strategy in winner loser anomaly. It was used by investors when they sold winner stocks in bearish market and bought loser stock in bullish market. The sample used was listed in Kompas 100 respectively from February 2013 until January 2015. It was classified by winner and loser portofolio. This study was expected to be an additional reference for investors. This study used Descriptive Statistic and Independent Sample t-Test. The using of significance level was 5%. Research hypothesis was not rejected if p-value was less than the significance level. The result was winner loser anomaly occurred in Kompas 100. Many winner stocks had negative return and loser stocks had positive return. These conditions indicated that there was an overreaction toward information in the market. The overreaction showed that there was a behavioral finance deviance which affected price stocks. When investors used contrarian investment strategy, they should know the condition of market, so they would get high abnormal return.*

*Keywords: Winner Loser Anomaly, Contrarian Investment Strategy, Bearish Market.*

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## AKPM-006

### KAJIAN EFISIENSI PASAR MODAL INDONESIA: STUDI ANOMALI ROGALSKI, WEEK FOUR, MONDAY, DAN WEEKEND EFFECT

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#### **Abstract**

*This study examined the effect of seasonal anomalies after the implementation of new fraction of price and trading unit policy in Indonesia. The anomalies are Rogalski, Week Four, Monday, and Weekend effect. The sample used was listed in LQ45 respectively from February 2014 until July 2015. This study was expected to be an additional recommendation as well as a reference for investors. The result of this research was Rogalski Effect did not occur significantly because of the policy of interest rate policy by The Fed. Therefore, the stock returns on Monday in April did not differ significantly from the other months. However, Week Four, Monday, and Weekend Effect occurred significantly because of the behaviour of investors. They tended to buy stocks on Friday and sold it on Monday. Then, they also sold it at the end of the month. In other words, stock returns on Mondays and Fridays differed significantly from the other trading days. Moreover, the stock returns on Monday at the end of the month also differed significantly from Monday at the beginning of the month. Thus, stock price did not reflect historical data completely.*

**Keywords:** *RogalskiEffect, Week Four Effect, MondayEffect, Weekend Effect, Indonesia Stock Exchange*

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## AKPM-007

### PENGARUH FREE CASH FLOW, LEVERAGE, CORPORATE GOVERNANCE TERHADAP MANAJEMEN LABA PADA PERUSAHAAN PERBANKAN DI BURSA EFEK INDONESIA

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#### ABSTRACT

Aim of the research is determining the influence of free cash flow, leverage and corporate governance to the earnings management at banking firms in the indonesia stock exchange. Corporate governance is measured by indicators of managerial ownership and the audit committee. Taking sampling is using 15 (fifteen) banking firms which are in indonesia stock exchange since 2013 until 2014. Data was analyzed by partial least square. Based on the test result, concluded free cash flow effect to the earnings management but the influence leverage, and corporate governance indicator (managerial ownership and audit comitee) had no effect tothe earnings management.

**Key Words** : *Free Cash Flow, Leverage, Corporate Governance, Earnings Management*

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## AKPM-010

### *Pengaruh Aktivitas Pemasaran, Kinerja Keuangan, dan Aset Tidak Berwujud Terhadap Nilai Perusahaan*

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#### *Abstrak*

Consumer goods industry focus on consumers' daily needs, which make the competition between companies in this industry become higher. Therefore, company has to improve their positioning by increasing their brand equity through doing marketing effectively. The purpose of this research is to analyze the influence of marketing activity, as an addition of conventional accounting measures, on firm value of consumer goods companies.

This research hypothesized that marketing activity, profitability, liquidity, solvability, and intangible assets influence firm value that measured by Tobins'q. The sample used is consumer goods companies listed in Bursa Efek Indonesia during the period of 2012-2014.

The result shows that the increase of marketing activity, profitability, and solvability will improve firm value. However, liquidity has negative relationship to firm value. Intangible assets, as a proxy of brand power, have no relationship with firm value. The results imply that marketing activity play important role in creating value of firm besides accounting performance.

Keyword: Marketing Activity, Financial Performance, Intangible Assets, Firm Value.





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## AKPM-014

### PERSEPSI INTERNAL AUDITOR ATAS PENGARUH PERAN PIMPINAN, KONSULTAN, PELATIHAN DAN TEKNOLOGI INFORMASI TERHADAP PENERAPAN AKUNTANSI AKRUAL

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#### ABSTRACT

This research was aimed to examine and to obtain empirical evidence on managerial role, consultant, training and information technology toward successful implementation of accrual accounting. Successful implementation of accrual accounting is showed that adoption of accrual basis accounting will occur not only because of a mandatory or regulation but also due to a real belief in the informational benefits of this type of accounting for decision-making and evaluating the performance of managers This research was done in Jombang, East Java on internal auditor called Inspektorat. Retrieval of population was audit staff. Data collecting was carried out with questionnaire submitted directly. Number of questionnaires distributed was 30 questionnaires. This research used SEM-PLS because the number of population is small and this method can be used to analyze complex model.

The results showed that information technology and consultant have positive influence on the successful implementation of accrual accounting. Information technology to support the successful implementation of accrual accounting requires adequate skills and knowledge of the executive staff, while the involvement of consultants required at the time of accrual financial statements. The test results concluded that the role of leadership does not affect the successful implementation of accrual accounting. This is presumably because the leadership tends to submit the overall implementation of accrual accounting on consultants and do not use the information on accrual accounting. The research findings show that training has significant influence but has a negative direction toward the successful implementation of accrual accounting. This is presumably because the leadership prefers short-term achievement through the use of consultants compared with training to empower staff.

Keywords: accounting bases, accrual, local government



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## AKPM-016

### **Pengaruh Perbedaan *Gender* Dalam Komite Audit Terhadap Praktik *Earnings Management* Pada Perusahaan Sektor Manufaktur Yang Terdaftar Di Bursa Efek Indonesia tahun 2012-2014**

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#### **INTISARI**

#### **ABSTRACT**

*The purpose of this study is to examine the effect of gender differences in the audit committee of the earnings management practices in an enterprise in the manufacturing sector listed in Indonesia Stock Exchange in 2012-2014. To determine the effect of gender differences in the audit committee to the practice of earnings management used the dependent variable earnings management proxies with discretionary accruals, where the model used for detecting earnings management in this study is the Model Ashbaugh, LaFond, and Mayhew (ALM) (2003). Meanwhile, the independent variables in this study were gender variance consisting of FPCT, FEMD, FSIZE and MSIZE.*

*Results of this study found that the presence of women in the audit committee significant negative effect on earnings management. the presence of women in the audit committee is very effective to suppress the practice of earnings management. This may be due to the nature of women are more afraid to take risks, risk averse, more careful and ethical than men. The conditions will certainly give positive results associated with overseeing the activities of the financial statements and produce quality reports that better corporate governance and reduce misstatements occurred.*

*Keywords : Women, gender, earnings management, corporate governance*

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## AKPM-017

### **EXTENSIBLE BUSINESS REPORTING LANGUAGE (XBRL): ANALISIS RENCANA PENERAPAN PADA BURSA EFEK INDONESIA (STUDI LITERATUR)**

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#### **ABSTRACT**

*This study aims to analyze and advantage and disadvantage and Extensible Business Reporting Language (XBRL) concept, implementation Extensible Business Reporting Language (XBRL) in many countries ( United States, Japan and India) and the effect and progress of Extensible Business Reporting Language (XBRL) in Indonesian. So the object of this study is some countries who already implementation of Extensible Business Reporting Language (XBRL). Tecnical literature in this study is to collect the data by reading and studying the theories and literature in journals, articles, and websites related to Extensible Business Reporting Language (XBRL). The results showed that implementation of Extensible Business Reporting Language (XBRL) give many benefit example increase of transparency and efficiency, decrease asymmetry of information, to make easier to analysis and to increase of qualitative characteristic of financial statement. But on the other hand impementation of Extensible Business Reporting Language (XBRL) has weakness and challenges, so need good preparation to implement XBRL. Looked the succes keys from implementation of Extensible Business Reporting Language (XBRL) in many countries has conclusion there are many succes factors to implement XBRL and Indonesian already did most of them so possibility of suces to implement XBRL in Indonesian is very high*

**Keywords:** *Extensible Business Reporting Language, Financial Statement*



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## AKPM-018

### Studi tentang pengungkapan aspek-aspek dalam *Sustainability Report Disclosure* dan pengaruhnya terhadap Kinerja Pasar Perusahaan

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#### **ABSTRACT**

*This research aims to investigate the effect of Sustainability Report Disclosure to Market performance of the firm. Three material aspects disclosed in the Sustainability report such as economic (EC), environmental (EN) and social aspect (SC) are used as the independent variables in this research and, furthermore, the dependent variable is the market performance which is proxied by using Tobin's Q. This research was conducted using mainstream positivistic quantitative methods to test the three formulated hypotheses. The samples taken are 44 observations from all listed companies in the Indonesia Stock Exchange (IDX) that reveal sustainability reports using GRI-G4 guidelines. These guidelines are the latest version issued by Global Reporting Initiative (GRI), which can be implemented starting from 2013. The results showed that economic, environmental, and social aspects have positively significant influence to the companies market performance. The practical implication of this research is the value given by society in term of the company image to those companies which disclosure their activities related to economics, social, and environment activities in the Sustainability report, furthermore, it affects their company performance.*

**Keywords:** *Sustainability report, economic disclosure, environmental disclosure, social disclosure, market performance, GRI-G4*

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## AKPM-019

### PENGARUH UKURAN PERUSAHAAN, KONTRAK HUTANG, DAN TATA KELOLA PERUSAHAAN TERHADAP VARIABILITAS LABA

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#### *Abstract*

*This research is aimed to examine the influence of firm size, financial leverage, and good corporate governance towards earnings variability. We relate the earnings variability with the hypotheses of positive accounting theory and corporate governance mechanism in Indonesia to identify factors that will influence earnings variability. Using purposive sampling, there are 628 observations from firms listed in Indonesia Stock Exchange during 2012 until 2014. Analytical model that has been used is multiple linear regression analysis. The result showed that firm size and financial leverage has a significant negative effect on earnings variability. Good Corporate Governance which is divided into internal and external elements doesn't have a significant effect on earnings variability though going concern audit opinion can control smoothing income behavior. It implies that the corporate governance in Indonesia couldn't mitigate the practice of earnings smoothing.*

***Keywords: earnings variability, positive accounting theory, and Good Corporate Governance, earnings smoothing.***





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## AKPM-020

# THE EFFECT OF FIRM SIZE AND RATE OF INFLATION ON COST OF CAPITAL: THE ROLE OF IFRS ADOPTION IN THE WORLD

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### ABSTRACT

*The objective of this research is to examine the relation between firm size and rate of inflation on cost of capital. Specifically, this research examines the role of IFRS adoption in the relation between firms size and rate of inflation on cost of capital. Using a sample of 880 firm-year observations of 176 firms from 31 countries from the 2007 to 2011 period. This research finds the evidence that larger firms have lower cost of capital. Further, this research also documents that there is positive relation between the rate of inflation and cost of capital. But there is no evidence that IFRS adoption has positive impact to reduce the cost of capital, not only for larger firms but also firms in higher inflation country. This result shows listed firms in New York Stock Exchange which adopt IFRS or do not adopt have already made financial statement with complete information and have good quality standard (US GAAP). Taken together, the role of IFRS adoption couldn't be observed in a short period, since the firms should pay switching cost to change their financial statement's standard from local standard to IFRS. Additionally, countries need to make concurrent effort to improve their legal enforcement.*

**Type of Paper:** Conceptual / Empirical/other

**Keywords:** firms size, rate of inflation, IFRS adoption, and cost of capital.

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## AKPM-023

### PENGARUH PENERAPAN NILAI WAJAR TERHADAP RELEVANSI NILAI GOODWILL

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#### **Abstract**

*This study examines value relevance of fair value adoption on goodwill in Indonesia listed companies from 2011-2014. The value relevance of goodwill on market value of equity are tested by yearly regression and chow test. The result of this study shows that there is increase of value relevance of goodwill to the investor under fair value accounting, however market and companies need one year in order to respon the changes. In general, this result supports adoption of fair value accounting.*

*Keywords: Goodwill, fair value, value relevance.*



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## AKPM-029

Relevansi Nilai Pengungkapan Rekonsiliasi Laba Segmen Perusahaan

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**Phan Ferah**

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### *Abstract*

*The financial accounting standards (PSAK 5) requires the company to provide a reconciliation of the total of the reportable segments' profit or loss to the firm's profit or loss. The objective of this standard is to improve the value relevance of information in the financial statement. This study aims to investigate the value relevance of the segment reconciliation and the factors that influence segment income dissimilarity, i.e. audit quality, agency cost and proprietary cost.*

*The result shows that the reconciliation of total of segments' profit or loss to the firms' profit or loss positively affect market value of equity, means segments' reconciliation disclosure has value relevance for the investment decisions. Audit quality negatively affect the segment income dissimilarity, while agency cost and proprietary cost have no effect.*

*Keywords: Segment Reconciliation, Value Relevance, Agency Cost, Proprietary Cost, Audit Quality*

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## AKPM-030

### **Respon Investor Terhadap Implementasi CSR Pada Perusahaan- Prerusahaan Berkapitalisasi Besar (Pendekatan Teori Legitimasi dan *Decision Usefulness*)**

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**ABSTRACT:** *This research aims to examine the response of investors toward CSR implementation based on legitimacy and decision usefulness theory. The enactment of Indonesian Corporation Act No. 40 of 2007 has provoked a number of pros and cons. According to legitimacy theory, investors should support the implementation of CSR since it is needed to obtain legitimacy from their stakeholder to continue its operation (Tilling 2006), however investors' response are not always consistent with the theory. Various prior researches proved that on average, CSR was responded negatively in the short term as well as the result of studies using long-term data. Following up the existing gap between empirical results and legitimacy theory, this study tries to add the explanation of investors' response to the CSR implementation from the decision usefulness arguments. According to decision usefulness approach, investors are rational, under uncertainty they tend to avoid risks with rational actions (Scott 2012). Therefore, investors' response to the implementation of CSR depends on the companies performance during the CSR implementation. This study employs the quantitative approach since the research goals is to test the association among variables and to generalize its results. Unit of analysis is listed companies in Indonesian Stock Exchange (IDX) for the period 2008-2012. This research proves that investors response the implementation of CSR. However the results do not support the hypothesis 2, investors' reaction to the implementation of CSR do not moderated by company's financial performance, eventhough financial performance itself influence investors' response.*

**Keywords:** *Corporation Act No. 40 in 2007, corporate social responsibility, legitimacy theory, decision usefulness theory, investors' response*

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## AKPM-032

### ANALISIS PERBEDAAN TINGKAT RISIKO ANTARA STRUKTUR KEPEMILIKAN TERKONSENTRASI DAN TERSEBAR PADA BANK UMUM DI INDONESIA

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#### **Pendahuluan**

Industri perbankan nasional perlu meningkatkan ketahanan bank, dalam rangka menghadapi dinamika perkembangan perekonomian regional dan global. Bank Indonesia pun membuat kebijakan yang diarahkan untuk meningkatkan ketahanan bank dalam menopang kinerja bank, memantapkan daya saing, dan sekaligus membendung kejutan krisis. Peningkatan ketahanan perbankan tersebut dilakukan melalui peningkatan penerapan prinsip kehati-hatian dan tata kelola bank yang baik (*good corporate governance*). Selain itu, mengingat terjadinya krisis 1997-1998 yang mengakibatkan penurunan perbankan mendorong perlunya peningkatan efektivitas penerapan manajemen risiko dan *good corporate governance* agar bank mampu mengidentifikasi permasalahan secara lebih dini, melakukan tindak lanjut perbaikan yang tepat dan cepat, serta bank lebih tahan dalam menghadapi krisis.

Pada masa krisis 1997-1998 tidak ada investor lokal yang bisa membeli bank, baik karena bangkrut ataupun tidak lolos uji kelayakan dan kepatutan (*fit and proper test*) karena bagian dari krisis dan kegagalan bank. Maka dari itu, agar investor asing mau masuk dengan *strategic sale*, diperbolehkan masuk sampai 99,9%, aturan kepemilikan saham bank yang tertuang dalam Peraturan Pemerintah Nomor 29 Tahun 1999 tentang Pembelian Saham Bank Umum. Saat itu, peraturan tersebut hanya untuk menghabiskan bank-bank yang dikelola Badan Penyehatan Perbankan Nasional (BPPN). Namun, kondisinya telanjur sampai dengan sekarang, bahkan ketika keluar Arsitektur Perbankan Indonesia (API), akuisisi pihak asing semakin banyak karena pemilik lama juga sudah tidak kuat menambah modal kembali. Kondisi tersebut mengakibatkan





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perbankan yang mayoritas dimiliki satu pihak saja, dan berdampak negatif terhadap tata kelola perbankan (*good corporate governance*).

Perbankan yang dikendalikan oleh satu pihak menyebabkan kehancuran bank. Banyak bank di Indonesia yang dilikuidasi, dengan tidak ada pihak penanggung jawabnya, sekalipun pemilik dari bank tersebut. Bahkan, beberapa kasus menyebutkan bank hancur karena terjadi kecurangan oleh pemegang saham pengendalinya. Kasus terakhir adalah Bank Century dan Bank IFI. Kasus pembobolan dana (nasabah) bank yang bermula dari ketidaktaatan bank dalam menerapkan sistem pengendalian internnya secara konsisten, akibat sikap *over trust* manajemen bank kepada karyawan kunci. Sayangnya, karyawan kunci yang bersangkutan menggunakan kepercayaan yang diberikan kepadanya tersebut untuk tujuan *moral hazard*, yaitu memperkaya diri sendiri. Sebelumnya, ketika krisis, juga ada 100 bank yang ditutup karena intervensi pengurus dan pemilik yang penuh *moral hazard*. Hal tersebut mengindikasikan bahwa struktur kepemilikan memiliki peran penting dalam pengelolaan risiko. Fenomena yang terjadi di Indonesia tersebut juga mengindikasikan bahwa struktur kepemilikan penting untuk dikaji.

Peningkatan pelaksanaan tata kelola bank yang baik, salah satunya dapat melalui penataan struktur kepemilikan bank. Struktur kepemilikan merupakan proporsi kepemilikan perusahaan, dengan kata lain struktur kepemilikan mencerminkan proporsi hak pemilik. Struktur kepemilikan merupakan suatu proporsi kepemilikan saham yang dimiliki oleh pihak manajer perusahaan, institusi, individu, publik/masyarakat, maupun pemerintah. Di Indonesia, kepemilikan bank sangat bervariasi, dari 130 bank sebagian kecil dimiliki oleh pemerintah dan sebagian yang lain dimiliki oleh swasta baik swasta domestik maupun swasta asing. Dari 130 bank yang ada di Indonesia, 34 bank telah *go public*.

Pada perusahaan terdapat kepemilikan saham terkonsentrasi dan tersebar. Perusahaan dengan kepemilikan terkonsentrasi terdapat pemegang saham pengendali yang dapat mengendalikan manajemen atau bahkan bagian dari manajemen itu sendiri. Hal tersebut juga berpotensi memunculkan masalah keagenan antara pemegang saham pengendali dengan pemegang saham minoritas. Masalah yang muncul biasanya berupa ekspropriasi yaitu proses penggunaan hak kontrol untuk memaksimalkan kesejahteraan sendiri dengan distribusi kekayaan dari pihak lain (Claessens *et al.*, 2000). Perusahaan dengan struktur kepemilikan tersebar memiliki pemegang saham yang banyak dengan jumlah saham yang sedikit. Pada perusahaan dengan struktur kepemilikan tersebar ini tidak terdapat pemegang saham pengendali,



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dikarenakan masing-masing pemegang sahamnya memiliki proporsi hak yang sama (kepemilikan dibawah 50%). Hal tersebut mengakibatkan tidak ada pihak yang dapat mengendalikan pemegang saham lainnya, melainkan bersama-sama melakukan pengawasan terhadap operasional bank.

Di Indonesia pemegang saham terkonsentrasi merupakan pemegang saham pengendali yang cenderung pada kepemilikan saham mayoritas, dimana memiliki saham yang besar dengan hak kontrol penuh dalam mengambil keputusan. Perusahaan-perusahaan publik di Indonesia memiliki konsentrasi kepemilikan atau dikendalikan oleh pemegang saham besar sehingga mengakibatkan pemegang saham mayoritas memiliki kendali mutlak dibanding pemegang saham minoritas. Penataan struktur kepemilikan saham bank di Indonesia dilakukan melalui penerapan batas maksimum kepemilikan saham, sehingga dapat mengurangi dominasi kepemilikan yang dapat berdampak negatif terhadap operasional bank (PBI No.14/8/PBI/2012). Peraturan tersebut juga mengindikasikan bahwa struktur kepemilikan penting untuk diteliti. Hal ini karena penerapan batas maksimum kepemilikan saham tersebut akan berdampak positif untuk mendorong konsolidasi perbankan dalam rangka memperkuat industri perbankan nasional. Struktur kepemilikan bank yang mayoritas, dalam hal ini merupakan saham pengendali mengindikasikan kontrol penuh dari pemilik yang bisa menimbulkan risiko bank, sehingga akan menimbulkan tingkat risiko bank yang tinggi juga.

Shehzad *et al.* (2010) menganalisis tentang adanya perbedaan yang signifikan dalam kinerja dan risiko bank Eropa dengan struktur kepemilikan yang berbeda. Hasil penelitian menunjukkan bahwa bank sektor publik berada pada rata-rata kurang menguntungkan dan berisiko daripada bank lain. Hal ini mengindikasikan bahwa pada struktur kepemilikan yang berbeda menghasilkan tingkat risiko yang juga berbeda.

Penelitian yang dilakukan oleh Iannotta *et al.* (2009) juga menganalisis tentang dampak dari konsentrasi kepemilikan bank pada dua indikator tingkat risiko bank, yaitu rasio kredit bermasalah dan rasio kecukupan modal. Hasil penelitian menunjukkan bahwa konsentrasi kepemilikan secara signifikan memengaruhi kualitas kredit dan permodalan bank, meskipun hasilnya terkadang berbeda tergantung pada definisi konsentrasi kepemilikan yang digunakan. Pada rasio kecukupan modal, pengaruh konsentrasi kepemilikan adalah positif, sedangkan pengaruhnya negatif pada rasio kredit bermasalah setidaknya jika kepemilikan di atas 50% dari saham. Penelitian ini juga relevan bagi para pembuat kebijakan. Pertama, penting bagi pengawas

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untuk mempertimbangkan dampak yang berbeda bahwa kebijakan mereka bisa berakibat pada perusahaan perbankan yang tunduk pada pola kepemilikan mereka. Kedua, hasil penelitian ini menunjukkan bahwa ketika perlindungan hak pemegang saham lemah, konsentrasi kepemilikan menjadi bermanfaat bagi perusahaan perbankan. Hal ini dapat mengompensasi perlindungan pemegang saham yang rendah dan, diberikan tingkat kontrol pengawasan yang memuaskan, konsentrasi kepemilikan memperbaiki kinerja bank.

Penelitian ini bertujuan untuk menganalisis perbedaan tingkat risiko pada struktur kepemilikan terkonsentrasi dan tersebar. Tingkat risiko diukur menggunakan rasio kredit bermasalah (NPL), rasio kecukupan modal (CAR), dan rasio penyisihan pencadangan aktiva produktif (LLP) yang merupakan indikator risiko. Penataan struktur kepemilikan diharapkan dapat mengurangi timbulnya risiko yang akan dihadapi bank. Suatu bank yang memiliki satu pihak yang mengendalikan, baik dari sisi hak kontrol maupun pendanaan menyebabkan adanya *moral hazard* yang dapat menghancurkan bank, sehingga diharapkan adanya penataan struktur kepemilikan pada bank untuk meminimalisasi timbulnya risiko tersebut. Hasil penelitian ini diharapkan mampu digeneralisasi untuk bank-bank di Indonesia agar lebih menata komposisi struktur kepemilikan sehingga dapat mengurangi timbulnya risiko yang muncul.



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## AKPM-033

### PENGARUH *FREE CASH FLOW*, *OUTSIDER OWNERSHIP*, *LEVERAGE*, DAN KEBIJAKAN DIVIDEN TERHADAP KOS KEAGENAN

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#### ABSTRACT

*The purpose of this study was to determine empirical evidence influence of free cash flow, leverage, institutional ownership, foreign ownership and dividend policy on agency cost. Agency relationships inflict agency conflicts that trigger agency cost. This research was conducted on all companies listed in Indonesia Stock Exchange in the year of observation 2012-2014. Samples were selected by purposive sampling and acquired 38 companies. The analysis technique used is multiple linear regressions and there is additional sensitivity test to strengthen the research results, this research use different proxy agency cost such as selling and general administrative and asset turnover. Research results show that the free cash flow and institutional ownership has a positive influence on the agency cost, leverage negatively affect the agency cost, and foreign ownership and dividend policy does not affect the agency cost. While in sensitivity test is known that selling and general administrative proxies better able to explain agency cost compared with asset turnover.*

**Keywords:** *free cash flow*, ownership, leverage, kebijakan dividen, kos keagenan



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## AKPM-036

### REAKSI PASAR TERHADAP PENGUMUMAN PERGANTIAN *CHIEF EXECUTIVE OFFICER* (CEO) DI INDONESIA

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#### Abstract

This research aims at examining market reaction to CEO turnover announcements using abnormal return approach. Sample of this research consists of 50 announcements during 2009-2013 from manufacture companies listed in Indonesian Stock Exchange. The author use one sample t-test to examine the hypotheses. The result for market reaction for both overall CEO and nonroutine CEO turnover announcement with new CEO from outside of companies is not significant. On the other hand, routine CEO turnover announcement with new CEO from inside of company is found to have positive abnormal return at pre-announcement day, which implies that investors get the signal first and then react over it as good news. Beside that, there is abnormal return negative at the day after the announcement. Positive market reaction is also showed on routine CEO turnover announcement with new incoming CEO from outside of the companies at post-announcement day. While negative abnormal return achieve at nonroutine CEO turnover announcement with new CEO from inside of company implies that investors don't have good impressions of this information. This negative abnormal return is not held long because investor get positive abnormal return at the days after that.

**Keywords:** Chief Executive Officer, Turnover, Abnormal Return, Market Reaction

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## AKPM-039

### KAJIAN EMPIRIS INTELLECTUAL CAPITAL TERHADAP CORPORATE FINANCIAL PERFORMANCE DENGAN FIRM SIZE SEBAGAI PEMODERASI

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#### *Abstract*

*This study aims to prove the influence of Intellectual Capital with Corporate Financial Performance and moderating variables can affect the relationship between Intellectual Capital and Corporate Financial Performance. Intellectual Capital is calculated by Value Added Intellectual Capital (VAIC) method, and the Corporate Financial Performance is calculated with the Economic Value Added (EVA). The moderating variables which used in this study is Firm Size. The research samples are companies that listed in securities companies sector and investment companies sector in Indonesia Stock Exchange from 2010 to 2014. This study uses multiple linear regression analysis to test the hypothesis. The result shows that Intellectual Capital has significant negative influence on Corporate Financial Performance, which is proxied by EVA. The findings show that EVA has many negative values. This study indicates that the companies don't have economic value added yet, moreover the negative EVA shows that companies couldn't meet the expectations from the fund providers (especially for shareholders). Therefore, this study is not able to prove that the Intellectual Capital has positive effect to Corporate Financial Performance. In addition, the result of this study indicates that Firm Size is able to strengthen the influence between Intellectual Capital and Corporate Financial Performance.*

*Keywords: Intellectual Capital, VAIC, Corporate Financial Performance, EVA, Firm Size*

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## AKPM-040

### REKSA DANA SAHAM: ANALISIS KEBIJAKAN ALOKASI ASET, TINGKAT RISIKO, INDEKS HARGA SAHAM GABUNGAN (IHSG) DAN PEMILIHAN SAHAM

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#### *Abstract*

*This study aims to verify the effect of variables consist of asset allocation, risk levels, Jakarta Composite Index (JCI), and the stock selection on the performance of stock mutual fund. The samples used in this study are the products of mutual fund shares selected by purposive sampling method in the year of 2012 to 2014. The result of this research is that all the independent variables do not significantly affect the performance of mutual funds, except JCI. The finding indicates that the independent variables (asset allocation policy, the level of risk, JCI, and stock selection) are able to explain the dependent variable (performance of mutual fund shares) by the percentage of 29%. Therefore, the result of this study does not prove that the independent variable in this study can affect the performance of stock mutual funds except variable JCI. So, it is expected that the investors (in mutual funds) and investment managers have to pay more attention to JCI when investing in stock mutual fund.*

*Keywords: stock mutual funds, asset allocation, risk levels, JCI, stock selection*

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## AKPM-043

### **PENGARUH INTELLECTUAL CAPITAL TERHADAP NILAI PERUSAHAAN DENGAN KINERJA PERUSAHAAN SEBAGAI VARIABEL INTERVENING (STUDI EMPIRIS PADA PERUSAHAAN PERBANKAN YANG LISTING DI BURSA EFEK INDONESIA 2012 - 2014)**

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#### **ABSTRACT**

The purpose of this study was to determine the effect of intellectual capital toward firm value with the financial performance as the intervening variable. The independent variable applied in this study was the intellectual capital which was measured by value added intellectual coefficient (VAIC). The dependent variable in this study was the firm value is measured by using price-to-book value (PBV), while financial performance as an intervening variable is measured by using return on asset (ROA). The samples of this study were the banking companies listed by the Indonesia Stock Exchange (IDX) within the period of 2012-2014. Data were collected by using purposive sampling method. Based on the mentioned criteria, 27 companies were selected as the sample of this study. This study has shown VAIC significance correlation with ROA. In addition, VAIC is not correlation with PBV. In the future, ROA significance correlation with PBV, this is caused by the higher the ROA will increase the stock price of a company because PBV describes a company's value

Keywords: intellectual capital, VAIC, financial performance, firm value, path analysis.



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## AKPM-044

### ANALISIS PERBEDAAN MANAJEMEN LABA SEBELUM DAN SESUDAH IMPLEMENTASI IFRS

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#### ABSTRACT

*This study aims to identify and examine the differences in earnings management before and after implementing IFRS. Measuring instrument used in this study is earnings management proxied by Discretionary Accruals, with the model which is developed by Kothari. The analytical method used is paired samples t-test and one sample t-test by using secondary data. The research sample consisted of 55 companies listed in Indonesia Stock Exchange in 2010-2013. The results proved that there is no difference in earnings management before and after the implementation of IFRS, the companies are to do earning management by reducing profit (income decreasing). Motivation of tax savings becomes the most obvious motivation for companies to do earning management by reducing profits. Various accounting methods used by the company for tax savings.*

*Keywords: management of accrual earnings, income decreasing, tax savings*



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## AKPM-046

### **PENGARUH PENGUNGKAPAN WAJIB KONVERGENSI IFRS, KOMPLEKSITAS AKUNTANSI, DAN MODEL KEBANGKRUTAN ALTMAN TERHADAP TIMELINESS PELAPORAN KEUANGAN**

*(Studi Empiris pada Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia periode 2014)*

**Fhara Dita Resty Ani**

**Syaiful Hifni**

**Chairina**

Universitas Lambung Mangkurat

#### **ABSTRACT**

*This study aimed to determine the effect of mandatory disclosure of IFRS convergence, accounting complexity, and Altman bankruptcy models on timeliness of financial reporting, on companies listed on the Indonesia Stock Exchange periode of 2014.*

*The sample was 99 companies in the manufacturing sector which is listed on the Indonesia Stock Exchange periode of 2014. Sampling technique is using purposive sampling method. Data were processed using logistic regression analysis with program SPSS version 21.*

*The results of this study indicate that the model of bankruptcy Altman as variabel gauge opportunities corporate bankruptcy, affect the timeliness of financial reporting. This case shows that when companies likely to go bankrupt or in a poor financial condition, it will cause a financial report submitted by not timely. These results also prove that the mandatory disclosure of IFRS convergence and complexity of accounting does not affect the timeliness of financial reporting.*

*Keywords: mandatory disclosure of IFRS convergence, accounting complexity, Altman bankruptcy models, timeliness of financial reporting.*

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## AKPM-048

### Pengaruh Kinerja Modal Intelektual terhadap Kinerja Keuangan

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#### Abstract

*The purpose of this study is to examine the influences of intellectual capital performance (MVAIC) to financial performance: ROA, ROE, M/B and PER. Data of this study are drawn from company's in the category 50 Biggest Market Capitalization listed in Indonesia Stock Exchange (BEI) for eight year (2007-2014). It is an empirical study using WarpPLS 3.0 for the data analysis. The finding show that: Intellectual capital performance influences positively to financial performance; and intellectual capital performance influences positively to future financial performance.*

**Keyword:** *financial performance, intellectual capital performance, MVAIC, warpPLS*

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## AKPM-049

### THE ANALYSIS OF INFLUENCE OF FINANCIAL DISTRESS AND INDEPENDENCE OF BOARD OF COMMISSIONERS ON TAX AGGRESSIVENESS

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#### Introduction

According to Indonesian Tax Law, especially General Provision and Taxation Procedures Law, all taxpayers either individual or corporation, must meet their tax obligation appropriately. By paying tax, the taxpayers have fulfilled their liabilities and prevented from tax penalty and fines.

The Tax Law emphasizes that tax revenues collected by the government will be used for people's welfare. In fact, tax has been the main source of state revenue for the past few years. Based on the state revenue's realization data released by Central Statistics Agency, tax revenue's realization contributes more than 70% to state revenue's realization from 2009 to 2013.

Although tax revenue is the main source of state revenue, it is not easy to meet the tax target. For the past few years, tax revenues have never met the state budget target. According to Central Government Financial Report (Laporan Keuangan Pemerintah Pusat/LKPP), the last time Indonesia achieved its tax revenue target was in 2008, amounted to 108.12% of the projected target. However, since then, tax revenue only reached 95.09% (2009), 97.31% (2010), 99.45% (2011), 96.49% (2012), and 98.13% (2013) of the projected targets, respectively. These shows the government faces some constraints in reaching the tax revenue target .



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One of the constraints faced by government in collecting tax is the low level of tax compliance among taxpayers, as reflected in tax ratio. As reported on LKPP, Indonesian tax ratios during 2009 to 2013 are about 11%, precisely 11% (2009), 11.3% (2010), 11.8% (2011), 12.5% (2012), and 11.86% (2013). Indonesian tax ratio is still lower than the other Southeast Asian countries, where as per World Bank's data, in 2012 the tax-to-GDP ratios of Malaysia, Singapore, Thailand, and The Philippines are 16.1%, 14.1%, 16.5%, and 12.9%, respectively. Moreover, Indonesian tax ratio is much lower than OECD countries. In 2012, the average tax ratio in OECD Countries is 33.7%, where the country with the highest ratios is Denmark, which reached 47.2%, and the lowest one is Mexico, which amounted to 19.6%. In the end, compare to other countries, the compliance of Indonesian taxpayers is relatively low.

Firms are one of the taxpayers that seek to pay the least amount of taxes possible since taxes are part of the firm's expense. As profit-oriented entities, firms will always attempt to increase their profitability; by increasing their revenue or decreasing their expenses, including tax expenses.

In order to reduce the amount of tax paid, firms tend to lowering their income before tax by involving in tax aggressiveness activities, which are management's effort to lowering firm's income before taxes through various tax planning activities. (Rego, 2003; Frank et al., 2009; Chen et al., 2010 in Richardson et.al, 2015). Tax aggressiveness could be legal, illegal, or unclear whether they are legal or not. (Rego, 2003; Frank et al., 2009; Chen et al., 2010 in Richardson et.al, 2015). Based on the definistion, tax aggressiveness activities could reduce the state's tax revenue.

Some previous researches show that management has incentives to carry out the tax aggressiveness activities if the marginal benefits (e.g: Lower tax liability, higher cash flow, better



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credit rating, and going concern) exceed their marginal costs (e.g: Audit and litigation fee and reputation cost) (Shackelford and Shevlin, 2001; Scholes et.al., 2005). Financial distress could be considered as one of the incentives to involve in tax aggressiveness activities as financial constraints that is faced by a firm increase the marginal benefits of tax saving and exceed its marginal costs (Edward et.al., 2013). Firms in financial distress carry out the tax aggressiveness activities to raise additional cash flow. (Edwards et.al., 2013). Thus, a firm with a higher chance of bankruptcy will be motivated to involve in tax aggressiveness activities, despite the risk of being audited by the tax authority. (Brondolo, 2009).

On the other hand, higher outside directors proportion could reduce the tax aggressiveness activities. Armstrong et. al. (2012) argue that this negative effect may occur when a firm involves in tax aggressiveness activities at the extreme level. This is possible since outside directors are responsible to overseeing the strategic decisions made by top-level management that widely affect society. So, the higher outside directors could lead to lower tax aggressiveness activities as the ability of board of commissioners performing its function as internal watchdog becomes more effective. (Richardson et.al, 2015).

When a firm faces financial distress, the controlling and monitoring function of outside director, particularly on tax aggressiveness activity, could be diluted or even vanish. Since financial distress leads to going concern threat for the firm, board of commissioners, as one of the parties that have interest in the firm, want to ensure the firm is still able to meet its liabilities. Besides, firms in financial distress have a higher chance of bankruptcy.

That higher chance implies that board of commissioners' performance benefits the debtors more since they are prioritized more than its shareholders in residual claims (Chou et.al, 2010). In fact, higher outside directors proportion is initially expected to increase the effectiveness in



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monitoring the firm and enhance the firm's compliance (Mace, 1979; Finkelstein and Mooney, 2003; Adams and Ferreira, 2007). The decreasing marginal benefit resulted from an implementation of corporate governance in a company facing financial distress will dilute or even remove the monitoring function conducted by independent (Chou et al., 2010), particularly on tax aggressiveness behavior (Richardson et.al, 2015).

This research aims to examine the influence of financial distress and independence of board of commissioners on tax aggressiveness. This research also uses model showing in Richardson et.al (2015) with some modifications. First, outside director variable is changed to independence of board of commissioners as Indonesia's structure board is two-tier. In two-tier structure board, monitoring function is performed by board of commissioners thus outside directors term becomes irrelevant in Indonesia. However, this research opts to use independence of board of commissioners variable instead of independent commissioners variable. This is due to the fact that Financial Services Authority (*Otoritas Jasa Keuangan*, OJK) requires all listed companies in Indonesia Stock Exchange (IDX) to have at least 30% independent commissioners on the board of commissioners. Thus, independent commissioners variable could be irrelevant in this research. Second, 2008 financial crisis variable is removed as the crisis did not significantly affected Indonesia (Wie, 2012).





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## AKPM-054

### **PENGARUH STRATEGI BISNIS DAN *GOOD CORPORATE GOVERNANCE* TERHADAP PRAKTIK MANAJEMEN LABA RIIL (STUDI EMPIRIS PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2014)**

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**Dr. Djuminah, M.Si., Ak**  
*Universitas Sebelas Maret Surakarta*

#### ***Abstract***

*This primary objective of this study is to determine the impact of business strategies as measured by diversifying operations and cost leadership. We also explore the impact of corporate governance practices as measured by the percentage of independent directors and audit committee expertise on real earnings management by Indonesian companies listed on IDX. This study find using purposive sampling method that generates the data for 62 manufacturing companies listed in Indonesia Stock Exchange (BEI) in the period 2014.*

*The test results of multiple regression analysis showed that business strategies is measured using (1) diversified operation (DIVOP) and (2) cost leadership (COLE) has positive impact on real earnings management. Good corporate governance is measured using (1) the proportion of independent board (COIN) have negative impact on real earnings management; (4) the competence of the audit committee (KOKOA) have not impact on real earnings management.*

***Keywords:*** *Diversified Operations, Cost Leadership, Percentage of the Independent Commissioner, Competence of the Audit Committee, Real Earnings Management*



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## AKPM-056

### **Pengaruh *Secure, Maturity, Kualitas Auditor, Komite Audit, Dan Sinking Fund* terhadap *Rating Sukuk***

Dwi Rahayuningsih, Agung Budi Sulistiyo

#### ***Abstract***

*Sukuk is a long-term securities based on sharia principles issued by the issuer to the holders of sukuk which require issuers to pay revenue to the holders of sukuk by the profit sharing/margin/fee and repay the bonds at maturity. Quality of the issued sukuk, can be seen from the sukuk rating. Sukuk rating can be affected by the accounting and non accounting factors. This study aims to test empirically factors that significantly affect to sukuk rating. That factors for this case are secure, maturity, quality of auditor, audit committee, and sinking fund. This research is a quantitative research. The types of data that used on this research are secondary data in the form of financial statements obtained from the Indonesia Stock Exchange and the company's web. The object of this research is the company which received sukuk of PT PEFINDO in 2010-2014. Sampling techniques in this research is purposive sampling method. The total sample of this research accordance with the criteria during 2010-2014 is 153 sukuk. The data analysis method are descriptive analysis and multinomial logistic regression analysis. The results of this research showed that the significantly affect sukuk rating are maturity, quality of auditor, audit committee, and sinking fund. Meanwhile, secure showed no significant effects to the sukuk rating.*

***Keywords :*** *sukuk rating, secure, maturity, quality of auditor, audit committee, sinking fund*



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## AKPM-057

### **Analisis Diferensiasi *Abnormal Retrun* dan Likuiditas Saham ( Studi Pada Perusahaan Yang Melakukan *Stock Split* dan *Reverse Stock Split* di BEI Tahun 2010-2014)**

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#### ***Abstract***

*This study aimed to analyze whether there are differences in abnormal return and stock trading liquidity between before and after event of stock split and reverse stock split. This study is an event study using a quantitative approach. The population in this study is listing companies on the Indonesia Stock Exchange that conducted stock split and/or reverse stock split during the years 2010 to 2014. The sampling technique used is census. Sample in this study consisted of 48 companies that conduct stock split and six companies that conduct reverse stock split. Methods of data analysis use different test for paired samples. Wilcoxon signed rank test was used to test abnormal return and stock trading liquidity on companies that conduct stock split because the data are not normally distributed. Paired sample t-test was used to test abnormal return and stock trading liquidity on companies that conduct reverse stock split because the data is normally distributed. The results showed a difference of abnormal return and stock trading liquidity between before and after event of stock split. The results also showed no difference of abnormal return and stock trading liquidity between before and after the events of reverse stock split. This indicates that the stock split contains information that make reaction of the market, while the reverse stock split is not the case.*

**Keywords:** *abnormal return, stock split, stock trading liquidity, reverse stock split*

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## AKPM-058

### ANALISIS IMPLEMENTASI PRINSIP AKUNTANSI KONSERVATISME SEBELUM DAN SESUDAH IFRS (STUDI EMPIRIS PADA PERUSAHAAN PERBANKAN YANG TERDAFTAR DI BEI)

Vita Sidiyanti, Yosefa Sayekti ,Bunga Maharani

Jurusan Akuntansi, Fakultas Ekonomi, Universitas Jember

#### *Abstract*

*This research was intended to analyze diversification conservatism accounting principle implementation before and after IFRS convergence. The firm that was examined is banking companies that were listed in Indonesian Stock Exchange (IDX) with research period in 2010-2013. The research data were tested its normality by using Kolmogrov smirnov and the hypothesis testing by using wilcoxon sign rank test. Conservatism accounting principle was measured by using accrual that was the difference between net income and cash flow. Based on this researches there is a diversification conservatism accounting principle implementation before and after IFRS convergence, conservatism accounting principle implementation before IFRS convergence is higher than after IFRS convergence.*

***Key words; IFRS convergence, conservatism accounting principle implementation, accrual.***



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## AKPM-059

### PENGARUH KONEKSI POLITIK TERHADAP KINERJA PERUSAHAAN (STUDI EMPIRIS PADA PERUSAHAAN LISTING DI BURSA EFEK INDONESIA PERIODE 2006-2014)

**CahyantoNugroho**  
**Ari KuncaraWidagdo**  
(UniversitasSebelasMaret)

#### *Abstract*

*This study aims to provide empirical evidence whether the political connection affect the firms performance. The political connection is indicated by two things, namely government ownership and independent commissioner with political background. Population of this study is listed companies in Indonesia Stock Exchange in period 2006-2014. This study employs some control variable, such as corporate governance, growth, leverage, audit quality and firm age. Samples of this study consist of listing companies (state owned enterprises and private companies) in Indonesia Stock Exchange in period 2006-2014. The sampling technique is purposive sampling producing 298 listing companies, consisting of 149 state-owned enterprises and 149 private companies. Data of this study is a secondary data collected from annual reports. This study uses multiple regression analysis to examine the effect of ownership concentration on earnings management practice.*

*The results show that government ownership has a positive and significant association with firm performance. In contrast, independent commissioner with political background has insignificant association with firm performance. Similarly, the independent commissioner with political background does not mediate the relationship between government ownership and firm performance. Among control variables, growth, audit quality, and leverage have a positive and significant association with firm performance.*

**Keywords:** *Firm performance, the politicalconnection, Indonesia Stock Exchange*





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## AKPM-060

### PERBANDINGAN PRAKTIK MANAJEMEN LABA PERUSAHAAN MILIK NEGARA DENGAN PERUSAHAAN SWASTA YANG TERDAFTAR DI BURSA EFEK INDONESIA

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**Ari KuncaraWidagdo**  
(UniversitasSebelasMaret)

#### Abstract

*This objective of study is to examine the influence of ownership concentration and earnings management practice. This study also examines effect of type ownership concentration (state owned enterprises vs.privates) on earnings management practice. This study employs some control variable, such as corporate governance, political relations, sales, and leverage. Samples of this study consist of listing companies (state owned enterprises and private companies) in Indonesia Stock Exchange in period 2006-2014. The sampling technique is purposive sampling producing 232 listing companies, consisting of 116 state-owned enterprises and 116 private companies. Data of this study is a secondary data collected from annual reports. This study uses multiple regression analysis to examine the effect of ownership concentration on earnings management practice.*

*The results show that the level of concentration of ownership has a positive and significant effect on earnings management practices in Indonesia. In addition, the type of relationship is inverted U-shaped. In contrast, type of ownership does not significantly mediate the relationship between concentration of ownership and earnings management. In terms of the control variables, only sales has a positive and significant association with earnings management.*

**Keywords:** *earnings management, ownership concentration, state-owned enterprises.*



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## AKPM-062

### ANALISIS PENGUNGKAPAN TRANSAKSI NON HALAL PADA BANK UMUM SYARIAH DI INDONESIA

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#### ABSTRACT

This study describes the BUS must disclose non-halal incoming transactions, since more than two decades BUS is present in the banking industry in Indonesia. Many Muslims hope to entrust their funds in BUS, one of which is to maintain that the funds are not mixed with non halal funds and invested in a lawful transaction. However, from this study by identifying accounts that contain non-halal transactions from the 2010-2014 show there is still an Islamic commercial bank that has not been able to clean from non-halal transaction is BRIS, BCAS, BMS, and BSB. By using exploratory qualitative methods and using content analysis tools analisis, and analysis of the identified account containing non-halal transactions, trying to investigate the implementation of the disclosure of non-halal on BUS transactions in Indonesia and establish a basic framework disclosure of such transactions. So expect this to be a reference framework for the implementation of sharia entity transaction disclosure of non-halal. Disclosure of non-halal transactions must be fully disclosed in the notes to the financial statements or annual reports as transparency to the public.

**Keywords Disclosure, Non-Halal Transactions, Islamic Banks, Transparency.**

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## AKPM-063

### Utang, Diversifikasi dan Manajemen Laba

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**Felizia Arni Rudiawarni**  
**Senny Harindahyani**

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**Abstrak** - Pihak kreditor dalam kapasitasnya sebagai penyedia dana berkepentingan untuk melakukan pengawasan terhadap perusahaan. Namun adanya asimetri informasi menyulitkan tindakan pengawasan yang dilakukan oleh kreditor. Studi ini bertujuan untuk meneliti pengaruh tingkat utang badan usaha yang dimoderasi dengan adanya diversifikasi terhadap praktik manajemen laba. Sampel yang digunakan dalam studi ini adalah semua perusahaan yang terdaftar di BEI periode 2011–2013, kecuali sektor keuangan. Hipotesis diuji dengan menggunakan regresi linear berganda. Akrua diskresioner sebagai proksi dari manajemen laba menggunakan model McNichols (2002). Hasil pengujian menunjukkan bahwa tingkat utang mampu mengurangi praktik manajemen laba karena adanya pengawasan lebih dari penyedia dana. Namun dengan adanya diversifikasi perusahaan, maka praktik manajemen laba juga semakin meningkat, sehingga dapat disimpulkan bahwa tingkat diversifikasi perusahaan mampu memoderasi pengaruh tingkat utang terhadap praktik manajemen laba. Pengujian juga dilakukan untuk manajemen laba dengan menggunakan model Jones *short term cash flow and lagged accruals* (Pae, 2005). Hasil yang diperoleh juga menunjukkan bahwa tingkat diversifikasi berpengaruh positif terhadap praktik manajemen laba. Hal ini menunjukkan bahwa diversifikasi membuat struktur badan usaha lebih kompleks sehingga asimetri informasi juga semakin tinggi yang menyebabkan manajemen laba lebih sulit dideteksi. Studi ini memberikan kontribusi terhadap penelitian terkait teori keagenan, dimana karena adanya perbedaan kepentingan, maka pihak kreditor akan memonitor kinerja dari pihak manajemen. Namun disisi lain semakin kompleks struktur badan usaha dengan adanya diversifikasi maka akan memberikan ruang bagi pihak manajemen untuk melakukan praktik manajemen laba.

Kata kunci : Akrua diskresioner, Diversifikasi, Manajemen laba, Utang



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## AKPM-065

### **ANALISIS PENGARUH TARIF PAJAK DAN ADOPSI IFRS TERHADAP FOREIGN DIRECT INVESTMENT (FDI) PADA NEGARA-NEGARA BERKEMBANG DI ASIA**

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#### **Abstrak**

Penelitian ini menganalisis pengaruh tarif pajak dan adopsi IFRS terhadap *Foreign Direct Investment* (FDI) pada negara-negara berkembang di Asia dengan menggunakan analisis deskriptif dan regresi data panel. Penelitian ini dilakukan pada 22 negara berkembang di Asia dengan objek penelitian yaitu tahun 2005 sampai dengan tahun 2013. Hasil penelitian menunjukkan bahwa besarnya tarif pajak di suatu negara berpengaruh negatif terhadap arus masuk FDI, begitu juga tingkat adopsi IFRS yang dilakukan oleh negara-negara berkembang di Asia berpengaruh positif terhadap arus masuk FDI di negara tersebut. Kebijakan negara dalam menentukan tarif pajak dan keputusan melakukan adopsi IFRS memberikan suatu *institutional advantage*, yang menjadi nilai tambah bagi negara tersebut di mata investor dalam mengambil keputusan untuk melakukan FDI.



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## AKPM-070

### ANALISIS FAKTOR-FAKTOR YANG MEMENGARUHI PERUSAHAAN MELAKUKAN PERGANTIAN KANTOR AKUNTAN PUBLIK ( STUDI PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BEI TAHUN 2013-2014)

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#### ABSTRAK

*Substitution public accounting firm can be made mandatory and Voluntary in accordance with the focus of attention that occurs. If the change was involuntary, the primary focus is the company and vice versa. Many variables can affect the turn of the Public Accountant including management changes, Opinion Auditor, Financial Distress, Share Growth, and firm size. This study aims to examine and explain the effect of management changes, Opinion Auditor, Financial Distress, Share Growth, firm size, ROA and ROE Percentage terhadap Public Accounting Firm turnover of the company. The data used is data companies listed on the Stock Exchange in the period 2013-2014 which is accessed through the website of the Stock Exchange [www.idx.co.id](http://www.idx.co.id). Methods of data collection using purposive sampling method and sample obtained was 124 companies. Hypothesis testing is done using logistic regression analyzes with SPSS program. The results of this study indicate that a change of management, Auditor Opinion, Financial Distress, Share Growth, firm size, and ROE partially or jointly influence the turn of the KAP (Auditor Switching). ROA percentage is partially not yet jointly influence the turn of the KAP (Auditor Switching). The results showed Opinion Auditor influence the turn of KAP, which the company will choose the auditor who is willing to give opinions on the desired company. This is related to the independence of auditors and public accounting firm that is expected to further conduct research related research independence. The limited period of two years can certainly affect the results of this study. So hopefully in the next research study period should be more than two years to allow classification based audit tenure.*

**Keywords:** *Firm turnover, agency theory, rotation of auditors, Audit Tenure*





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## AKPM-074

### **PENGARUH *LEGAL ENFORCEMENT* TERHADAP HUBUNGAN ANTARA ADOPSI IFRS DENGAN PRAKIRAAN LABA ANALIS: STUDI BEBERAPA NEGARA DI ASIA**

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#### **ABSTRAK**

Penelitian ini bertujuan untuk menguji dampak adopsi IFRS terhadap prakiraan laba analis dengan *enforcement* sebagai variabel pemoderasi. Akurasi dalam prakiraan analis melalui proksi *forecast error* dan dispersi digunakan untuk mengukur perubahan kualitas laporan keuangan sebelum dan sesudah adopsi IFRS. *Legal tradition* melalui pengklusteran negara *civil law* dan *common law* digunakan untuk memproksikan tingkat *enforcement* negara. Berdasarkan hasil pengujian, ditemukan bahwa *forecast error* dan dispersi menjadi lebih rendah setelah adopsi IFRS. Hal ini mengindikasikan bahwa kualitas pelaporan keuangan menjadi lebih tinggi setelah mengadopsi standar IFRS. Akan tetapi hasil penelitian juga menunjukkan bahwa dampak adopsi IFRS terhadap *forecast error* dan dispersi di negara-negara dengan *enforcement* tinggi, lebih lemah dibanding di negara-negara yang memiliki *enforcement* rendah.

Kata kunci: IFRS, analis, forecast error, dispersi, enforcement, lintas negara.



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## AKPM-075

### “PENGADOPSIAN PENUH *INTERNATIONAL FINANCIAL REPORT STANDARDS (IFRS)* DAN DAMPAKNYA TERHADAP KUALITAS PELAPORAN KEUANGAN DI INDONESIA ”

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#### ABSTRAK

Penelitian ini bertujuan untuk menguji ada atau tidaknya perbedaan kualitas informasi akuntansi antara sebelum dan sesudah pengadopsian penuh IFRS terhadap laporan keuangan perusahaan yang listing di BEI. Penelitian ini menggunakan manajemen laba, relevansi nilai dan pengakuan kerugian tepat waktu untuk menilai kualitas informasi akuntansi.

Penelitian ini merupakan penelitian empiris dengan teknik *purpose sampling* dalam pengumpulan data. Data diperoleh dari data sekunder laporan keuangan perusahaan manufaktur selama tahun 2010 hingga tahun 2013. Periode yang diamati dalam penelitian ini adalah dua tahun sebelum dan dua tahun setelah pengadopsian penuh. Sampel dalam penelitian ini sebanyak 29 perusahaan. Dalam penelitian ini manajemen laba diukur menggunakan model *Modified Jones* dan model *Conditional Revenue Stuben*, relevansi nilai diukur menggunakan *price regression* dari harga laba per saham (LPS) dan nilai buku per lembar saham (NBV), dan pengakuan kerugian tepat waktu diukur menggunakan koefisien *large negative net income (LNEG)*. Penelitian ini dianalisis dengan menggunakan *Wilcoxon Signed Ranks Test* dan *Chowtest*.

Hasil penelitian ini menunjukkan bahwa tidak terdapat perbedaan antara sebelum dan sesudah pengadopsian penuh IFRS terhadap manajemen laba, relevansi nilai, dan pengakuan kerugian tepat waktu.

Kata Kunci: IFRS, Kualitas Informasi Akuntansi, Manajemen Laba, Relevansi Nilai, Pengakuan Kerugian Tepat Waktu, *Wilcoxon Signed Ranks Test*, *Chow test*.



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## AKPM-078

### MODAL INTELEKTUAL, KINERJA PERUSAHAAN DAN REPUTASI PERUSAHAAN PADA BANK UMUM DI INDONESIA

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#### ABSTRACT

*The purpose of this study is to investigate the association between intellectual capital and corporate performance, with corporate reputation as a moderating variable. The Value Added Intellectual Capital (VAIC<sup>TM</sup>) model is used to measure the intellectual capital efficiency. RGEC model is used to measure corporate performance with NPL, ROA and CAR as a proxy of risk profile, earning and capital. Corporate reputation is measured by deposits from customers. Data are taken from 25 Indonesian Commercial Banks for five-year period (2010-2014). The findings show that: intellectual capital is positively associated with corporate performance, and corporate reputation is significantly influence to moderating the association between intellectual capital and corporate performance. Furthermore, when intellectual capital is split into its components, the results show that the capability of the Indonesian commercial banks to creating value rely heavily on human capital.*

*Keywords : intellectual capital, firm performance, firm reputation, VAIC<sup>TM</sup>, RGEC, Indonesian commercial bank*



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# AKSR



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## AKSR-005

### PENGARUH NILAI PENERBITAN, RATING PENERBITAN DAN UMUR OBLIGASI SYARIAH TERHADAP REAKSI PASAR MODAL

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#### ABSTRACT

*This research is meant to analyze the influence of issuance value, issuance rating, and the age of Islamic bonds (sukuk) to the reaction of capital market which is measured by using cumulative abnormal return.*

*The population is all companies who have issued their Islamic bonds and have been listed in Indonesia Stock Exchange in 2003-2014 periods. The sample collection technique has been done by using purposive sampling method and based on the determined criteria, 43 Islamic bonds of 18 Islamic bonds issuance companies which have met the criteria. The analysis technique has been done by using multiple linear analyses.*

*Based on the result of multiple linear regressions analysis, the significance level is 5%. The result of this research shows that the Islamic bonds (sukuk) issuance value variable has significant and negative influence to the reaction of capital market, the Islamic bonds (sukuk) issuance rating does not have any significant and negative direction influence to the reaction of capital market, and the age of Islamic bonds (sukuk) variable does not have any significant influence to the reaction of capital market with negative direction.*

**Keywords:** *Sukuk Issuance value, Sukuk Issuance Rating, Sukuk Age, Reaction of Capital Market*





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## AKSR-008

### PENEGASAN KONSEP KEMANUNGGALAN DAN METAFORA ZAKAT TRIUWONO DALAM PERPAJAKAN: SEANDAINYA (JILID II)

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#### Abstrak

Artikel ini bertujuan untuk menguatkan Konsep Kemanunggalan (KK) dan Metafora Zakat (MZ) dalam penelitian Triyuwono (2009). Mekanisme penegasan dilakukan dengan mengerucutkan pada tataran praktiknya dan mengembangkannya tidak hanya pada WPOP namun juga WP Badan. Argumentasi pro dan kontra disampaikan dalam artikel ini dengan tujuan membangun dan menguatkan KK dan MZ. Pendekatan kualitatif melalui wawancara dilakukan untuk memberikan diskursus yang lebih kompleks. KK dan MZ merupakan suatu konsep yang patut dipertimbangkan dalam meningkatkan kepatuhan Wajib Pajak (WP). Perlu dilakukan rekonstruksi dalam konsep tersebut, yakni dengan tetap mempertahankan asas formil dan mengembangkan objek pada WP Badan. Penelitian selanjutnya perlu dilakukan untuk mengembangkan KK menjadi sebuah teori yang mampu mendefinisikan kepatuhan pajak. Penelitian ini berkontribusi dalam pengembangan teori-teori terkait dengan kepatuhan pajak.

Kata kunci: Kepatuhan Pajak, Konsep Kemanunggalan (KK), Metafora Zakat (MZ), Praktik Perpajakan



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## AKSR-011

### STUDI KOMPARATIF PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY* PERBANKAN SYARIAH INDONESIA DAN MALAYSIA DALAM PERSPEKTIF *SHARIAH ENTERPRISE THEORY*

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**ABSTRAK:** Penelitian ini bertujuan untuk mendeskripsikan dan menganalisis perbedaan pelaksanaan *Corporate Social Responsibility* bank syariah di Indonesia dan Malaysia. Penelitian dilakukan terhadap 10 laporan tahunan bank syariah di Indonesia dan 6 bank syariah di Malaysia. Penelitian ini menggunakan pendekatan *content analysis* untuk mengetahui tingkat pengungkapan dari 47 item. Uji hipotesis yang digunakan dalam penelitian ini adalah uji beda sampel independen. Hasil penelitian menunjukkan tingkat pengungkapan CSR bank syariah di Indonesia lebih tinggi daripada di Malaysia. Meskipun demikian tidak ada satupun bank syariah di Indonesia maupun Malaysia yang mengungkapkan CSR secara penuh. Namun dimensi vertikal telah dilaporkan penuh oleh bank syariah Malaysia. Aktivitas sosial bank syariah Indonesia sebagian besar bersifat keberlanjutan, sementara di Malaysia lebih bersifat sumbangan. Berdasarkan hasil pengujian hipotesis menunjukkan tidak ada perbedaan secara signifikan antara pengungkapan CSR bank syariah di Indonesia dan Malaysia.

**Kata Kunci:** *Corporate Social Responsibility, Shariah Enterprise Theory*, bank syariah



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## AKSR-012

### PENGARUH KINERJA KEUANGAN BERDASARKAN ISLAMICITY PERFORMANCE INDEX TERHADAP PENGUNGKAPAN ISLAMIC SOCIAL REPORTING (STUDI KASUS PADA PERBANKAN SYARIAH DI INDONESIA)

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Ulfi Kartika Oktaviana  
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#### *Abstract*

*This study aims to examine the effect of financial performance based Islamicity Performance Index on Islamic Social Reporting Disclosure on Sharia banking in Indonesia. The sample used in this study using 8 sharia commercial banks listed on Bank Indonesia in the period 2010-2013. The sampling technique used purposive sampling method. The data used secondary data derived from the annual report of sharia banks. The method of analysis in this study using multiple regression. Hypothesis testing was done using partial test (T-test) and simultan test (F-test).*

*The result of this research shows that parsial variable of Profit Sharing Ratio, Zakat Performance Ratio, Islamic Invesment vs Non Islamic Invesment dan Islamic Income vs Non Islamic Income has no effect on the Islamic Social Reporting Disclosure of sharia banking at the 5% significance level. Variable of Equitable Distribution Ratio and Director-Employee Welfare Ratio positif significance effect on the Islamic Social Reporting Disclosure. Simultan result shows that variable of Profit Sharing Ratio, Zakat Performance Ratio, Equitable Distribution Ratio, Director-Employee Welfare Ratio, Islamic Invesment vs Non Islamic Invesment and Islamic Income vs Non Islamic Income effect on Islamic Social Reporting Disclosure of sharia banking in Indonesia. This shows that the implementation of sharia principal will effect on islamic social reporting disclosure of sharia banking.*

*Keywords : Financial Performance, Islamicity Performance Index, Islamic Social Reporting*



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## AKSR-014

### **PENGARUH PROFIT LOSS SHARING FUNDING DAN PROFIT LOSS SHARING FINANCING TERHADAP PROFITABILITAS BANK UMUM SYARI'AH DI INDONESIA DENGAN EFISIENSI DAN RISIKO SEBAGAI MEDIASI**

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#### **ABSTRACT**

*The purpose for this research is to test influence of profit loss sharing funding and profit loss sharing financing to profitability islamic banks listed in the directory Indonesia banking in 2010-2014. In this research, we use efficiency and risk as intervening variable. This study population was islamic banks listed in the Directory Indonesian Banking by 11 banks. The sampling used in this study a sensus method. Source of data is secondary data, obtained from the financial statements of Islamic banks in the directory Indonesian banking and the official website of each Islamic banks. This study used path analysis to analysis data with the help of the program Partial Last Square (PLS). The results obtained in this study is profit loss sharing funding and profit loss sharing financing has a positive effect on efficiency and profitability of islamic banks. Profit loss sharing funding and profit loss sharing financing has a negative effect on risk of islamic banks. Efficiency has a positive effect on profitability of islamic banks. Risk has a positive effect on profitability of islamic bank. The result indirect effect test obtain the efficiency variable is intervening and risk variable is not intervening between relationship profit loss sharing funding, and profit loss sharing financing to profitability Islamic banks.*

**Keyword** : Profit Loss Sharing, Funding, Financing, Efficiency, Risk, Profitability

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## AKSR-017

### **Analisis Profit Distribution Management (PDM) Bank Syariah di Indonesia Periode 2010-2014**

*Analysis The Profit Distribution Management (PDM) Shariah Bank in Indonesia Period 2010-2014*

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#### **Abstract**

*This research was intended to analyze the Profit Distribution Management (PDM) Syariah Banks in Indonesia period 2010- 2014. The dependent variable in this study is Profit Distribution Management . Independent variables in this study are capital adequacy, financing risk, proportion of depositors funding, and cost of operational revenue of operational. The sample of this research used a Shariah Bank which is categorized as BUS and listed in central bank of indonesia period 2010-2014. The data were collected using purposive sampling, and were tested using descriptive statistic, the assumptions of classical test, multiple regression analysis, the determination coefficient and hypothesis test. Based on the test results of multiple regression analysis indicated that variable of financing risk have effect significantly to Profit Distribution Management. While variable of capital adequacy, the proportion of depositors funding and the cost of operational revenue of operational have effect not significantly to Profit Distribution Management.*

**Keywords:** *Profit Distribution Management, capital adequacy, financing risk, proportion of depositors funding and cost of operational revenue of operational, sharia accounting, sharia banking.*





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## AKSR-023

### MODEL PENETAPAN *UJROH* BAGI *AMIL ZAKAT*

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#### Abstrak

Penelitian ini bertujuan untuk menggali informasi tentang metoda penetapan *ujroh* bagi *Amil Zakat* pada Lembaga *Amil Zakat (LAZ)* dan mengusulkan model penetapan *ujroh* bagi *Amil Zakat* yang sesuai dengan *Syariah Islam*. Jenis penelitian adalah kualitatif dengan paradigma interpretif dan pendekatan *Fenomenologi*. Adapun metoda analisis yang digunakan adalah Analisis *Syar'i* dan Metode Perbandingan Tetap (*Constant Comparative Method*). Partisipan dalam penelitian adalah *Lazis PLN, PKPU Solo, Lazis UNS, Lazis BNI Syariah Solo, dan Lazis BSM Solo*.

Hasil penelitian ini menyimpulkan bahwa secara normatif jumlah kompensasi yang diberikan kepada *Amil zakat* tidak melanggar *syar'i*, walaupun secara nominal jumlah *ujroh* tersebut masih dibawah *Upah Minimum Kota/Kabupaten* di wilayah *Surakarta* untuk tahun 2014. Oleh karena itu, implikasi dari penelitian ini adalah: (1) Bagi Masyarakat, hendaknya membayar zakat kepada *Badan Amil Zakat (BAZ)* atau *LAZ* yang dapat dipertanggungjawabkan baik secara *syar'i* maupun secara hukum yang berlaku di Indonesia, (2) Bagi *LAZ*, hendaknya melakukan perhitungan yang lebih komprehensif dalam menentukan besaran *ujroh* yang akan diberikan kepada pengelolanya sesuai dengan *syariah Islam*, dan (3) bagi Pemerintah, hendaknya segera menyusun aturan yang terkait dengan hak *Amil* dalam membiayai kegiatan operasionalnya, sehingga dapat dijadikan pedoman dalam pengelolaan *Dana Zakat* yang merupakan amanah dari *Umat Islam Indonesia*.

Kata-kata Kunci: Lembaga *Amil Zakat*, Analisis *Syar'i*, Lembaga *Amil Zakat* Metoda Perbandingan Tetap, *Ujroh*



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## AKSR-024

### **Korelasi Kehalalan *Income* Terhadap Keberkahan Zakat dan Infak/Sedekah Dalam Meningkatkan Profit, Investasi dan Kesehatan**

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#### ***Abstract***

*The main aim of this research is to; (1) give expression halal income have to correlation to zakat and infak/sedekah; (2) give expression blessing to zakat and infak/sedekah is indicator uprading profit, investation and health. Hence, this research is developed based on interpretive paradigm. The approach and techique of phenomenology analysis use to explore comprehensive meaning of halal to blessing zakat and infak/sedekah. The result of this research; (1) that income to halal have to effect to blessing zakat and infak/sedekah; (2) blessing to zakat and infak/sedekah is indicator uprading profit, investation and health.*

*Implications of this research; (1) To accountan, owner's, society for to realize that income to halal and blessing zakat and infak/sedekah have to influence in using cosumption, asset, and saving; (2) To the next research add to indikator halal and blessing to zakat and infak/sedekah or can be execute quantitative research to variabel independent markup, riba, time coruption and variabel dependen income to halal.*

*Key words : zakat, infak/sedekah, profit, investation, health*

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# ASPAK



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## ASPAK-006

### ANALISIS DAMPAK PENERAPAN BASIS AKUNTANSI AKRUAL PADA LAPORAN KEUANGAN PEMERINTAHAN DAERAH KABUPATEN JEMBER

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#### ABSTRAK

Studi ini bertujuan mengetahui dampak penerapan basis akuntansi akrual pada pemerintahan daerah. Studi dilakukan di Pemerintah Daerah (Pemda) Kabupaten Jember. Studi ini merupakan studi kualitatif dengan pendekatan studi kasus eksploratif. Temuan dalam studi ini menunjukkan bahwa penerapan basis akuntansi akrual di lingkungan Pemda Jember masih belum maksimal karena terdapat kendala yaitu kurangnya pemahaman staf bagian akuntansi terhadap basis akuntansi akrual dan kurangnya sarana Teknologi Informasi (TI) yang memadai. Studi ini juga menemukan bahwa harus ada komitmen dari pimpinan untuk memanfaatkan informasi yang dihasilkan oleh laporan keuangan dengan basis akuntansi akrual. Dampak positif dari basis akuntansi akrual bagi DPRD juga belum dirasakan karena masih minimnya penggunaan laporan keuangan dalam menilai kinerja keuangan Pemda Jember.

Keywords : akuntansi berbasis akrual, akuntansi sektor public, pemerintah daerah



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## ASPAK-007

### **KISAH DIBALIK PENGAKUAN PENDAPATAN SAAT PERMULAAN IMPLEMENTASI BASIS AKRUAL PADA AKUNTANSI PEMERINTAH PUSAT THE STORY BEHIND REVENUE RECOGNITION AT THE BEGINNING OF ACCRUAL BASIS ON CENTRAL GOVERNMENT ACCOUNTING**

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#### **ABSTRAK**

Pemerintah Pusat telah memulai penerapan basis akrual pada Tahun 2015. Permulaan implementasi ini menarik diteliti terutama bagaimana pengakuan pendapatan setelah basis akuntansi berubah. Penelitian ini bertujuan untuk memahami dan memaknai pengakuan pendapatan pada awal implementasi basis akrual. Penelitian ini menggunakan metodologi kualitatif dengan paradigma interpretif dan pendekatan studi kasus untuk mengungkap dan menafsirkan permasalahan yang ada. Hasil penelitian ini menunjukkan beberapa hasil pemahaman dan penafsiran yang menarik. Pertama, Pemerintah kehilangan hak negara dari PPh Migas karena penggunaan tarif pajak yang tidak konsisten antara PSC dan *tax treaty*. Kedua, tidak ada perubahan pengungkapan PNBPN Migas karena masih menggunakan asas neto sehingga substansi hak kewajiban dan negara dalam pengakuan pendapatan PNBPN migas tidak diketahui dengan pasti. Ketiga, terdapat motif utilitas sebagian birokrat dalam pengenaan PBB Migas dengan memanfaatkan biaya pemungutan. Keempat, pengakuan Pajak Ditanggung Pemerintah mengandung substansi ketidakadilan dan memberatkan rakyat Indonesia karena menambah *mandatory spending* yang dibiayai dari utang negara dan pemungutan pajak yang lebih besar. Implementasi basis akrual seharusnya dapat membawa kebaikan yang lebih besar melalui pemanfaatan informasi akuntansi dalam pengambilan keputusan dan kebijakan publik untuk sebesar-besarnya kemakmuran rakyat.

Kata Kunci: pengakuan pendapatan, basis akrual

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## ASPAK-009

### **Penerapan Standar Akuntansi Pemerintah Dan Kompetensi Sumber Daya Manusia Terhadap Kualitas Laporan Keuangan Daerah pada Pemerintahan Kota Makassar**

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**Saiful Muchlis** (Fakultas Ekonomi dan Bisnis UIN Alauddin Makassar)

#### **Abstraksi**

*Penelitian ini bertujuan untuk mengetahui pengaruh penerapan Standar Akuntansi Pemerintah dan kompetensi sumber daya terhadap kualitas laporan keuangan daerah pada pemerintah kabupaten Luwu Timur. Penelitian ini menggunakan pendekatan kuantitatif dengan metode penelitian deskriptif korelasi. Sampel ditentukan dengan teknik purposive sampling dan penentuan jumlah sampel untuk tiap bagian menggunakan metode proporsional. Sampel dalam penelitian ini sebanyak 43 responden. Data dikumpulkan dengan menyebarkan langsung kuisioner kepada responden yang bersangkutan. Teknik analisis data yang digunakan adalah regresi linear berganda.*

*Hasil penelitian menunjukkan bahwa penerapan akuntansi pemerintah dan kompetensi sumber daya manusia berpengaruh positif dan signifikan terhadap kualitas laporan keuangan pemerintah kota Makassar.*

**Kata Kunci:** *Kompetensi, Standar Akuntansi Pemerintah, Kualitas Laporan Keuangan*

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## ASPAK-010

### FAKTOR – FAKTOR PENENTU PENGALOKASIAN BELANJA MODAL DI INDONESIA: STUDI ANALISIS META

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#### ABSTRACT

*This research try to investigate the determinants of capital expenditures in Indonesia with nine years data from published articles and still a working paper in Indonesia. The purpose of this research is to investigate the relationship between local original income (PAD), general allocation funds (DAU), special allocation funds (DAK), shared funds (DBH), Economic Growth, SiLPA, Regional Financial Independence, Effectiveness of Local Finance, Financial Dependence, Degree of BUMD Contributions, degree of decentralization, personnel expenditures and wide of region to capital expenditure allocation. This research applies meta-analysis technique developed by Huntel et al. (1982) of 55 articles were collected from 2007 until 2015 obtained 35 articles that met the criteria as samples for purpose of cumulating and integrating a cross studies. This research shows that special allocation funds (DAK), SiLPA, Regional Financial Independence, Effectiveness of Local Finance, Financial Dependence and personnel expenditures are the factors which significantly influence the capital expenditures. Meanwhile, local original income (PAD), general allocation funds (DAU), shared funds (DBH), Economic Growth, Efficiency Regional Finance, Degrees of BUMD Contributions, Degree of Decentralization and Regional Area are found to be not significantly influence the capital expenditures. Thus, there are six factors that found to be the determinant of capital expenditures.*

**Keywords:** *capital expenditure allocation, meta-analysis, local original income, general allocation funds, special allocation funds, shared funds, economic growth, SiLPA, regional financial independence, effectiveness of local finance, financial dependence, degree of BUMD contributions, degree of decentralization, personnel expenditures and wide of region.*

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## ASPAK-011

### ANALISIS KESIAPAN DALAM IMPLEMENTASI PERATURAN PEMERINTAH NO. 27 TAHUN 2014 TENTANG PENGELOLAAN BARANG MILIK NEGARA PADA PEMERINTAH DAERAH KABUPATEN NGANJUK

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#### **ABSTRACT**

*The purpose of the study was to determine the extent to which readiness of the government of Nganjuk for the implementation of PP No. 27 of 2014 concerning the management goods owned of countries /regions, in indicated with human resources, commitment and information systems. Type of research is descriptive exploratory. The research was conducted by taking Object the research in Nganjuk Regional Government. The type of data two used in this study is primary data to able to the collection of data interview and questioner spread various SKPD in Nganjuk Regional Government and secondary data acquired from the books and of internet. Data available for analysis technique data used by means of three stage this is collection data, reduksi data, presentation data and verifikasi data.*

*Based on the previous data analysis technique data previously than to able to be concluded readiness of the government of Nganjuk in indicated with human resources, a categories quite ready because of there are still found Constraints this lack of guidance and workshops, lack of socialization because with human resources that have the ability to duties the Government can realize the purpose of good governance. Whereas the indicators commitment is a category the readiness, because Nganjuk Regional Government As the executive PP has the readiness is committed the purpose to success of reached the target of performance Government and the readiness indicators information systems included in categories ready, by reason of Nganjuk Regional Government has prepared Sistem Informasi Barang Daerah (SIMBADA) As discipline administration a quick and accurate.*

**Keywords :** *readiness, the management goods owned of countries/regions, PP No. 27 of 2014, commitment, human resources, and information systems.*

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## ASPAK-012

### Faktor-Faktor yang Memengaruhi *Internet Financial Reporting* Pemerintah Daerah dan Implikasinya terhadap Akuntabilitas Laporan Keuangan Daerah

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#### Abstract

*This study aims to investigate: the influence of local revenue on internet financial reporting of local government; the influence of local expenditure on internet financial reporting of local government; the influence of the number of legislative members on internet financial reporting of local government; the influence of the population number on internet financial reporting of local government; and the influence of local government's internet financial reporting on the accountability of local financial statement. The data of this research comprise 96 out of 32 provincial governments in Indonesia during 2012-2014. The analysis techniques used are logistic regression and ordinal logistic regression. The results of this study show that the local expenditure has influence on local government's internet financial reporting, while local revenue, the number of legislative members, and the population do not have influence on local government's internet financial reporting. Moreover, local government's internet financial reporting does not have influence on local financial statements.*

**Keywords:** *Internet Financial Reporting, Local Government, Accountability, Local Financial Statement*



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## ASPAK-015

### ANALISIS KONDISI KEUANGAN PEMERINTAH DAERAH DI INDONESIA DENGAN METODE KLASTER

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#### *Abstract*

*The aims of this study are to determine the financial condition of local government based on cluster analysis and to examine the influence of the cost of goods and services, age profile, characteristics of local head and performance of local government the regional heads of government on the probability of local authorities experiencing financial morbidity. This study also employs some control variables such as population density, location, gender and scope. Financial health is proxied by two models. The first model use categorization financial condition based on cluster analysis involving components of general allocation funds (local revenues, revenue-sharing natural resources, tax revenue-sharing, population, Gross Domestic Product, the Human Development Index and Construction Feasibility Index). The second model uses the ratio of capital expenditure to total expenditure.*

*Data in this research is secondary data collected from the Local Government Finance Report in 2013 audited by Supreme Audit Board, data from the Ministry of Home Affair, the Central Bureau of Statistics and other relevant data. Sampling technique is purposive sampling producing 413 regencies and municipalities. Method of analysis is binary logistic regression.*

*The results of cluster analysis are two clusters. The first cluster criterion is "unhealthy" that consists of 292 regencies and 64 municipalities. This cluster has an advantage in the area of components and Construction Cost Index and dominant in the agricultural and tourism sector. The second cluster criterion is "healthy" that consists of 39 regencies and 19 municipalities. Contrast to the first cluster, the second cluster is significantly superior in almost all of the components in forming the DAU with the exception on wide of an area and Construction Cost Index. Most members of this cluster is located in an area adjacent to the center of economic activity and a sufficiently developed industrial area.*

*The logistic regression analysis shows that the variable cost of goods and services only affect the probability of local authorities experiencing financial are significant determinants to predict financial condition in the first model. Age profile, the performance of the government and the location proved effect on the probability of local authorities experiencing financial morbidity both on the first model and the second model. Gender variable only affects the probability of local authorities experiencing financial morbidity in the second model. In contrast, the variable characteristics of the local head, population density and scope consistently are not significant in both models.*

**Keywords:** *Cluster analysis, financial health, local government, logistic regression*





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## ASPAK-018

**PENGARUH *REPORTING CHANNEL*, *REPORTING MEDIUM*, *TENURE*  
DAN *REWARD* TERHADAP *WHISTLEBLOWING INTENTIONS*  
DENGAN *PROTECTION* SEBAGAI MODERASI  
(Studi Kasus pada Kantor Pelayanan Pajak Kanwil Direktorat Jenderal Pajak Jawa  
Tengah II)**

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### Abstract

*Whistleblowing system at the Directorate General of Tax is born because of a concern on efforts to build a system that requires individuals to mutual care, mutual correction and reminding each other for the sake of the safety of the institution. This study aims to examine whether internal reporting channel, external reporting channel, direct reporting medium, indirect reporting medium, reward, tenure and protection affect identified whistleblowing intentions and also to prove whether interaction of protection and internal reporting channel, external reporting channel, direct reporting medium and indirect reporting medium affect identified whistleblowing intentions. Sampling method is cluster sampling producing 525 account representatives and tax auditors. Method of analysis is Structural Equation Model (SEM) using Smart PLS.*

*The results show that direct reporting medium have a positive and significant effect on whistleblowing intention. In contrast, internal reporting channel, external reporting channel, indirect reporting medium, reward, tenure and protection have no significant effect on whistleblowing intention. In addition, interaction of protection with internal reporting channel, external reporting channel, direct reporting medium and indirect reporting medium have no significant effect on whistleblowing intention.*

**Keywords:** *Reporting channel, reporting medium, reward, tenure, protection, whistleblowing intention.*



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## ASPAK-019

### UNDERSTANDING FINANCIAL INFORMATION CONFUSION AND CORRUPTION ANXIETY IN GOOD VILLAGE GOVERNANCE PRESSURE

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The paper identifies the unclearness of financial and non financial information that lead the increasing of corruption anxiety during the presurre to implement good governance in village scope. Finding provides empirical insights about how financial information confusion and anxiety is influence the willing to implement village accounting in order to report accountable financial information in using public money. This paper fulfils an identified need to study disfungstional behavior can be reduced by implementing accountable accounting. It suggests that successful good village government need many integrating aspects include the mindset change and government regulation itself.

Keywords: Financial information confusion, Coruption Anxiety, Good Village Governance

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# ASPAM



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## ASPAM-003

### **PENGARUH TEKANAN EKSTERNAL, STRATEGI ORGANISASI SERTA PENGUNAAN *PERFORMANCE MEASUREMENT SYSTEM* TERHADAP KINERJA (Studi Empiris di Lingkungan Kejaksaan Wilayah Jawa Timur)**

**Heri Tribowo  
Wahyu Dwi Ekna  
Suwarno**

#### **Abstrak**

Penelitian ini mengkaji pengaruh tekanan eksternal dan strategi organisasi, serta penggunaan *performance measurement systems* (PMS) pada sektor publik, dengan menghipotesiskan bagaimana ketiga variabel tersebut digunakan dalam mempengaruhi kinerja organisasi dan bagaimana pengaruhnya terhadap kinerja ketika kontrak kinerja juga mempengaruhinya sebagai variabel moderasi.

Penelitian ini menggunakan data primer berupa kuesioner yang disampaikan kepada responden, yaitu 44 pejabat eselon II dan III di lingkungan Kejaksaan wilayah Jawa Timur. Kejaksaan dipilih sebagai lokus penelitian, mengingat fenomena *public distrust* berupa ketidakpercayaan masyarakat atas sistem peradilan yang ada dan penegakan hukum yang dinilai lemah serta adanya tuntutan atas transparansi dan keterbukaan yang dapat menjadi tekanan eksternal yang pada akhirnya akan mempengaruhi pilihan strategi organisasi dan penggunaan sistem pengukuran kinerja yang akan mempengaruhi meningkatkan kinerja organisasi.

Pengujian hipotesis sesuai dengan model yang diajukan menggunakan pendekatan SEM-PLS karena kemampuannya dalam menguji beberapa variabel dependen dan independen secara simultan dengan menggunakan program Warp PLS versi 3.00. Hasil temuan mengindikasikan bahwa tekanan eksternal akan mempengaruhi peningkatan kinerja melalui penerapan strategi organisasi, tanpa melibatkan penggunaan sistem pengukuran kinerja. Sedangkan kontrak kerja ternyata tidak dapat mempengaruhi secara tidak langsung hubungan antara penggunaan sistem pengukuran kinerja dengan peningkatan kinerja. Variabel penggunaan sistem pengukuran kinerja hanya dapat menjadi *full mediating* bagi hubungan antara tekanan eksternal terhadap kinerja Kejaksaan se-wilayah Jawa Timur, jadi ketika secara bersama-sama dengan variabel yang lain Penggunaan PMS ternyata tidak lagi memiliki fungsi sebagai mediator bagi hubungan antara tekanan eksternal ke kinerja.

Kata kunci: Tekanan Eksternal, Strategi, Kinerja, *Performance Measurement System*, Sektor Publik



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## ASPAM-009

### PELAKSANAAN ANGGARAN DALAM PERSPEKTIF *WORKPLACE SPIRITUALITY*

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#### **ABSTRACT**

*Workplace Spirituality is one of important element in an organization. Spirituality and religion are interrelated and have a relationship that can not be separated. By Spirituality, leaders have a vision, trustworthiness, integrity, responsibility, and take the ethical decisions. Spirituality in the workplace is very influential in budget implementation. Based on this study concluded that the actual concept of spirituality in the workplace has been animating and inherent in every thought informants and can be a foundation for the good and right budget implementation. But not all spirituality concepts has been accomplished in deed. Evident from the corruption that is still going on in internal Ministry of Religious Affairs Regional Office in East Java. There are also technical barriers and bureaucratic hurdles that still support the misuse of funds. The problem of understanding the applicable rules, the competence of human resources, the mindset of public servants and budgetary policy to be a chore that must be resolved.*

*Keywords: Budget Implementation, Workplace Spirituality, The Ministry of Religion, Corruption*





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## ASPAM-012

### **Paradoks Ganda Kos Produksi Petani Tembakau (Studi Fenomenologi Pada Petani Tembakau di Kabupaten Jember)**

**WHEDY PRASETYO**

*Universitas Jember*

**SHOFYAN HADI**

*Universitas Jember*

*The phenomenom dual paradox of production cost is consequence tobacco market is the study of this research. This study refers to consequence price transaction which is oligopsony and farmer do not direct acces to factory. This paradox make condition between farmer and factory determining production expense. Production expense caused by buy and sell process mediated by belandang, so tobacco price fluctuation make farmer loss. This research use phenomenom study. The result of this research creating determining harmonization production cost from planting time until harvest time. Harmonization production cost like this is showing the factory and farmer make idea intensive communication and fair production cost to be incurred by others. This result is be expected finishing the oligopsony phenomenom and price tobacco determining unilateral by belandang which is become mediated smoke industry. Therefore this time for story of determine dual paradox of production cost is ended.*

**Keywords:** *Dual paradox of production cost, farmer, belandang. oligopsony*



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## ASPAM-016

### MEMPREDIKSI PERAN ASPEK KOGNITIF DAN KEKUATAN POLITIK DALAM PENGAMBILAN KEPUTUSAN EKONOMI ORGANISASI SEKTOR PUBLIK

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I Putu Julianto

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#### ABSTRACT

*This study aims to determine whether public sector decision makers who have knowledge in designing BSCs consider both common and unique measures when evaluating performance and allocating organizational resource. It also investigates the effect of political power on managerial and economic decision-making process in the public sector organizations. We conduct an experiment using 70 undergraduate accounting students at a large public university in Bali Province that asked to evaluate the performance of departments in a fictitious local government in Indonesia. Participants were assigned into four groups: unknowledgeable, knowledgeable, without-political power and with-political power. The results revealed that the participants in all four groups, but without-political power one, were influenced by both types of BSC's performance measures when making performance evaluation decision. Nevertheless, the participants appear to have placed greater emphasis on common than unique measures. The results also showed that political power have significant effect on the resource allocation decisions based on BSC mechanism. However, we did not find any strong evidence to support our hypothesis that participants will use both common and unique measures when making bonus allocation decisions.*

**Keywords:** *common measures, unique measures, performance evaluation, resource allocation, cognitive aspect, political power, experimental study, public sector accounting*



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# ASPGG



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## ASPGG-001

### **Pencegahan Fraud: Studi Pada BLUD Rumah Sakit di Kabupaten Malang**

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#### **Abstract**

*Penelitian ini bertujuan untuk memahami pengaruh dari persepsi manajemen BLUD rumah sakit di kabupaten Malang atas peran Auditor Independen dan pemahaman mereka terhadap Good Governance, terhadap Perikatan General Audit dan implikasinya terhadap pencegahan korupsi. Penelitian ini merupakan penelitian kuantitatif, dimana di dalam penelitian ini variabel laten Perikatan General Audit ditempatkan sebagai intervening variabel. Penggunaan Partial Least Square (PLS) dipergunakan untuk mengkonfirmasi model yang dibuat guna menjelaskan hubungan antar variabel. Hasil penelitian menunjukkan bahwa Persepsi manajemen BLUD rumah sakit atas peran auditor independen dan pemahaman mereka terhadap good governance memberikan pengaruh terhadap terlaksananya perikatan audit, dan memberikan implikasi pada pencegahan fraud di BLUD rumah sakit. Hal tersebut konsisten dengan teori tentang auditing dan konsep pencegahan fraud.*

*Kata Kunci: Persepsi, Auditor Independen, Good Governance, General Audit, Pencegahan Fraud.*



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## ASPGG-003

### APAKAH APBD DIPOLITISASI UNTUK KEPENTINGAN PETAHANAN?

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#### *Abstract*

*This research aims to know the fairness level of significance increase on expenditure items in incumbent election area compare with nonincumbent election area, and non-election area. This research use secondary data getting from Directorate General of Financial Balance. Data analyze methode use comparative description methode which describe the result from ourdata observation that will be compared with one observation subject and othe observation subject. The result shows that all of expenditure items not used as politicization object by incumbent. It's because of increasing expenditure items trend not only occure on incumbent area, but also on some nonincumbent area and some non-election area. So that the significance increase on incumbent area can not conclude as politicization budget and expenditure area by incumbent to preserve their power.*

***Keywords: Incumbent Election Area, Nonincumbent election area, Non-election area, Budget and Expenditure Area.***





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## ASPGG-004

### **MEMBONGKAR “AKUNTABILITAS APBD PRO RAKYAT DALAM BINGKAI SEKOLAH GRATIS JENJANG SMA/SMK (STUDI FENOMENOLOGI DI KANTOR BPKAD KOTA BLITAR)**

**IKA NOVIA PUJI LESTARI**

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**Abstract :** This study aimed to dismantle the budget PRO OF THE CITY blitar in the frame of free school SMA / SMK blitar city . By using the phenomenological method . Peeling of the budget PRO PEOPLE cities blitar framed free school SMA / SMK . Budgets pro-people who are processed by the city government will blitar welfare of the people . In other words , the process of proposing , determination and use of Blitar City budget by the government every year the people's interests must come first . As is known rule is basically a company that produces products in the form of services , excellent services that are directly enjoyed by the community and services indirectly enjoyed by the people . One of the tasks of government services that should be provided to the public is transparency and accountability for what has been done .

**Kata kunci :** Akuntabilitas , transparansi, APBD pro rakyat, kualitatif, fenomenologi.

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## ASPGG-005

### MEMBANGUN DESA TENGGER “ MENGHIDUPKAN KEARIFAN LOKAL BERANGGARAN”

Ana Sopanah

#### Abstrak

The purpose of this research is to reveal the public participation in the process of local budgeting based on the local wisdom of Tenggeresse. Public participation is the participation in the planning, implementation and accountability process of the development. An interpretive paradigm with an ethnomethodology approach was employed to reveal the existence of local values of Tenggeresse when participating in the local budgeting. The results of this study showed that the values of local wisdom of the Tenggeresse are based on the people way of life namely anteng-seger (Tenggering), meaning peaceful and welfare. Moreover, there are also concepts functioning as a basis for a triadic relationship namely the relationship between human beings and their God, human beings and human beings and human beings and their environment. On the basis of the concept, some values of local wisdom among the Tenggeresse namely among other guyup rukun (harmonious), sanjan-sinjan (visiting one another), friendly, consistent, obedient (setuhu), sayan (mutual cooperation), honest and open, are identified. In the context of local budgeting, the value of the local wisdom setuhu is internalised in the planning, sayan is internalised in the implementation of the development, and those of honesty and openness are internalised in the accountability of the development.

#### Key Words:

Public Participation  
Local Budgeting  
Local Government  
Local Wisdom  
Musrenbang  
Ethnomethodology



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## ASPGG-006

### ANALISIS FAKTOR-FAKTOR YANG MEMENGARUHI KECENDERUNGAN FRAUD APARAT PEMERINTAH KABUPATEN X

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#### ABSTRACT

Types of fraud most commonly occurring according to ACFE (2014), which is asset misappropriation (85,4%), followed by corruption (36,8%), and the final financial statement fraud (9%). This research aims to know the effect of salary satisfaction, organizational culture, and work motivation to the tendency of fraud; either simultaneously or partially. The kind of this research in quantitative research and using primary data by delivering the questionnaires. Subjects were 86 employees of local government, X Regency, whom selected by purposive sampling. Data were analyzed by using multiple linear regression analyze. According to the discussion and analysis, the results of the test of partial showed that salary satisfaction has a effect on the tendency of fraud, organizational culture has a effect on the tendency of fraud, and work motivation has a effect on the tendency of fraud. The results of the test of simultaneously showed that salary satisfaction, organizational culture, and work motivation has a effect on the tendency of fraud.

Keywords : Salary Satisfaction, Organizational Culture, Work Motivation, and Tendency of Fraud

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## ASPGG-008

**Pengaruh Desentralisasi Fiskal, Akuntabilitas Laporan Keuangan Pemerintah Daerah,  
dan Akuntabilitas Kinerja Pemerintah Daerah Terhadap  
Tingkat Korupsi Pemerintah Daerah  
(Studi Tahun 2012-2013)**

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### ABSTRAK

*Penelitian ini bertujuan untuk menguji pengaruh desentralisasi fiskal, akuntabilitas Laporan Keuangan Pemerintah Daerah (LKPD), dan akuntabilitas kinerja terhadap tingkat korupsi pemerintah daerah. Desentralisasi fiskal yang diuji meliputi belanja daerah dan Pendapatan Asli Daerah (PAD). Akuntabilitas LKPD menggunakan opini audit, sedangkan akuntabilitas kinerja menggunakan Laporan Akuntabilitas Kinerja Instansi Pemerintah (LAKIP) dan Laporan Penyelenggaraan Pemerintah Daerah (LPPD). Indeks Integritas hasil Survei Integritas KPK digunakan untuk mengukur tingkat korupsi pemerintah daerah. Sebanyak 120 sampel yang dipilih namun hanya 112 sampel yang bisa digunakan dalam penelitian ini. Hasil pengujian menunjukkan bahwa semua variabel berpengaruh terhadap tingkat korupsi pemerintah daerah. Belanja daerah berpengaruh signifikan terhadap tingkat korupsi pemerintah daerah, sedangkan PAD, opini audit, LAKIP dan LPPD berpengaruh negatif terhadap tingkat korupsi pemerintah daerah.*

**Kata Kunci:** Pemerintah Daerah, Tingkat Korupsi, Desentralisasi Fiskal, Opini audit, LAKIP, LPPD.



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## ASPGG-012

### KEARIFAN LOKAL REFLEKSI CERMINAN PARTISIPASI MASYARAKAT DALAM PROSES PENYUSUNAN ANGGARAN

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#### Abstrak

Anggaran Pendapatan dan Belanja Daerah (APBD) adalah ekspresi relasi kekuasaan (*power relation*) antara aktor-aktor institusional yang ada di tingkat daerah. Hubungan saling pengaruh mempengaruhi antar aktor-aktor fungsional di atas menentukan pilihan-pilihan kebijakan pemerintah daerah. Partisipasi masyarakat dalam proses penyusunan APBD secara normatif diakomodasi dalam musyawarah perencanaan pembangunan (musrenbang) baik di tingkat desa, kecamatan maupun kabupaten.

. Suku Osing masih mempertahankan nilai kearifan lokal, dengan kearifan lokal yang dipunyai mereka mempunyai keterlibatan berpartisipasi yang sangat tinggi dalam proses penyusunan anggaran dan masih tetap terjaga hingga saat ini. Kearifan lokal tersebut dipertahankan dalam bentuk berbagai tradisi dan ritual unik. Beberapa tradisi yang masih dipertahankan diantaranya Selamatan Sedekah Lebaran, Tradisi Tumpeng Sewu, dan lain-lain.

Kearifan lokal yang dipertahankan tercermin ketika mereka melakukan proses penyusunan anggaran karena beberapa sifat yang dipertahankan diantaranya kegotong royongan, kejujuran dan kepatuhan terimplementasi ketika mereka menyusun anggaran, memunculkan partisipasi yang berbeda dengan suku lain di Indonesia yang dianggap lebih efektif dalam mewujudkan pembangunan.

Key Word : APBD, partisipasi masyarakat, Kearifan lokal, Suku Osing

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# ASPSIA



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## ASPSIA-004

### MITIGASI KESENJANGAN PERSEPSI ANTARA AUDITOR INTERNAL DAN PENYUSUN LAPORAN KEUANGAN BERBASIS TEMUAN AUDIT

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#### ABSTRAK

Penelitian ini bertujuan untuk menguji adanya kesenjangan persepsi antara auditor internal dengan penyusun laporan keuangan dan membuktikan secara empiris bahwa pemberian informasi temuan audit dan rekomendasi dapat memberikan pemahaman yang lebih lengkap mengenai signifikansi hasil audit sehingga dapat mengurangi kesenjangan persepsi yang ada. Metode penelitian yang digunakan adalah metode eksperimen dengan 45 partisipan yang terdiri atas internal auditor dan penyusun laporan keuangan Pemerintah Kabupaten Tulungagung. Hipotesis yang dibangun dibuktikan dengan menggunakan analisis *one-way* ANOVA. Hasil penelitian menunjukkan bahwa terdapat kesenjangan persepsi antara internal auditor dengan penyusun laporan keuangan yang berarti penyusun laporan keuangan memiliki harapan yang melebihi fungsi internal auditor yang sebenarnya. Penelitian ini juga menyimpulkan bahwa pemberian informasi temuan audit dan rekomendasi yang diberikan dapat memitigasi kesenjangan persepsi atas fungsi audit yang diantara keduanya.

Kata kunci: Internal Auditor Pemerintah, Kesenjangan Persepsi, Mitigasi Kesenjangan Persepsi, Penyusun Laporan Keuangan, Temuan audit.

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## ASPSIA-007

### **PENGARUH KOMPETENSI, TEKANAN KETAATAN, PENGALAMAN AUDITOR DAN INDEPENDENSI TERHADAP PENDETEKSIAN TEMUAN BERINDIKASI *FRAUD* (studi pada Aparat Pengawas Intern Pemerintah Inspektorat Kabupaten se Madura)**

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Universitas Trunojoyo Madura

#### **ABSTRACT**

*The purpose of this study was to analyze the effect of competency, obedience pressures, auditor's experience, and independency to the findings indicated fraud detection. The population in this study is internal auditor of government which working in four inspektorat kabupaten throughout Madura Island. Sampling used is the census. Questionnaires were distributed to the respondents as much as 83 and the number of questionnaires that analyzed as much as 60. Data analysis conducted with linear regression method. The hypothesis tested are revealed as that competency and obedience pressure does not significantly influence the findings indicate fraud detection. While auditor's experience and independency of the auditor significant effect on the findings indicate fraud detection.*

*Keywords: the findings indicated fraud detection, competency, obedience pressures, auditor's experience and independency.*



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## ASPSIA-008

### Studi Hermeneutika Makna Efektivitas Peran Aparat Pengawas Internal Pemerintah

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#### **Abstract:**

*This study aims to gain an understanding of the meaning of the effectiveness of APIP, with focuses on the Inspektorat Kabupaten Magetan. The approach developed hermeneutics Ricoeur (1981) was chosen as the methodology in this study. While Role Theory (Katz and Kahn, 1978) was used as an analytical tool to understand the world and the role of APIP. The findings of this study, the role of APIP by Inspektorat interpreted as 'Pembina'. While the meanings of the effectiveness of the 'Pembina', there is a difference between those who are structurally and functionally. In addition, the structural constraints APIP is the root cause for this role. Researchers concluded, meaning the effectiveness of APIP should lead to the achievement of government objectives, namely good public services and the welfare of the people with justice.*

*Keywords: Roles Effectiveness, Role Theory, APIP, Inspektorat, Assurance*



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## ASPSIA-010

### PERAN PARA PEMBUAT DAN PENGGUNA INFORMASI AKUNTANSI BERBASIS AKRUAL PADA BELANJA MODAL DI DINAS PERHUBUNGAN KABUPATEN SIDOARJO

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#### ABSTRACT

*This study is about the roles of Producers and Users of Information in implementation of accrual accounting at Dinas Perhubungan Kabupaten Sidoarjo. This study uses Luder's Contingency Model to identify how the roles of Producers of Information and Users of Information in public sector. The result showed that the main stimuli of implementation of accrual accounting is the command of laws to execute accrual-based government. This study also identifies several contingency factors that play a role in inhibiting the implementation of accrual accounting and how to solve the implementation barrier.*

*Keywords: Producers of Information, Users of information accrual accounting, contingency model.*

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## ASPSIA-011

### **Faktor-Faktor yang Memengaruhi Kualitas Laporan Keuangan Pemerintah Daerah dengan Kemampuan Manajemen sebagai Variabel Moderasi (Studi Empiris pada Pemerintah Daerah Kabupaten Sinjai)**

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#### **ABSTRACT**

*This study examined the influence of the local financial accounting system, human resources and internal control system on financial report quality of local government by using the management ability as moderating variable. This study uses a quantitative approach, based on the analysis of data from 85 respondents which was collected through questionnaires. Population in this study are entire regional work unit in local government of Sinjai district. Statement of the respondents in the form of a questionnaires, after test the quality and classical assumptions, to further test the hypothesis by using multiple regression analysis and moderate regression with residual approach. The results proved that the variable local financial accounting system, human resources and internal control system positive effect on financial report quality of local government. By using the management ability variable as moderating variable, local financial accounting system and internal control system have positive and significant effect on financial report quality of local government but show no significant effect in influence of human resources on financial report quality of local government. Rejection of variable management ability as moderating variable can be caused by several things including, management ability of local government in Indonesia like staffing erroneous, shortage of human resources to manage the state's financial in particular accounting backgrounds and the level of basic understanding of staff regarding the financial administration of the country is still weak.*

**Keywords:** *financial report quality of local government, local financial accounting system, human resources, internal control system, management ability, financial report quality of local government.*



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## ASPSIA-013

### FAKTOR-FAKTOR YANG MEMPENGARUHI KUALITAS AUDIT UNIT KEPATUHAN INTERNAL DI DIREKTORAT JENDRAL PAJAK WILAYAH JAWA TENGAH DAN DAERAH ISTIMEWA YOGYAKARTA

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**Ari KuncaraWidagdo**  
**Muthmainah**

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#### *Abstract*

*This study aims to examine whether the independence, integrity, competence, objectivity, and confidentiality affect audit quality. In addition, this study also examines effect of ewuh-pakewuh as moderating variable. Sampling method is purposive sampling producing 97employees of Directorate General Taxation in Yogyakarta Special Region and Central Java Province. Data is collected by using questionnaire. Method of analysis of this study is Partial Least Squares.*

*The results show that the independence, competence, objectivity have a positive and direct significant effect on on audit quality. In addition, objectivity mediates the relationship between independency and audit quality. Similarly, objectivity also mediates the relationship between integrity and audit quaity. In addition, Javanese culture weakens relationship between objectivity and audit quality. In contrast, integrity and confidentiality have no direct effect on audit quality.*

**Keywords:** *Independence, integrity, competency, objectivity, confidentiality, javanesse culture, audit quality.*



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## ASPSIA-015

### **ANALISIS PENGARUH TINGKAT AKSES INTERNET, KOMPETISI POLITIK, OPINI AUDIT, KARAKTERISTIK PEMDA, DAN KARAKTERISTIK DEMOGRAFI TERHADAP PENGUNGKAPAN INFORMASI KEUANGAN DAN NON-KEUANGAN WEBSITE PEMERINTAH DAERAH**

Wanda Mustika Rahim<sup>1</sup>, Dwi Martani

*This research inspect about factors that influence financial and non-financial information disclosure on Local Government websites. The factors are the level of internet access, political competition, audit opinion, local government characteristics (Local Governments' age, Local government financial strength, level of independence, type of local government and size of local government), and demographic characteristics (unemployment rate and level of welfare). This research was carried out in the period of March-April 2015. Result of the study found that the level of information disclosure on local government website is relatively low. The factors that influence the level of financial disclosure are level of internet access, audit opinion, type of local government, size of local government and level of welfare. The factors that influence non-financial disclosure are level of internet access, local governments' age, size of local government, unemployment rate, and level of welfare.*

Key words:

Financial and Performance information, Non-Financial Information, Local Government, Local Governments' website, Disclosure.

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## ASPSIA-018

### Analisis Faktor Pemicu *Fraud* Pengelolaan Dana Desa

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#### ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui sumber-sumber dana desa yang terdapat di desa klabu dan factor pemicu fraud yang terjadi dalam dana desa sejak diterapkannya undang-undang nomor 6 tahun 2014.

Penelitian ini menggunakan metode kualitatif dengan pendekatan deskriptif. Sumber data dalam penelitian ini adalah dengan wawancara terhadap informan. Teknik analisis data dalam penelitian ini menggunakan analisis deskriptif.

Kesimpulan dalam penelitian ini adalah sumber dana desa di Desa Klabu terdapat 4 sumber yaitu (PAD) Pendapatan Asli Desa, ADD (Alokasi Dana Desa), Retribusi Pajak dan (DD) Dana Desa . Factor pemicu fraud pengelolaan dana desa adalah *Pertama* Desa tidak memiliki SDM bagus dalam mengelola keuangan desa. *Kedua* Kepala desa memperoleh tekanan-tekanan dari pihak-pihak lain dimana setiap pencairan diminta potongan-potongan. *Ketiga* semua keputusan ada pada kepala desa Dana diatur sendiri, setiap pos pengeluaran diatur sendiri oleh kepala desa, Keempat kurangnya pengawasan dari BPD dan inspektorat sehingga dengan mudahnya desa melakukan kecurangan.

**Kata kunci:** Dana desa, pemicu Fraud dana desa

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## ASPSIA-020

### SEBUAH REVIEW *FRAUD* LAYANAN KESEHATAN

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#### Abstrak

Fenomena tindakan *fraud* layanan kesehatan kini kian marak terjadi. Tindakan *fraud* tersebut dapat menyebabkan kerugian finansial bagi beberapa pihak. Dean, *et al.*, (2013) menyatakan bahwa *fraud triangle* (tekanan, kesempatan dan rasionalisasi) dapat memainkan peran penting terjadinya *fraud* layanan kesehatan. Penelitian ini bertujuan untuk mengetahui bentuk-bentuk *fraud* layanan kesehatan, pihak-pihak yang dapat melakukan *fraud* layanan kesehatan, dan upaya pencegahan dan pendeteksian yang dapat dilakukan dalam memerangi *fraud* layanan kesehatan. Pada penelitian ini menggunakan metode studi literatur, kajian dari beberapa artikel. Hasil penelitian menyatakan bahwa terdapat beragam bentuk *fraud* layanan kesehatan (seperti *upcoding*, *unbundling*, *double-billing*, *kickbacks*, *Identity fraud*, *fraud by pharmaceutical companies*, memalsukan penggantian biaya dan sebagainya). Pihak-pihak yang dapat melakukan *fraud* layanan kesehatan seperti pihak provider, pihak asuransi (pihak pembayar), pasien, dan *supplier*. Pihak yang rentan atau banyak terjadi *fraud* sebagian besar dilakukan oleh provider. Selain itu, upaya tindakan pencegahan yang telah atau dapat dilakukan antara lain adanya organisasi atau lembaga program anti-*fraud* (seperti HIPAA, NHCAA, HCFAC, PPHCA, HEAT, *False Claims Act*), menerapkan etika dan pendidikan *fraud*, standarisasi pengkodean untuk catatan medis dan penagihan, menerapkan pengendalian internal yang baik, menerapkan kerangka kerja ERM COSO dan sebagainya. Pendeteksian *fraud* layanan kesehatan dapat dilakukan dengan beberapa metode seperti *clustering*, *classification*, *decision tree*, *regression*, *neural network*, dan sebagainya





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## ASPSIA-024

### POLA FRAUD SEBELUM DAN SETELAH PENERAPAN *E-PROCUREMENT*

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#### Abstrak

Tujuan dari studi ini adalah untuk mengetahui perubahan pola *fraud* yang terjadi sebelum dan setelah penerapan *e-procurement*. Studi ini merupakan studi dengan metode kualitatif deskriptif, dan data yang digunakan adalah data primer dimana informasi diperoleh dengan melakukan wawancara kepada informan sebagai salah satu anggota Unit Layanan Pengadaan (ULP) yang mengetahui mengenai sistem pengadaan baik secara konvensional maupun *e-procurement*. Hasil dari studi ini menunjukkan bahwa terjadi perubahan pola fraud sebelum dan setelah penerapan *e-procurement*, walaupun perubahan tersebut tidak terlalu banyak. Keterbatasan dalam studi ini adalah informan yang hanya berasal dari pihak pengguna barang dan jasa tanpa adanya konfirmasi dari pihak penyedia barang dan jasa.

Kata kunci: Pengadaan Barang dan Jasa, *E-Procurement* dan *Fraud* Pengadaan



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# CG



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## CG-002

### PENGARUH MEKANISME *GOOD CORPORATE GOVERNANCE* (GCG) TERHADAP KINERJA KEUANGAN INDUSTRI MANUFAKTUR YANG *GO PUBLIC* DI BURSA EFEK INDONESIA (BEI)

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#### ABSTRACT

*The purpose of this paper is to examine the influence of good corporate governance mechanism to the financial performance of manufacturing industry in Indonesian Stock Exchange. The sample of this study based on 60 companies-year observations from 15 companies of pharmaceutical companies and food beverage companies during the 2011 – 2014 periods. The data of this study were collected from the website of Indonesia Stock Exchange. This study using multi regression analysis. The authors find that when managers having the company's shares, they wouldn't do something that will disservice the company. But, if a company has a large shareholding by institutional, it can also provide a supervisory so the rights of stakeholder can be satisfied, and it is also will provide benefits for shareholders. So, the most influential aspects on financial performance are managerial ownership and institutional ownership because these two aspects are the most decisive in the governance of a company. Besides that, the authors also find that if the number of board directors being greater, supervision will be increasingly difficult and it is leading to the agency problems arising from the separation between management and control. Besides that, quality control function which not optimal won't be able to control the management to not acting in accordance with their personal interests, so that board of independent commissioner composition will have no impact on financial performance.*

**Keywords:** *Corporate governance, Financial performance, Return on equity*



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## CG-004

### PENGARUH UKURAN PERUSAHAAN, STRUKTUR DAN MEKANISME TATA KELOLA PERUSAHAAN TERHADAP *VOLUNTARY DISCLOSURE* SEBELUM DAN SESUDAH KONVERGENSI IFRS DI INDONESIA

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**Dr. Hamidah, M.Si., Ak., CA., CMA**  
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**Abstrak :** *Penelitian ini bertujuan untuk mengetahui pengaruh ukuran perusahaan, struktur dan mekanisme tata kelola perusahaan terhadap voluntary disclosure sebelum dan sesudah konvergensi IFRS. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di bursa efek Indonesia dari tahun 2010 sampai dengan 2014. Sampel terdiri dari 119 perusahaan. Untuk menganalisis data penelitian ini menggunakan regresi linear berganda. Hasil penelitian menunjukkan bahwa ukuran perusahaan, proporsi komisaris independen, konsentrasi kepemilikan berpengaruh signifikan positif sebelum dan sesudah konvergensi IFRS. Sedangkan reputasi KAP berpengaruh positif dan signifikan sebelum konvergensi IFRS dan negatif signifikan sesudah konvergensi IFRS. Penelitian diharapkan dapat bermanfaat bagi investor dalam hal pengambilan keputusan, dengan mempertimbangkan informasi tambahan seperti voluntary disclosure*

**Kata kunci (Keywords) :** *Voluntary disclosure, Ukuran perusahaan, proporsi komisaris independen, konsentrasi kepemilikan, dan reputasi KAP.*



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## CG-005

### **DETERMINASI KARAKTERISTIK PERUSAHAAN DAN CORPORATE GOVERNANCE TERHADAP PRAKTIK PUBLIKASI SUSTAINABILITY REPORT PADA PERUSAHAAN PUBLIK DI INDONESIA**

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#### **ABSTRACT**

*Publication of sustainability report (SR) in Indonesia is still voluntary, but the interests and priorities of the company to publish SR increases. The aim of this research is to examine the effects of profitability, liquidity, leverage, activity ratio, total assets, number of employees, capital structure, the number of audit committee meetings, the number of board meetings, and governance committee to the publication of sustainability report (SR). The population of this research is listed companies in the Indonesia Stock Exchange (IDX) in the year 2007-2010. The selection of this sample uses purposive sampling method. Based on purposive sampling method, the samples of firms that publish sustainability report (SR) are 24 companies while the number of companies that do not publish sustainability report (SR) are 19 companies. The analysis tool to test the hypothesis is the logistic regression analysis by using SPSS 17.0. Results of this research indicate that total assets, number of employees, board meetings, and committee governance have a positive effect on publication of SR. The leverage indicates a negative effect on publication of SR. While return on assets, current ratio, inventory turnover, capital structure, audit committee meetings showed no effect on SR publications.*

*Keywords: Sustainability Report, Return On Assets, Current Ratio, Debt To Equity, Inventory Turnover, Total Assets, Total Employees, Capital Structure, Board of Directors, Meeting Audit Committee, Governance Committee.*

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## CG-006

### PRAKTEK CORPORATE SOCIAL RESPONSIBILITY (CSR) DI PERUSAHAAN MULTINASIONAL

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#### Abstrak

Purpose - In line with the stakeholder, social contract, and the legitimacy theory of the company's obligations under the CSR to maintain sustainability. The purpose of this article is to know the CSR practices of multinational companies in various countries. Design / methodology / approach - Overview is based on 15 articles published from 2007 to 2015 in academic databases are Emerald and Proquest with keywords CSR, MNC, and Multinational. Findings - Through a review of the literature, this paper presents the implementation of CSR in multinational companies in various countries, which requires the active participation of stakeholders. Study limitations / implications - The literature on the implementation of CSR is little available. Originality - This paper presents a review of literature on an important aspect in the implementation of CSR strategies of multinational companies, namely the social maturity of the international community and cultural evolution of political thought, social adaptation activities of multinational companies, and market diversification.

Keywords: CSR, MNC, Multinational

Type of paper: Literature Review

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## CG-007

### **PENGARUH *GOOD CORPORATE GOVERNANCE, VOLUNTARY DISCLOSURE* TERHADAP *COST OF DEBT***

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#### **Abstract**

*Accordance to reasearch problem, research objective this study is aimed to investigate the influences of good corporate governance and voluntary disclosure conducted by a company on its costs of debt. The population (121 companies and 22 companies as a samples) are manufacturing companies listed at Indonesian Stock Exchange. Good corporate governance (independent variable)used indicator proportion of independent commissionare; managerial ownership; institutional ownership; audit quality; board size; voluntary disclosure would however be calculated based on the scoring method of some selected criterias. Cost of debt as dependent variable. The study also includes debt equity ratio, firm size and market to book ratio as variablescontrolled. Hypothesis was examined by multiple regression. The result proves that managerial ownership and institutional ownership negative-significantly affect the companies' costs of debt. In contrast the other variables as well as the both controlled variables do not contribute to the to costs of debt. Based on research finding and research conclution, management and shareholders of manufacturing company effort to get working capital and investment capital consider the composition independent commissionare, managerial ownership, institutional ownership, audit quality, board size, andadequate voluntary disclosure.*

**Keywords:** *costs of debt, debt equity ratio,good corporate governance,voluntary disclosure,.*



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## CG-008

### **PENGARUH GOOD CORPORATE GOVERNANCE, KUALITAS AUDITOR DAN LEVERAGE TERHADAP MANAJEMEN LABA**

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#### ***Abstract***

*This research aimed to examine the effect of good corporate governance, audit quality, and leverage on earnings management in companies listed on the Indonesian Stock Exchange. Good corporate governance in this research is proxied by board of commissioners and the audit committee. Board of Commissioners were measured using the total number board of commissioners of the company, the audit committee is measured using the number of audit committee members. Auditor quality in this research was measured by the size of Public Accounting Firm by using dummy variables which are Public Accounting Firm Big Four and Public Accounting Firm non - Big Four. Leverage is measured using total debt divided by total assets. Meanwhile, earnings management as the dependent variable was measured by using discretionary accruals using the modified Jones models.*

*The data in this research were obtained from the annual report and financial statements of manufacturing companies which were accessed through Indonesian Stock Exchange website, Indonesian Capital Market Directory, and IDX Fact Book. The sample used in this research is a manufacturing company that is listed on the Indonesia Stock Exchange during the years 2009-2012. The total sample used in this research were 212 that were determined based on purposive sampling. The method of data analysis used in this study is multiple regression analysis.*

*The result of this research indicates that the variable commissioners gives positive significant effect on earnings management, and the size of Public Accounting Firm has significant negative effect on earnings management. While the audit committee and leverage variable have no significant effect on earnings management. This shows that, the more the board of commissioners of the company, the higher the level of earnings management. Companies audited by the Big Four Public Accounting Firm has lower level of earnings management compared to companies audited by non - Big Four Public Accounting Firm.*

**Keywords:** *Earnings Management, Good Corporate Governance, Quality Auditor, Leverage.*



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**CG-009**

**PENGARUH *GOOD CORPORATE GOVERNANCE* TERHADAP KUALITAS  
PENYALURAN KREDIT DAN PROFITABILITAS ENTITAS PERBANKAN  
DI INDONESIA**

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***ABSTRACT***

The general objective of this study is to determine the good corporate governance (GCG) implementation of the loan portfolio quality and profitability in the financial performance of bankings. Corporate governance principles are transparency, accountability, responsibility, independence, and fairness.

Research was conducted on conventional and sharia banking entities in Indonesia in 2012 to 2014. Purposive sampling was used to obtain the data. Total of 117 conventional and sharia banks are used as sample. Data analysis use multiple linear regression.

There are five independent variables of GCG, timeliness of financial reporting, shareholder meetings, the total salary expenses, the amount of the audit committee, and the ratio of independent board of the banks. The dependent variable are financial performance that used Net Profit Margin (NPM) and Non Performing Loan (NPL) as proxies. Regression testing is done with two models, testing data with conventional banks and testing data with with sharia banks.

The results showed that the timeliness of financial reporting, the salaries of the company, and the number of the company's audit committee has a significant positive effect on the financial performance of banks. Two other variables, shareholder meetings and the ratio of independent board companies do not have a significant effect on the financial performance of banks.

**Keywords:** Good Corporate Governance (GCG), Financial Performance, Profitability



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## CG-010

**PENGARUH KEPEMILIKAN MANAJERIAL, KEBIJAKAN DIVIDEN,  
DAN CORPORATE SOCIAL RESPONSIBILITY TERHADAP NILAI  
PERUSAHAAN**  
(Studi pada perusahaan manufaktur yang terdaftar pada BEI tahun 2009-2011)

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**Abstract:** *The aim of this research is to determine the effect of managerial ownership, dividend policy, and corporate social responsibility on firm value. The population of this research are manufacturing companies listed on the Indonesia Stock Exchange in 2009-2011. Data was obtained by using purposive sampling method and obtained 11 companies as sample. Hypothesis testing using multiple linear regression analysis. The result of this study indicate that: (1) Managerial Ownership have not effect on firm value (2) Dividend policy have not effect on firm value and (3) Corporate social responsibility positively significant effect on firm value (4) Managerial Ownership, dividend policy, and corporate social responsibility positively significant effect on firm value.*

**Keyword:** *Managerial Ownership, Dividend Policy, Corporate Social Responsibility, Firm Value*





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## CG-011

### MODEL INTERMEDIASI SEREMPAK KEPUTUSAN KEUANGAN PADA PENGUJIAN INTER- RELASI STRUKTUR KEPEMILIKAN DAN PENGUNGKITAN NILAI PERUSAHAAN

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#### Abstrack

Research aims to clarify the relationship between ownership structure and firm value with financial decision as intervening variables. The simultaneous model constructed to testing direct and indirect effect. This study aims to found the new perspective to know how firm value effected by ownership structural and financial decision. Data collected from Indonesia stock exchange since 2009-2013 with any criteria. Path analysis is used to assess the causal relationship between variables predetermined by the theory.

Research provides empirical evidence that the ownership structure of the company positive effect on investment decisions, but does not affect significant the funding decisions and dividend policy. Ownership structure directly effect of on firm value. The paper includes implications for the modeling of the relationship ownership structure and firm value. The study also confirmed that the relationship between the two variables is a direct relationship.

**Keywords:** managerial ownership, institutional ownership, financial decision, firm value



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## CG-013

# Pengaruh Religiusitas Dan Good Governance Terhadap Ethical Behavior Dengan Ethical Climate Sebagai Variabel Mediating Dalam Pengelolaan Dana Bantuan Operasional Sekolah

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**Abstrak** :Perilaku etika dalam organisasi menjadi suatu hal yang sangat penting. Prinsip-prinsip perilaku etis dalam sektor publik tercermin dalam penerapan dan pelaksanaan tata kelola yang baik (*good governance*). Selain itu agama dan keberagamaan (*religiusitas*) menjadi landasan moral dan etika dalam bermasyarakat. Masalah dalam penelitian ini adalah, apakah ada pengaruh keberagamaan (*religiosity*) dan tata kelola yang baik (*good governance*) terhadap perilaku etis (*ethical behavior*). Tujuan dari penelitian ini untuk menguji pengaruh religiusitas dan *good governance* terhadap *ethical behavior* dan *ethical climate* sebagai mediating dalam pengelolaan Dana BOS SMP di Kabupaten Bangkalan. Metode penelitian ini adalah kuantitatif. Jenis penelitian adalah survey. Populasinya sekolah SMP Negeri dan Swasta penerima Dana BOS, ada 61 SMP Negeri dan 200 SMP Swasta penerima Dana BOS di Kabupaten Bangkalan. Teknik pengambilan sampelnya adalah *simple random sampling*. Adapun sampel yang dipilih adalah sebanyak 155 sekolah SMP Negeri dan Swasta. Teknik pengambilan datanya menggunakan kuesioner. Unit analisisnya adalah kepala sekolah SMP baik negeri dan swasta sebagai pengambil kebijakan pengelolaan Dana BOS. Teknik analisis data menggunakan Structural Equation Modeling (SEM) dengan alat analisis yang digunakan adalah Partial Least Square (PLS). Hasil analisis menunjukkan bahwa religiusitas dan *good governance* berpengaruh langsung dan signifikan terhadap *ethical climate* dan *ethical behavior* dalam pengelolaan dana BOS. *Ethical climate* berpengaruh secara negatif dan signifikan terhadap *ethical behavior*. *Ethical climate* tidak memediasi hubungan antara religiusitas dan *good governance* terhadap *ethical behavior*. Kontribusi dari penelitian ini secara teoritis adalah motivasi kepada para pengelola Dana BOS (Kepala Sekolah) untuk meningkatkan kualitas keberagamaannya serta menerapkan dan melaksanakan *good governance* yang baik agar organisasi memiliki perilaku yang etis (*ethical behavior*). Kontribusi secara kebijakan adalah pemerintah harus konsisten untuk memberikan *reward* dan *punishment* kepada lembaga atau organisasi publik yang menerapkan atau tidak menerapkan *good governance* dalam organisasinya.

**Kata kunci** : *Religiusitas, Good Governance, Ethical Climate, Ethical Behavior*

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## CG-015

### PENGARUH ASIMETRI INFORMASI DAN RISIKO PERBANKAN, SERTA PERAN *CORPORATE GOVERNANCE* TERHADAP KINERJA KEUANGAN

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#### ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh tingkat risiko perbankan dan asimetri informasi serta peran *corporate governance* terhadap kinerja keuangan. penelitian ini dilakukan pada 20 perusahaan perbankan periode tahun 2012-2013 dengan menggunakan analisis model struktural. Hasil penelitian menunjukkan asimetri informasi berpengaruh negatif terhadap kinerja keuangan. Hal tersebut membuktikan bahwa transparansi informasi dalam perbankan sangat diperlukan untuk menjaga kepercayaan (*trust stakeholder*) dan eksistensi bank di masa mendatang. Risiko likuiditas, risiko operasional, risiko reputasi, dan risiko kepatuhan merupakan indikator risiko yang dominan dalam membentuk risiko perbankan, meskipun dalam kenyataannya belum mampu berdampak pada kinerja keuangan perbankan. Hal tersebut membuktikan bahwa *loyalitas* yang tinggi merupakan dasar para investor untuk tetap mempercayai dananya pada bank tersebut. Temuan lain juga mengungkapkan bahwa penguatan *self assessment* dalam praktik *corporate governance* perbankan belum mampu mendorong mengurangi dampak negatif risiko perbankan dan asimetri informasi terhadap peningkatan kinerja keuangan. Implikasi hasil penelitian ini mengarah pada perlunya penguatan regulasi penunjang untuk meningkatkan tata kelola perbankan yang lebih baik.

Kata Kunci : Asimetri Informasi, *Corporate Governance*, Kinerja Keuangan, Risiko Perbankan.



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## CG-018

### MANAJEMEN LABA DAN TATA KELOLA DI PERUSAHAAN PUBLIK INDONESIA

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#### Abstract

This research attempts to analyze the impact of corporate governance mechanism to earnings management and the consequence of earnings management to firm value. Data is used 388 financial reporting companies-years of manufacturing companies listed in BEI for 2008-2011 year.

The result shows that size of audit committee and ownership managerial influence earnings management. Other variable such as size of board, independent commissioner's ratio, and size of independent commissioners do not influence management motivation to do earnings management. Percentage of ownership institutions has different direction relationship with hypothesis. Institutional ownership is not a mechanism to reduce an earnings management, but managerial ownership influences it.

Firm value is influenced by the existence of audit committee, institutional ownership, managerial ownership, size of board commissioners, and earnings management. Earnings management gives contribution to firm value but not as strong as the others variables. This result is used to develop institutional market capital to construct financial reporting regulation and also give information about the potential of earnings management in this area.

Keywords: earning management, firm value, corporate governance, agency problems

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## CG-020

### PENGARUH MANAJEMEN LABA TERHADAP PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY*

(Studi Empiris Perusahaan Manufaktur *Listing* BEI periode 2012 – 2014)

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**Abstrak.** Penelitian ini bertujuan mengetahui pengaruh manajemen laba terhadap pengungkapan *Corporate Social Responsibility* (CSR) Penelitian ini dilakukan dengan menganalisis 78 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama tahun 2012 – 2014 dengan menggunakan analisis regresi berganda dan menggunakan tiga variabel kontrol yaitu ukuran perusahaan (*size*), nilai laba pada tahun berjalan (*loss*), dan laba sebelum bunga dan pajak (EBIT) Hasil penelitian ini menunjukkan bahwa tidak ada pengaruh signifikan antara manajemen labadengan pengungkapan CSR. Bahkan, tiga variabel kontrol yang digunakan juga tidak terdapat satu pun yang mampu mempunyai pengaruh signifikan terhadap pengungkapan CSR perusahaan. Hasil penelitian ini mengindikasikan bahwa pengungkapanCSR yang dilakukan oleh perusahaan masih bersifat untuk mematuhi peraturan yangberlaku di Indonesia dan juga sebagai bentuk pengenalan produk kepada *stakeholder*.Perusahaanharus meningkatkan kegiatan CSR yang dilakukan agar tidak hanyauntuk mematuhi peraturan tetapi juga benar-benar peduli dengan lingkungan di sekitarnya.

**Kata kunci:** Manajemen Laba, Corporate Social Responsibility, Ukuran Perusahaan, Nilai Laba, EBIT

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## CG-021

### *Faktor-faktor Yang Mempengaruhi Corporate Social Responsibility Disclosure (CSR)*

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#### **Abstrak**

Seiring dengan peradaban modern eksistensi suatu perusahaan atau dunia usaha terus menjadi sorotan. Salah satu isu penting yang masih terus menjadi perhatian dunia usaha hingga saat ini adalah soal tanggung jawab sosial perusahaan (Corporate Social Responsibility) yang selanjutnya adalah penulisan inidisingkat CSR. Sebagai bagian dari konfigurasi hubungan antara dunia bisnis dan masyarakat, persoalan tanggung jawab sosial perusahaan mengalami rumusan konseptual yang terus berubah, sejalan dengan perkembangan yang dialami oleh dunia usaha itu sendiri

Konsep triple bottom lines menyatakan bahwa korporasi tidak hanya bertanggung jawab kondisi keuangannya (*financial*) saja, seperti dalam single bottom line, tetapi juga memperhatikan masalah sosial dan lingkungan. Oleh sebab itu perlu diketahui faktor apa yang mempengaruhi pengungkapan tanggung jawab sosial perusahaan. Penelitian ini bertujuan untuk mengetahui pengaruh variabel *environmental performance* yaitu kinerja lingkungan perusahaan yang dinilai berdasarkan PROPER, *environmental performance* yang bagus akan mendorong perusahaan untuk meningkatkan CSR, dan variabel mekanisme *corporate governance* yang diproksi dengan kepemilikan institusional, dewan komisaris, dewan komisaris independen dan komite audit, dengan adanya Good Corporate Governance akan mendorong perusahaan melakukan pengungkapan CSR. *corporate social responsibility disclosure (CSR)* menggunakan indikator Global Reporting Initiative (GRI). Desain penelitian adalah *asosiatif kausalitas*. Populasi 137 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2011 -2013, dengan purpose sampling diperoleh sebanyak 15 perusahaan sample. Analisis regresi berganda digunakan dalam penelitian ini.

Hasil penelitian menunjukkan bahwa *environmental performance* dan komite audit berpengaruh positif signifikan terhadap CSR. Sedangkan mekanisme *corporate governance* yang diproksi dengan kepemilikan institusional dan dewan komisaris independen tidak berpengaruh terhadap CSR. Hal ini menunjukkan bahwa semakin tinggi peringkat *environmental performance*, maka akan diikuti oleh peningkatan CSR dan semakin baik mekanisme pengawasan terhadap pihak manajemen, akan tercipta *Good Corporate Governance* sehingga akan mendorong untuk melakukan CSR.

**Keyword** : *Environmental Performance, Mekanisme Corporate Governance, Corporate Social Responsibility Disclosure (CSR)*



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## CG-022

### **PENGARUH EARNINGS MANAGEMENT TERHADAP CORPORATE ENVIRONMENTAL RESPONSIBILITY DISCLOSURE DENGAN MEKANISME CORPORATE GOVERNANCE SEBAGAI VARIABEL PEMODERASI (Studi Empiris Perusahaan Manufaktur yang Terdaftar di BEI tahun 2008-2011)**

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#### **ABSTRACT**

*This study empirically examines the effect of earnings management on corporate environmental responsibility disclosure with corporate governance mechanisms as a moderating variable in the relationship. Corporate governance mechanisms in this study is proxied by four variables: the proportion of independent commissioner, the number of audit committee members, institutional ownership, and managerial ownership. This study is also to use profitability, leverage, and firm size as a control variable. Earnings Management in this research measured using Eckel Index (1981). This study used a sample of manufacturing companies listed on the Indonesia Stock Exchange in 2008-2011. Data obtained from the annual report, the company's official website, the financial statements, and sustainability reports of manufacturing companies listed on the Indonesia Stock Exchange. Samples were obtained using a purposive sampling method. Hypothesis testing method used is multiple regression analysis with dummy variables. There is a 48 company per years that meet the criteria of the study sample.*

*The results of this study indicate that the independent commissioner, audit committee and managerial ownership has no significant effect in moderating the effect of earnings management on corporate environmental responsibility disclosure. Meanwhile, influential institutional ownership significantly. Two of the three control variables used in this study, namely profitability and leverage doesn't have a significant influence on the effect of earnings management on corporate environmental responsibility disclosure, while the influence of institutional ownership has a significant influence on the effects of earnings management to corporate environmental responsibility disclosure.*

**Keywords:** *Earnings Management, Corporate Environmental Responsibility Disclosure, Corporate Governance.*

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## CG-023

### **PENGARUH KARAKTERISTIK PERUSAHAAN DAN STRUKTUR CORPORATE GOVERNANCE TERHADAP PRAKTIK INTELLECTUAL CAPITAL DISCLOSURE (Studi Pada Perusahaan yang Terdaftar di Jakarta Islamic Index (JII) Tahun 2009-2014)**

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#### **ABSTRACT**

*This study aims to determine the disclosure of intellectual capital in companies listed in the Jakarta Islamic Index (JII). The research was conducted by examining the effect of company characteristics (size, profitability, leverage, liquidity, industry type and age of the firm) and the influence of corporate governance structure (size of the audit committee, the composition of the board of directors and external auditors) as independent variables, the intellectual capital disclosure as the dependent variable.*

*The sample used in this study amounted to 66 companies during 2009-2014. These samples were selected using purposive sampling method. Intellectual capital disclosure is measured using a disclosure score and as many as 9 hypothesis tested in this study using multiple linear regression analysis. Statistical analysis showed that the average information disclosure of intellectual capital that is disclosed by the companies listed in the Jakarta Islamic Index (JII) by 70%.*

*The results showed that the characteristics of the components of the company, there are two variables that affect the intellectual capital that is, the negative effect on the industry type and age of the company's intellectual capital positive effect on intellectual capital. As for the corporate governance structure, there are two variables that negatively affect intellectual capital that is, the composition of the board of directors and external auditors. And there are five other independent variable that does not affect the intellectual capital including size, profitability, leverage, liquidity and size of the audit committee.*

*Keywords: intellectual capital disclosure, corporate characteristics, structure corporate governance*



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## CG-025

### PENGARUH COORPORATE SOCIAL RESPONSIBILITY PADA HUBUNGAN FAKTOR-FAKTOR YANG MEMPENGARUHI NILAI PERUSAHAAN.

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#### Abstrak

Esensi dari suatu aktivitas bisnis adalah memberikan manfaat yang semaksimal mungkin kepada para pemilik atau pemegang saham yakni dengan memaksimalkan keuntungan. Meningkatnya harga saham berarti nilai perusahaan semakin tinggi sehingga kesejahteraan pemegang saham akan meningkat juga. Disamping itu juga, nilai perusahaan juga mencerminkan kinerja dari manajemen didalam operasional perusahaan. Ada beberapa faktor yang dapat mempengaruhi nilai perusahaan diantaranya profitabilitas, kebijakan dividen, dan kebijakan hutang beserta *Corporate Social Responsibility* (CSR). Permasalahan dalam penelitian ini diantaranya apakah profitabilitas, kebijakan dividend dan kebijakan hutang mempengaruhi nilai perusahaan dan juga apakah CSR mampu mempengaruhi hubungan profitabilitas, kebijakan dividend an kebijakan hutang pada nilai perusahaan.

Populasi yang digunakan adalah perusahaan manufaktur di Bursa Efek Indonesia periode 2012-2014 dengan metode purposive sampling sehingga diperoleh sebanyak 62 perusahaan. Teknik analisis yang digunakan adalah *moderated regression analysis*.

Hasil penelitian menunjukkan bahwa profitabilitas berpengaruh positif pada nilai perusahaan, kebijakan dividen berpengaruh positif terhadap nilai perusahaan, kebijakan hutang tidak berpengaruh terhadap nilai perusahaan. Hasil uji moderasi menunjukkan bahwa CSR mampu mempengaruhi hubungan profitabilitas pada nilai perusahaan, CSR tidak mampu mempengaruhi hubungan kebijakan dividen pada nilai perusahaan dan CSR tidak mampu mempengaruhi hubungan kebijakan hutang dengan nilai perusahaan.

Kata Kunci : Profitabilitas, Dividen, Hutang, CSR, dan Nilai Perusahaan



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## CG-028

### KETEPATAN WAKTU PENYAMPAIAN LAPORAN KEUANGAN

(Studi Pada Perusahaan Manufaktur Yang Terdaftar Di BEI)

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### ABSTRAK

Penelitian ini bertujuan untuk menemukan bukti empiris tentang ketepatan waktu penyampaian laporan keuangan perusahaan manufaktur yang terdaftar di BEI. Faktor-faktor yang diuji dalam penelitian ini adalah profitabilitas, *leverage* keuangan, ukuran perusahaan, kepemilikan publik, dan reputasi kantor akuntan publik.

Sampel penelitian ini terdiri dari 20 perusahaan manufaktur yang terdaftar dalam Bursa Efek Indonesia (BEI) dan menyampaikan laporan keuangan ke Bapepam dalam periode tahun 2012-2014 yang diambil dengan menggunakan metode *purposive sampling*. Faktor-faktor tersebut kemudian diuji dengan menggunakan regresi logistic pada tingkat signifikansi 5 persen.

Hasil pengujian hipotesis menunjukkan bahwa profitabilitas, kepemilikan publik dan reputasi kantor akuntan publik berpengaruh positif terhadap ketepatan waktu penyampaian laporan keuangan. Akan tetapi, tidak ditemukan bukti bahwa *leverage* keuangan, dan ukuran perusahaan tidak berpengaruh terhadap ketepatan waktu penyampaian laporan keuangan.

Kata kunci: ketepatan waktu, *profitabilitas*, *leverage* keuangan, ukuran perusahaan, kepemilikan publik dan reputasi kantor akuntan publik.





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## CG-032

### PENGARUH MEKANISME *CORPORATE GOVERNANCE* TERHADAP KINERJA PERUSAHAAN PERBANKAN

#### *THE EFFECT MECHANISM OF CORPORATE GOVERNANCE ON THE PERFORMANCE OF BANKING COMPANIES*

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#### ABSTRACT

*This study aims to analyze the influence of mechanisms corporate governance on the operating performance and market performance in the banking company. Corporate governance mechanism that is used in this research that the board of directors, independent board, institutional ownership, and the audit committee. The sample used in this study are all banking companies listed on the Stock Exchange in 2010-2013.*

*The method used to test the hypothesis is multiple linear regression analysis. The test results prove that the board of directors of a significant effect on the company's operating performance and market performance. Institutional ownership significantly influence the company's operational performance, but does not affect the company's market performance. While the independent board and audit committee does not affect the company's operating performance and performance of the enterprise market.*

*Keywords: corporate governance, board of directors, independent board, institutional ownership, the audit committee, return on assets (ROA), Tobin's Q.*



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## CG-033

### PRAKTIK *CORPORATE GOVERNANCE* DAN KARAKTERISTIK PERUSAHAAN TERHADAP *AUDIT REPORT LAG*

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#### ABSTRACT

*The purpose of this research is to test the influence of corporate governance practice and the characteristics of the companies to the audit report lag on companies which are listed in Indonesia Stock Exchange in 2010-2014 periods. The samples have been selected by using stratified random sampling and 320 annual financial statements have been obtained from the official sites Indonesia Stock Exchange ([www.idx.co.id](http://www.idx.co.id)). The test has been done by using multiple linear regressions analysis and SPSS 20 version instrument and the independent variables: independent board of commissioners, meeting of board of commissioner, independent board of directors, meeting of board of directors, meeting of audit committee, firm size, profitability, firm type, and audit quality to the dependent variable audit report lag. The result of the research shows that 4 variables have an influence and 5 variables have not got any influence by audit report lag. Four variables which have negative and significant influence to the audit report lag are meeting of audit committee, firm size, profitability, and firm type. Five variables which do not have any influence to the audit report lag are independent commissioner, meeting of board of commissioner, independent board of directors, meeting of board of directors, and audit quality.*

**Keywords:** *Corporate Governance, Characteristic of the Company, Audit Report Lag.*



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## CG-034

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

(Studi pada Perusahaan *Property* dan *Real Estate* yang Terdaftar di Bursa Efek Indonesia Tahun 2011-2014)

HANNY EVA YULIANA

ISNALITA

Universitas Airlangga

#### ABSTRACT

*The purpose of this research is to determine the empirical evidence regarding: (1) the influence of ROA to firm value (2) the influence of independent commissioner as moderating variable in the relationships between ROA and firm value (3) the influence of institutional ownership as moderating variable in the relationships between ROA and firm value (4) the influence of managerial ownership as moderating variable in the relationships between ROA and firm value (5) the audit committee as moderating variable in the relationships between ROA and firm value (6) the influence of Board's Size of Commissioners as moderating variable in the relationships between ROA and firm value (7) the influence of audit quality as moderating variable in the relationships between ROA and firm value. The sample was selected using purposive sampling method and acquired 128 property and real estate companies. The data analysis technique used is the simple regression analysis and moderated regression analysis (MRA). The result of this study show that (1) ROA have a positive significant influence to firm value (2) independent commissioner is disable to be moderating variable in the relationships between ROA and firm value (3) institutional ownership is disable to be moderating variable in the relationships between ROA and firm value (4) managerial ownership is disable to be moderating variable in the relationships between ROA and firm value (5) audit committee is disable to be moderating variable in the relationships between ROA and firm value (6) the Board's Size of Commissioners is able to be moderating variable in the relationships between ROA and firm value (7) audit quality is disable to be moderating variable in the relationships between ROA and firm value.*

*Keyword : ROA, independent commissioner, intitutional ownership, managerial ownership, audit committee, size of the board commissioners, audit quality, tobin's q.*



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## CG-035

### **PENGARUH CORPORATE SOCIAL PERFORMANCE TERHADAP CORPORATE FINANCIAL PERFORMANCE, FIRM RISK PERUSAHAAN DAN VALUE OF THE FIRM**

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#### **Abstract**

*This study aims to analyze and explain the relationship between the Corporate Social Performance (CSP) and the Firm Value, either direct or indirect through the Corporate Financial Performance (CFP) and the Firm Risk. The research object is the mining sector companies listed in Indonesia Stock Exchange for the period of 2011-2014. The CSP is measured from information disclosure index based on GRI 3.1 reporting standard. The Tobin's Q and Price to Book Value (PBV) are used as the indicators of the Firm Value. The CFP is determined from the Return on Assets (ROA) and the Return on Equity (ROE). The Firm Risk is computed from the idiosyncratic risk. A Structural Equation Modeling (SEM) is utilized to analyze the data. The results show that the CSP has no significant effect to the Firm Value. In one side, the CSP has positive significant effect to the CFP and the CFP has positive significant effect to the Firm Value. Further, the CSP has positive significant effect to the Firm value through the CFP. In the other side, the CSP has negative significant effect to the Firm Risk, and the Firm Risk has negative significant effect to the Firm value. However, the CSP has no significant effect to the Firm Value through the Firm Risk.*

**Keywords :** *Corporate Social Performance, Corporate Financial Performance, Firm Risk, Firm Value*



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## CG-038

### **PERAN GENDER DALAM PENYAJIAN LAPORAN CSR: Studi *Content Analysis* Perusahaan Otomotif dan Kosmetik di Indonesia**

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#### **Abstract**

This study aim to explore the role of gender stereotype while company conducting Corporate Social Responsibility (CSR) and reporting the particular program. This study takes two different companies as research object, the automotive and cosmetic companies in Indonesia. As a nature of the products, automotive and cosmetic industries were interpreted to serve different kind of customer type which based on gender consideration. This qualitative study, collected data through the secondary data which are being provided in public domain. The result found differences between both industries which being effected by gender stereotype. “Gendered-product type” creates industry with gendered-based leadership style as well as the composition of employee. Furthermore the research conveyed, that an automotive company with masculine-product type, tends to run “hard and masculine” CSR’ program and provide the “more masculine” sustainability report. While a cosmetic company shows the beauty of CSR program implemented and “feminism” report.

Keywords: CSR, Gender, Sustainability report





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## CG-039

### DETERMINAN LAPORAN AUDIT LAG

#### PADA PENERAPAN TATA KELOLA PERUSAHAAN PUBLIK INDONESIA

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#### *Abstract*

*The objective of the research was to test the characteristics of corporate governance to the audit report lag in the public company in Indonesia, with seven independent variables: (1) ownership, (2) the proportion of independent directors, (3) the frequency of board meetings, (4) the proportion of independent directors, (5) the number of commissioners, (6) the number of audit committee, and (7) the frequency of meetings of the audit committee, on the audit report lag the dependent variable.*

*Quantitative research methods with secondary data and proportional sampling strata of nine industry classifications used 775 annual reports of public companies in Indonesia Stock Exchange 2013-2014 period as samples. The study uses four control variables: (1) the size of the company, (2) the performance of the company, (3) quality auditor and (4) the type of industry.*

*Results of analysis using multiple regression with the software SPSS version 20, found that the variable portion of ownership, frequency of meetings of directors, the number of commissioners, the number of audit committee and the number of meetings of the audit committee, as the characteristics of the corporate governance negatively affect the audit report lag, while the variable proportion of independent directors and directors have no effect. Control variables firm size, firm performance, and industry type negatively affect audit report lag, while the variable quality of the auditor has no effect. Adjusted R<sup>2</sup> value of 0.196 or 19.6% that the audit report lag variation can be explained variation of independent variables in the model, while 80.4% described other variables outside the model*

*Keywords : corporate governance, audit report lag.*



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## CG-040

### Independensi Komite Audit, Kualitas Audit dan Kualitas Laba: Bukti Empiris Perusahaan dengan Kepemilikan Terkonsentrasi

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#### ABSTRAKSI

Laba merupakan elemen laporan keuangan yang disajikan sebagai bagian dari informasi atas kinerja perusahaan. Laba memberi informasi kepada investor untuk mengekspektasi kinerja saham. Namun penyajian laba seringkali tidak menggambarkan kondisi laba perusahaan yang sesungguhnya. Penelitian ini ditujukan untuk menguji 1) pengaruh Komite Audit Independen dan Kualitas Auditor terhadap kualitas laba; 2) menguji pengaruh interaksi Kualitas Audit dengan Independensi Komite Audit terhadap kualitas laba. Pengujian dilakukan terhadap perusahaan dengan kepemilikan terkonsentrasi. Berbagai tingkat konsentrasi diamati untuk melihat konsistensi model *Moderation Regression Analysis* dengan pengujian hipotesis didesain untuk menjawab pertanyaan tersebut. Penelitian dilakukan terhadap perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2011 – 2014.

Hasil penelitian menunjukkan bahwa Komite Audit Independen dan Auditor yang berkualitas (Kualitas Audit) serta interkasi keduanya dapat meningkatkan kualitas laba, namun pengaruhnya semakin melemah sejalan dengan meningkatnya konsentrasi kepemilikan. Hal ini membuktikan bahwa kepemilikan mayoritas melebihi 50% memiliki kemampuan pengendalian yang kuat. Kontribusi penelitian terutama berkaitan dengan regulasi tentang perlindungan pemegang saham minoritas dan *stakeholders* yang lain dari tindakan ekspropriasi. Regulasi perlunya memperluas pengungkapan struktur kepemilikan pemilik utama (*ultimate shareholders*). Pengungkapan struktur kepemilikan seharusnya dilaporkan dalam bentuk piramida, sehingga bisa diketahui siapa pengendali sesungguhnya, juga bisa diukur hak kontrol dan hak aliran kas. Masyarakat umum (termasuk investor) dapat mendeteksi ada tidaknya praktek ekspropriasi yang merugikan pihak-pihak tertentu.

Keyword: Independensi Komite Audit, Kualitas Audit, Kualitas Laba, Konsentrasi Kepemilikan.



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**CG-041**

## **Faktor *Fraud Triangle* Sebagai Pendeteksi Kecurangan Laporan Keuangan**

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### **Abstrak**

Laporan keuangan merupakan penyajian terstruktur dari posisi keuangan yang menunjukkan kinerja keuangan suatu entitas. Di sisi lain, Otoritas Jasa Keuangan di Indonesia memberikan sanksi kepada pelaku pasar modal karena melakukan kecurangan Laporan Keuangan. Hal ini menunjukkan bahwa kasus kecurangan laporan keuangan yang terjadi di Indonesia merupakan bagian dari kegagalan audit yang dilakukan oleh Kantor Akuntan Publik (KAP).

Penelitian ini bertujuan untuk menguji pengaruh faktor *fraud triangle* dalam mendeteksi kecurangan suatu laporan keuangan. Objek penelitian ini menggunakan laporan keuangan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada periode waktu 2012-2014. Penelitian ini menggunakan 123 data sampel yang diambil dengan metode purposive berdasarkan kriteria. Analisis data dilakukan dengan menggunakan analisis regresi linear berganda.

Hasil penelitian menunjukkan bahwa *rationalization* berpengaruh signifikan terhadap kecurangan laporan keuangan. Sementara itu, *financial stability* yang, *external pressure*, *financial targets*, *nature of industry*, *ineffective monitoring* tidak berpengaruh signifikan terhadap kecurangan laporan keuangan. Penelitian ini memberikan kontribusi bagi regulator dalam menetapkan peraturan untuk meningkatkan kualitas audit terutama dalam mendeteksi kecurangan.

Kata kunci : *fraud triangle*, kecurangan laporan keuangan, stabilitas keuangan, tekanan pihak luar, target keuangan, karakteristik industri, pengawasan, rasionalisasi

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## CG-042

### PONZI SCHEME: TRIK LAMA YANG SUKSES DI INDONESIA

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#### Abstrak

Penelitian ini bertujuan untuk menggali pengalaman investor untuk memahami alasan skema ponzi menarik dan membuat mereka terperangkap pada trik ini. Penelitian menggunakan transcendental fenomenologi untuk menggali pengalaman informan melalui wawancara mendalam. Pengalaman informan menunjukkan bahwa skema ponzi sebagai bentuk kecurangan finansial yang terencana dan masif. Pelaku secara terencana dan detail melakukan aktivitas yang dapat meningkatkan keyakinan dari investor pada skema ini. Investor juga memiliki beberapa karakteristik dan motivasi yang berbeda-beda. Implikasi sosial penelitian ini adalah dengan menyoroti perilaku investor yang terjebak pada skema ponzi, maka akan dapat menekan berkembangnya investasi jenis serupa. Implikasi praktis penelitian ini adalah dapat dijadikan pertimbangan bagi otoritas untuk membuat formula kebijakan untuk melindungi investor.



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## CG-043

### **PENGARUH MEKANISME *GOOD CORPORATE GOVERNANCE* TERHADAP KINERJA PERBANKAN NASIONAL”**

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#### ***ABSTRACT***

Corporate governance remains a major problem during the post-financial crisis period in the growing Asian markets such as Indonesia. Especially, financial institutions have implemented corporate governance reforms to improve the protection of the interests of shareholders and stakeholders. Consequences arise allow for greater monitoring mainly by shareholders. Research purposes to measure corporate governance and performance of the banking sector in particular determine perusahaan. Variabel independent governance mechanisms used is the ownership structure comprising the controlling shareholder ownership, foreign ownership, government ownership; the size of the board of directors; board size, independent commissioner, *CAR* and external auditors Big. The sample was common banking firm located in Indonesia listed in the Indonesia Stock Exchange (BEI) 2012-2015. The research data come from the bank's annual report (annual report) 2012-2015 obtained from the website of Indonesia Stock Exchange, Banking Directory Indonesia, Indonesian Capital Market Directory (ICMD). The analytical method used is multiple linear regression. Purposive sampling method is used to determine the sample selection. The sample consisted of 23 commercial banks. Results of the analysis showed that a significant effect on the financial performance that is foreign ownership, government ownership, board size rireksi, external auditors Big 4, and size, while the negative effect that the controlling shareholder, the size of the board of directors, board size, and *CAR*.

*Keywords: corporate governance, corporate performance, the monitoring mechanism*





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**CG-044**

**PENGARUH PROFITABILITAS TERHADAP NILAI  
PERUSAHAAN DENGAN *CORPORATE SOCIAL  
RESPONSIBILITY* (CSR) SEBAGAI VARIABEL  
PEMODERASI PADA PERUSAHAAN  
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***ABSTRACT***

This research aimed to getting empirical evidence regarding (1) the effect on the profitability of the corporate value (2) the disclosure of Corporate Sosial Responsibility affect the relationship between profitability and corporate value. Corporate Sosial Responsibility is measured by the Corporate Sosial Responsibility Disclosure's index and the firm value is represented by Tobin's Q ratio. This research was a quantitative research. The research population was all the agriculture company that was registered in the Indonesian Stock Exchange in the year 2012-2014. The research sample numbering 30 companies. The result of this research show that: (1) the profitability was influential significant was positive towards the corporate value (2) and the Corporate Sosial Responsibility Disclosure's didn't have affect the relationship between profitability and corporate value.

**Key words:** profitability, corporate value, Corporate Sosial Responsibility disclosure.

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## CG-045

### **PENGARUH INTELLECTUAL CAPITAL, GOOD CORPORATE GOVERNANCE DAN CORPORATE SOCIAL RESPONSIBILITY TERHADAP KINERJA KEUANGAN PADA PERUSAHAAN CONSUMER GOOD DI BURSA EFEK INDONESIA**

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#### **ABSTRACT**

*A company will always attempt to reach its goal by increasing its efficiency and effectiveness. One of the ways to achieve the goal is by improving Intellectual Capital, Good Corporate Governance and Corporate Social Responsibility. This study was conducted with the aim of finding empirical evidence about the influence on Intellectual Capital, Good Corporate Governance, and Corporate Social Responsibility towards financial performance on consumer goods company listed in Indonesia Stock Exchange. The data used secondary data. The population consisted of consumer goods companies listed on the Indonesia Stock Exchange in the period of 2010-2014. Samples was determined by purposive sampling method, sample obtained as much as 16 companies. The techniques of data analysis used is multiple linear regression using Program SPSS 21,00. The results of study concluded that (1) Intellectual Capital and CSR has no effect in predicting return on assets (2) institutional ownership, managerial ownership, and independent commissioner has a effect in predicting return on assets.*

**Key words:** *Intellectual Capital, Institutional Ownership, Manajerial Ownership, Independent Commissioner, Corporate Social Responsibility, Financial Performance, Return On Assets.*

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## CG-048

### THE INFLUENCE OF CORPORATE GOVERNANCE MECHANISMS AND FINANCIAL PERFORMANCES ON TIMELINES OF FINANCIAL REPORTING

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#### ABSTRACT

*The purpose of this research is to examine influence of corporate governance mechanisms and financial performances on timelines of financial reporting. Corporate governance mechanisms in this research consist of proportion of independent commissioner, managerial ownership, institutional ownership and audit committee. Financial performances are measured by profitability, solvability and liquidity. This research employs purposive sampling method and it produces 36 manufactur companies listed in Indonesia Stock Exchange for the period 2009-2011. The research uses multiple linear regressions to analysis the data. The results show that committee audit and profitability has a significant influence on timelines of financial reporting. In contrast, other variables do not have significant influences on timeliness of financial reporting.*

**Keywords:** *corporate governance , financials performances, timelines, financial reporting*



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**CG-053**

**PENGARUH PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY* (CSR) TERHADAP *EARNINGS RESPONSE COEFFICIENT* (ERC)**

**( Suatu Studi Empiris Pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia Pada Tahun 2010-2013 )**

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**ABSTRACT**

*The purpose of this study is to examine and analyze the effect of Corporate Social Responsibility (CSR) disclosure in the company's annual report on the market response to the company's profit (Earning Response Coefficient, ERC). This research is a quantitative study using secondary data from annual reports of 123 mining companies listed at the Indonesian Stock Exchange (BEI) 2010-2013. This study uses the dependent variable Cumulative Abnormal Return (CAR), the independent variable is CSR disclosure Index (CSRI) which is obtained from the checklist Index GRI G3 and Unexpected Earnings (EU), and control variables Price-to-Book Value (PBV) and Leverage (DER). The results of empirical research shows that CSR disclosure by the company do not affect the company's ERC. This indicates that the disclosure of CSR does not influence investment decisions by investors.*

**Keywords:** *Corporate Social Responsibility Disclosure, Earnings Response Coefficient, Price-to-Book Value, Leverage.*



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## CG-054

### Do Airline's Social Engagements Attract High Yield and More Passengers? Comparison Between Full-Service and Low-Cost Carriers

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#### Abstract

This study is conducted to find empirical evidences about the impacts of operation-related and non-operation-related CSR activities on airline industry's specific performance measurement namely passenger load factor and passenger yield. In addition, the study tries to identify whether the airline's business model has a moderating effect in influencing the association between CSR activities and airline's performance. The study employs airlines data in 46 countries from 2009-2012. Data are mainly collected from airlines' annual reports and/or sustainability reports, while CSR value is derived from self-checklist items which are developed from KLD STATS database. This study finds, first, the negative operation-related CSR activities have a negative impact on both airline's passenger load factor and passenger yield. Second, airlines' involvement in the positive operation-related CSR activities may influence passenger load factor as well as providing additional passenger yield if such activities have exceeded customers' expectation regarding the airline's operational performance for the customer. Third, the study finds a trade-off between passenger load factor and passenger yield for airlines that have engagement in the positive non-operation-related CSR activities. Finally, the study identifies a moderating effect of airline's business model on the relationship between positive non-operation-related CSR activities and the airline's performance.

**Keywords:** Corporate Social Responsibility, Airlines, Passenger Load Factor, Passenger Yield, Business Model





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## CG-055

### Long Tenure and Punishment Effect on Bribery

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#### ABSTRACT

*According to research conducted by Transparency International Indonesia in 2013, four out of ten Indonesian people pay bribes. Approximately 71% of those bribes are paid as requirement to speed up the public services. Abbink, Irlensbusch and Renner (2002) mention three main characteristics of corruption, especially bribery; the first is reciprocal relationship between the briber and the receiver, second is the existence of negative effects for the social welfare of society, and the third is punishment when action is known by law enforcement agencies. Referring to research carried out by Abbink, Irlensbusch and Renner, we replicate the conditions of treatment in lab experiments to see whether the two main characteristics will have an impact on bribery as corrupt behavior (power and penalty). We used students as surrogate for the receiver and the briber. The result shows that long tenure increase the probability of corruption between civilian and public servant and penalty can be a good disincentive for corrupt behavior but it is more effective towards the receiver instead of briber.*

Keywords: corruption, bribery, penalty, power, anti-corruption, fraud, sequential game



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## CG-056

### **Pengaruh Penerapan *Corporate Governance* terhadap Peringkat Kredit Perusahaan Publik di Indonesia**

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#### **Abstract**

This study aims to examine whether the implementation of corporate governance affect firm's credit rating. With a sample of 168 firms listed in Indonesia Stock Exchange (IDX) during 2009-2013, this study finds that implementation of corporate governance affect on firm's credit rating. CG components that is positively affect the credit rating are board size, institutional ownership, audit committee, and external auditor. While proportion of outside director and size of blockholders negatively affect firm's credit rating. This study also finds that the maximum number of directors to achieve the maximum value of the credit rating is at 4,5 member with a maximum value of the company's credit ratings achieved by 6,9. These results illustrate that the number of directors that could improve the company's credit rating only until 4,5 member, but after reaching that amount, the larger the number of directors, the lower the compaies' credit rating.

Key word:

Credit Rating, Corporate Governance, Board Size, Proportion of Outside Director, Institutional Ownership, Size of Blockholders, Audit Committee, External Auditor, Independent Commissioner



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## CG-057

### “MERANGKAI ASA BERSAMA MITRA” WUJUD PAYUNG Si PEDULI DALAM KONTEKS *CORPORATE SOCIAL RESPONSIBILITY* (Studi pada Mitra Binaan PTSI di Gresik dan Tuban)

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#### Abstract

This study aimed to describe the practice of corporate social responsibility which is operationalized in the form of “Si Peduli” and the elaboration of SEMEN INDONESIA BERSINERGI. PTSI implementing the "Si Peduli" in the partnership program was realized in cooperation between the company and the partners.

To see the reality that is present in this study, this study used descriptive qualitative approach. Retrieving data using in-depth interviews, observation and documentary. While the sources and types of data in this study were obtained from informants Key / Key Person (key informants), are all part of the principal or owner of the partners. In this case, the sampling is theoretical sampling and snowball sampling means sampling in research with a qualitative approach is intended to select respondents who truly relevant and competent with the problems to be studied and performed repeatedly.

The result of this study, **First**, PTSI perform partnership program with core form the plasma. Plasma core is a partnership between the partners with a partner company in which the partner groups acts as the core plasma. **Second**, PTSI through corporate social responsibility with Pilar “Si Peduli”, showed that PTSI highly competent and have a commitment to move forward together with the surrounding community. That is, the partnership has been able to alleviate poverty PTSI communities around through a revolving fund. **Third**, Improved well-being of the partners who always accompanied by PTSI CSR through training and mentoring as well as the exhibition program.

**Fourth**, the step taken by the company to solve the problem is to make everything is tersistem, so that as the parent company or the core of the established partners can directly monitor every development partners through the existing system. The hope is to manufacture this system, the problem of uneven training and mentoring programs and exhibitions can be solved. **Fifth**, PTSI has been able to become an umbrella for the success of the partners through the maintenance of patent rights.

Lastly, if the welfare of the people that could be adopted by the community then hope or despair no longer be a mere dream but a reality shared success between PTSI and trained partners.

**Keywords: Corporate Social Responsibility, CSR, Partnership, Si Peduli**

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# PAK



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## PAK-001

### **PENGARUH SOSIALISASI *WHISTLE BLOWING*, *ETHICAL JUDGEMENT* TERHADAP NIAT *WHISTLE BLOWING* MAHASISWA AKUNTANSI : *INTERNAL LOCUS OF CONTROL* SEBAGAI VARIABEL MODERATING**

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#### **ABSTRACT**

*The purpose of this research disclose influence of socialization whistleblowing, ethical judgment against whistle blowing intentions accounting students with internal locus of control as moderating variable. This research used primary data collected through questionnaires which spread to S1 accounting students at STIE Perbanas Surabaya. The questionnaire can be collected as much as 94 questionnaires. The technique analysis using SEM-PLS with software WarpPLS 3.0. The result from this research showed that socialization whistle blowing, ethical judgment significantly influence to whistle blowing intentions accounting students, while internal locus of control significantly moderates the influence of ethical judgment with whistle blowing intention.*

**Key words** : *Whistleblowing Intention, Socialization Whistleblowing, Ethical Judgment and Internal Locus of Control*





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## PAK-004

### PENGEMBANGAN BAHAN AJAR BERBASIS *FLIPBOOK* UNTUK MATA PELAJARAN AKUNTANSI SISWA KELAS XI

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**Abstrak:** Pemanfaatan bahan ajar interaktif berbasis *flipbook* diduga mampu mengaktifkan siswa untuk belajar dengan motivasi tinggi karena ketertarikannya pada sistem multimedia yang mampu menyuguhkan tampilan teks, gambar, video, audio, dan animasi. Tujuan yang ingin dicapai dalam pengembangan ini adalah dapat menghasilkan sebuah bahan ajar berbasis *flipbook* dalam upaya meningkatkan motivasi belajar siswa. Model pengembang produk multimedia pembelajaran ini menggunakan modifikasi dari langkah-langkah penelitian dan pengembangan yang dikembangkan oleh Borg dan Gall yang terdiri dari (1) analisis kebutuhan, (2) pengembangan produk awal, (3) validasi ahli materi dan media, (4) revisi validasi ahli, (5) uji lapangan terbatas, (6) revisi uji lapangan terbatas, dan (7) penyusunan produk akhir. Berdasarkan data yang diperoleh dari hasil validasi yang dapat diperoleh adalah ahli materi sebesar 84,16%, ahli media sebesar 98,70%, dan uji coba terbatas sebesar 85,42%. Sehingga apabila hasil tersebut dihitung secara keseluruhan, diperoleh rata-rata sebesar 89,42%, sehingga dapat disimpulkan bahwa produk bahan ajar akuntansi berbasis *flipbook* yang telah dikembangkan menarik perhatian siswa.

**Kata Kunci:** Media pembelajaran, media presentasi, *prezi*



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## PAK-005

### PENGEMBANGAN MULTIMEDIA INTERAKTIF BERBASIS AUDIOVISUAL POWTOON PADA MATA PELAJARAN AKUNTANSI KELAS XI

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**Abstract :** The Utilization of a PowToon audiovisual based interactive multimedia can be an alternative in influencing students' achievement to settle diminishing in learning problems. The utilization of interactive multimedia properly packed is expected to facilitate students in learning students in learning process, so that they can learn the accounting cycle in service firms easily. Based on the data retrieved from validation result. Material expert of 92,18%, media experts of 84,05%, and limited trial and errors of 86,70%, we cloud get average of validation is 87,64%. From the results, we can conclude that a PowToon audiovisual based interactive multimedia in accounting course for class XI is valid and feasible to be used. In learning process off accounting cycle in services firms in SMA Laboratorium UM. Suggestions for further development can make products with the concept and other material, by utilizing online media.  
**Keywords :** *Interactive Multimedia, PowToon Audiuvissual*



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## PAK-009

### PERSEPSI MAHASISWA AKUNTANSI TERHADAP PENTINGNYA AKUNTANSI FORENSIK SEBAGAI PENGAJARAN AKUNTANSI DI UNIVERSITAS ( Studi pada Universitas Muhammadiyah Surabaya )

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#### Abstrak

This study aims to explore the opinions of accounting students last semester regular morning and afternoon at the University of Muhammadiyah Surabaya regarding the perception of the importance of teaching curriculum Forensic Accounting in Indonesia. Student Accounting Forensic Accounting view that teaching is necessary and needs to be included in the curriculum of study Accounting. Both groups of respondents gave a special emphasis on the importance of teaching Forensic Accounting as part of efforts to eradicate corruption in Indonesia. The study also found that accounting students saw no serious obstacles in the implementation of Forensic Accounting in the accounting curriculum already now.

**Keywords:** Forensic Accounting, Fraud, Accounting Curriculum.



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## PAK-010

### MEMBEDAH PROBLEMA PENDIDIKAN AKUNTANSI: SEBUAH STUDI KASUS DI SMK MUHAMMADIYAH AIMAS KABUPATEN SORONG PROVINSI PAPUA BARAT

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#### Abstract

**Analysing The Problems of Accounting Education: a Case Study in SMK Muhammadiyah Aimas Regency of Sorong West Papua Province.** This research explores and analyzes in depth the causes of the low quality of accounting education and spreading ideas to improve the quality of accounting education at SMK Muhammadiyah Aimas. By using the method of observation and interviews with informants, and supported by the data in the form of reports student assessment, syllabus and Learning Implementation Plan (RPP) the research found that the biggest cause of poor quality of accounting education at SMK Muhammadiyah Aimas for teacher competency accounting inadequate and the implementation of the curriculum improper. Ideas that are considered to resolve the low quality of accounting education in the form of training and discussion with colleagues are offered by all the teachers of accounting and supported by the principal as a leader in SMK Muhammadiyah Aimas.

Keywords: quality, accounting education, curriculum, teacher competence



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## PAK-012

### KERANGKA KONTIJENSI ATAS HUBUNGAN STRATEGI PEMBELAJARAN DAN HASIL BELAJAR MAHASISWA PADA JURUSAN AKUNTANSI

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#### **ABSTRACT**

*This research examines the relation between learning strategy and learning outcomes through mediation variables emotional quotient, motivation and human capital. This research is a quantitative research in the explanatory level. The population of this research is all accounting students in Accounting Department - Economic Faculty, Universitas Negeri Surabaya . There are 120 students. The data is collected through questionnaires. There are 95 questionnaires or response rate for 80%. The analysis unit is perception of student from fair value topic. The research result shows that the emotional quotient, mediates partially the relation between learning strategy and learning outcomes. Therefore Motivation and human capital do not mediates the relation between learning strategy and outcomes learning performance.*

**Keywords:** *learning outcomes, learning strategy, emotional quotient, motivation, human capital.*





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## PAK-013

### Membangun Kesadaran Kritis Mahasiswa Akuntansi : Sebuah Pembelajaran Transformatif

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#### *Abstract*

*Accounting education is leading to a single goal. Accounting graduates have been educated [trained?] become office workers. On the other hand, the social problems of society are in distant places, out of the class. Therefore, Transvormative Learning is needed to build a critical awareness of accounting graduates. This paper explain the process of Transformative Learning which are experienced by accounting graduates. When Transformative Learning has done, not only accounting graduates change their paradigm, but also solved social problems that occur in their community.*

**Keywords:** *accounting graduate, Transformative Learning, critical awareness.*



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## PAK-014

### PERBEDAAN PERSEPSI MAHASISWA AKUNTANSI DAN ILMU KOMPUTER TERHADAP ETIKA DAN ETIKA TEKNOLOGI INFORMASI

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#### ABSTRACT

*This research was carried out to: (1) examine the different perceptions between accounting and computer science towards ethics; and (2) examine the different perceptions between accounting and computer science students towards information technology ethics.*

*This study used primary data in the form of a questionnaire distributed to respondents: accounting students who were taking Business and Professional Ethics course and computer science students who were taking Professional Ethics course. 203 questionnaires were distributed, but only 172 of questionnaires were returned and used for data analysis. Validity, reliability and normality test were used to test the quality of the data. For hypothesis testing, sample t-test using independent sample was used.*

*The results of this study showed that there was a significant difference in perception between students accounting and computer science students towards ethics. Moreover, the result showed that there was a difference in students' perceptions of accounting and computer science to ethics either for themselves or for others. There was a significant difference in perception between the accounting and computer science students towards the ethics of information technology. Further testing on the ethics of information technology showed that there was a significant difference in perception between students accounting and computer science students towards the information technology ethics for themselves, but there was no difference in perception between students accounting and computer science students towards the information technology ethics for others.*

**Keywords:** *Perception, Ethics, Information Technology Ethics*

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## PAK-015

### DITINJAU DARI ASPEK PENDIDIKAN DAN KEAHLIAN

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#### **ABSTRAC**

*In the era of globalization, fraud problem has become more complicated than before. One of the means to deal with such fraud is through forensic accounting. The demand for forensic accountants has increased in the world, especially in Indonesia in order to against corruption. However the supply of prospective forensic accountant could not meet with the request. The object of this study is to analyze the differences in the perception between academics and practitioners about the education of forensic accounting and forensic accounting expertise required. The sample of research is academics and practitioners in Mataram. This research is an empirical study with purposive sampling technique in determining the sample of the study. Data were obtained by distributing questionnaires as many as 125 pieces at public and private universities as well as government agencies such as the BPK and BPKP in Mataram. 78 respondents (62.4%) consisted of 38 academics, and 40 practitioners had returned the questionnaires. Hypothesis testing based on independent sample t-test results indicate that there was significant difference between the perceptions of academics with practitioners on education forensic accounting and forensic accounting expertise required. The results of this study are expected to contribute to the academics in developing the curriculum forensic accounting, and contributes to the literature on forensic accounting.*

**Keywords:** forensic accounting, education, expertise



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# PPJK



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## PPJK-001

### **FAKTOR-FAKTOR YANG MEMPENGARUHI NIAT PENGGUNAAN APPROWEB OLEH ACCOUNT REPRESENTATIVE DIREKTORAT JENDERAL PAJAK**

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**Doddy Setiawan**

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#### **ABSTRACT**

*This study aims to investigate the effect of performance expectancy, effort expectancy, social influence, web self efficacy, perceived security controls, and perceived enjoyment on the intention to use the approweb by account representative at the Directorate General of Taxation. This research method was conducted by web survey to the account representative throughout Indonesia. From the survey collected 417 samples. Data analysis methods in this research using descriptive analysis, instruments testing, classical assumptions testing, independent samples t-test, and hypothesis testing using multiple linear regression analysis. The results showed that the performance expectancy, effort expectancy, social influence, perceived security control, and perceived enjoyment positively effect on the intention to use approweb, whereas the web self efficacy has no effect on the intentions to use approweb by account representative at the Directorate General of Taxation. This study is capable of supporting the validity of the UTAUT model by adding the personal perception on the intentions to use approweb.*

**Keywords:** UTAUT, personal perception, intentions to use, approweb, account representative.

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## PPJK-003

### PENGARUH PROFITABILITAS, *LEVERAGE* DAN UKURAN PERUSAHAAN TERHADAP PENGHINDARAN PAJAK PADA KOPERASI YANG TERGABUNG DALAM INKOPSYAH DI INDONESIA

Oyong Lisa

STIE Widya Gama Lumajang

**Abstract:** *Tax evasion is illegal, it can be justified because it does not violate the law, in this case there is absolutely no a violation committed. The purpose of tax avoidance is to suppress or minimize the amount of tax to be paid. Tax evasion that occurs can cause loss to the state, it can cause the tax gap that also weaken the taxes in state revenue. This study aimed to analyze the effect of profitability, leverage and the size of the cooperative against tax evasion. This research type used is explanatory research (explanatory research) with quantitative approach. The analysis technique used multiple regression analysis. Based on the results of the analysis showed that the significant effect on the profitability of tax avoidance, which is significantly higher profitability affect cooperative tax evasion. Leverage significant effect on tax evasion, higher leverage means higher act of tax avoidance. Size cooperative significant effect on tax evasion, which means the greater the lower the cooperative tax evasion owned, due to large cooperatives are able to use its resources properly.*

**Keywords:** *profitability, leverage, size, tax avoidance*



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## PPJK-004

### ***PENGARUH CORPORATE SOCIAL RESPONSIBILITY TERHADAP AGRESIVITAS PAJAK YUDHA ADITYA***

**NASYIAH HASANAH PURNOMOWATI**

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#### **ABSTRACT**

*The purpose of this study is to examine the effect of corporate social responsibility (CSR) on corporate tax aggressiveness. The independent variable in this study is corporate social responsibility disclosure which measured by index that has been adjusted with Baepem No.VIII.G.2. Each category of CSR has been analyzed to determine the effect of each category against tax aggressiveness. The dependent variable in this study is tax aggressiveness that measured by effective tax rates.*

*This study is a replication of Lanis and Richardson (2012) by using 82 manufacturing companies listed on the Indonesia Stock Exchange in the period 2012-2013 as samples. The samples were selected by purposive sampling method and finally obtained 41 manufacturing companies per year that fulfilled the criteria. Data were analyzed by using multiple regression analysis models.*

*The results show that CSR categories that are environment, energy, products, and community involvement have significant effect on tax aggressiveness. While the overall CSR, the category health and labor safety, others on labor, and the public have no significant effect on tax aggressiveness. This result is due to CSR activities in Indonesia are mandatory and regulated in UU No. 40 Tahun 2007 about Perseroan Terbatas resulting companies CSR disclosure does not vary each other because each company's CSR activities are almost the same.*

*Keywords : corporate social responsibility, tax aggressiveness, disclosure*



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## PPJK-005

### Determinan Perilaku Agresifitas Pajak pada Perusahaan yang Memenuhi Kriteria Syariah: Kasus di Indonesia

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#### Abstrak:

*Studi ini mempelajari faktor-faktor yang diduga mempengaruhi aktivitas agresifitas pajak. Faktor-faktor sebagai variabel independen yang dipilih dalam studi ini adalah Ukuran Perusahaan, ROA, Leverage, Intensitas Modal dan Intensitas Persediaan. Studi-studi sebelumnya memberikan hasil yang saling bertentangan sehingga memberikan peluang untuk dilakukannya penelitian dengan topik yang sejenis, waktu dan tempat yang berbeda. Sampel dari studi ini adalah perusahaan-perusahaan yang memenuhi kriteria syariah dan terdaftar di Indeks Saham Syariah Indonesia (ISSI) selama 4 tahun mulai periode 2011-2014. Salah satu pertimbangan dipilihnya sampel tersebut dikarenakan belum adanya penelitian sebelumnya yang menggunakan perusahaan yang memenuhi kriteria syariah. Adanya dugaan yang kuat bahwa perusahaan-perusahaan tersebut berbeda dalam aktivitas agresifitas pajaknya dengan perusahaan-perusahaan konvensional lainnya. Perusahaan yang memenuhi kriteria syariah lebih mengedepankan akuntabilitas (accountability), transparansi (transparency), keadilan (fairness) dan tanggung jawab (responsibility) dalam bingkai kepatuhan syariah sehingga dapat menurunkan praktik agresifitas pajak. Metode kuantitatif digunakan dalam studi ini. Analisis data dari studi ini menggunakan regresi linier berganda dengan SPSS versi 19. Studi ini menemukan bahwa ROA, Ukuran Perusahaan dan Intensitas Modal berpengaruh secara signifikan terhadap agresifitas pajak.*

**Keywords:** *agresifitas pajak, ukuran perusahaan, ROA, leverage, intensitas modal, intensitas persediaan*



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## PPJK-006

### MODERNISASI ADMINISTRASI PERPAJAKAN DI MATA APARATUR PAJAK DAN WAJIB PAJAK: HANYA SEBATAS PENGETAHUAN

FEBRIKA PUTRI FATISMAWATI  
NURUL HERAWATI  
ANIS WULANDARI

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#### ABSTRAK

Studi ini bertujuan untuk mengkaji serta memahami makna modernisasi administrasi perpajakan menurut Aparatur Pajak dan Wajib Pajak di KPP Pratama Bangkalan. Penelitian ini merupakan penelitian kualitatif dengan pendekatan deskriptif, yang mengutamakan penelitian lapangan dan wawancara untuk memperoleh data primer. Penelitian ini dilakukan di Kantor Pelayan Pajak Pratama Bangkalan. Informan dalam penelitian ini adalah 2 orang aparatur pajak, 2 orang Wajib Pajak Orang Pribadi dan 2 orang Wajib Pajak Badan. Hasil dari penelitian ini menunjukkan bahwa belum tercapaiannya tujuan dari modernisasi administrasi perpajakan. Hal tersebut tergambar dari kurangnya pemahaman para aktor mengenai modernisasi administrasi perpajakan. Di sisi lain, pemaknaan yang utarakan aparatur pajak dan Wajib pajak mengenai modernisasi administrasi perpajakan secara substansi yang ditinjau dari empat indikator yaitu: pada indikator struktur bisnis dimaknai dengan adanya perubahan intern kantor yang terdiri dari pembagian unit kerja dan peleburan tugas. Selanjutnya, pada indikator proses bisnis dan teknologi informasi dan komunikasi dimaknai dengan adanya perubahan sistem kerja. Sedangkan pada indikator Sumber Daya Manusia (SDM) dimaknai dengan perubahan penempatan dan fungsi kerja. Dan indikator pelaksanaan *good governace* dimaknai dengan adanya pedoman kerja aparatur pajak serta adanya prinsip profesionalisme. Jika disinkronkan dengan realitas yang berjalan hanya sebatas pengetahuan sebatas. Dalam pemaknaannya, para aktor hanya menjelaskan sebatas pengetahuan mereka, yang kurang sesuai dengan perubahan yang terjadi. Adanya modernisasi administrasi perpajakan memberikan implikasi yang dampak positif, yang mengarah pada suatu kemudahan dan kenyamanan dari perubahan proses bisnis dan teknologi informasi dan komunikasi.

Kata kunci: Modernisasi Administrasi Perpajakan, Pengetahuan, Aparatur Pajak, Wajib Pajak.



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## PPJK-007

### PEMBAYARAN PBB-P2 OLEH KEPALA DESA: UPAYA MENGHINDARI “KONFLIK”

AZIZAH

NURUL HERAWATI

NURUL KOMPYURINI

UNIVERSITAS TRUNOJOYO MADURA

#### ABSTRAK

Studi ini bertujuan untuk mengetahui bagaimana proses pemungutan PBB-P2 yang pembayarannya dilakukan oleh Kepala Desa, dan apa yang melatarbelakangi Kepala Desa melakukan pembayaran PBB-P2 di desanya. Studi ini menggunakan pendekatan deskriptif kualitatif. Sumber data yang digunakan adalah 5 informan, mencakup Kepala Desa A dan Kepala Desa B, Wajib Pajak, petugas pemungut Kecamatan Arosbaya dan Dinas Pendapatan Daerah. Hasil studi ini mengungkapkan bahwa peran Kepala Desa terlihat sederhana namun penting. Dikatakan penting karena pemungutan PBB-P2 melalui beberapa tahapan, yaitu pendataan, penilaian, penetapan, pembayaran, dan penagihan. Dari tahapan yang pertama yaitu pendataan, Kepala Desa tidak melakukan pendataan dengan alasan untuk menghindari adanya konflik internal dalam keluarga Wajib Pajak, sampai pada tahapan yang paling vital yaitu dalam proses pendistribusian SPPT dan pemungutan PBB-P2. Sayangnya, Kepala Desa tidak melaksanakan peran sebagaimana mestinya. Karena SPPT tidak didistribusikan kepada Wajib Pajak dan Kepala Desa mengambil-alih pembayaran PBB-P2. Padahal yang seharusnya membayar PBB-P2 adalah Wajib Pajak bukanlah Kepala Desa.

Kata Kunci: Kepala Desa, Pembayaran, Konflik, PBB-P2, Pendataan.





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## PPJK-009

### ANALISIS DETERMINAN AGRESIVITAS PAJAK PADA PERUSAHAAN PERTAMBANGAN YANG TERDAFTAR DI BURSA EFEK INDONESIA

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#### ABSTRAK

Penelitian ini dilakukan untuk menguji dan menganalisis pengaruh *corporate social responsibility*, *leverage*, *capital intensity*, *inventory intensity*, profitabilitas, *market to book to ratio*, serta *equity income* baik secara parsial maupun simultan terhadap agresivitas pajak pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2010-2012. Dari 21 perusahaan pertambangan yang *listing* di Bursa Efek Indonesia tahun 2010-2012, diambil 12 sampel perusahaan selama tiga tahun berturut-turut.

Hasil penelitian menunjukkan bahwa variabel *corporate social responsibility*, *leverage*, *capital intensity*, *inventory intensity*, profitabilitas, *market to book to ratio*, serta *equity income* secara simultan berpengaruh terhadap agresivitas pajak. Secara parsial, *corporate social responsibility*, profitabilitas, *leverage*, *inventory intensity* serta *equity income* memberikan pengaruh tidak signifikan terhadap agresivitas pajak. Sedangkan *market to book ratio* dan *capital intensity* memberikan pengaruh signifikan terhadap agresivitas pajak perusahaan.

**Kata Kunci:**

Agresivitas pajak, *corporate social responsibility*, *leverage*, *capital intensity*, *inventory intensity*, profitabilitas, *market to book to ratio*, serta *equity income*.

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## **PPJK-012**

### **EXPLICATION OF THE VALUE ADDED TAX OF BUILDING BY SELF EFFORTS IN BANGKALAN PRATAMA TAX SERVICE OFFICE**

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GITA ARASY HARWIDA  
ADI DARMAWAN ERVANTO**

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#### **ABSTRACT**

This study aims to analyze the collection of VAT of building by self efforts in the area of Bangkalan Pratama Tax Office. This research is qualitative descriptive case study. The informants selected in this study was the tax officer and the owner builds that included into self build activities data collection techniques using primary data by means of intensive informant interviews and secondary data to support primary data obtained from library studies, rule of law and documentation.

The study's result showed that the value added tax implementation on self built activity in Bangkalan Pratama Tax Service Office is suitable with the PMK No.163/ PMK.03/2012. The tax authorities performance on tax object digging of value added tax on self build activity is quite well but the contribution of VAT of building by self efforts on value added tax acceptance was still moderate. The research unveiled that there is large potencial number of value-added tax on self build activity which is still unspoiled in the Bangkalan Pratama tax service office working area due to the very low public awareness at tax regulation of the value added tax on self built activity, the tax authorities felt difficult to getting owner identity of the building who are doing self build activity, the lack of internal and external data accuracy that tax authorities got. The lack of tax authorities personnel to capture tax payer of the value added tax on self build activity, and the lack of accommodation.

Keyword: The Value Added Tax, The Value Added Tax Of Building By Self Efforts, The Collection Of Value Added Tax Of Building By Self Efforts, The Potential Of Value Added Tax Of Building By Self Efforts, The Difficulty Collection Of Value Added Tax Of Building By Self Efforts



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## PPJK-015

### PEMERIKSAAN PAJAK DAERAH: ANALISIS INSTITUSIONAL KOMPARATIF

AGUNG DARONO

Balai Diklat Keuangan Malng

#### Abstrak

*Ketentuan pajak daerah memungkinkan otoritas pajak daerah melakukan pemeriksaan pajak sebagai mekanisme untuk menguji kepatuhan wajib pajak. Tulisan ini dengan menggunakan kerangka analisis institutional komparatif (comparative institutional analysis) mengungkapkan secara interpretif, dengan memperlakukan institusi pemeriksaan pajak sebagai prescription dan working rule. Penelitian ini menemukan bahwa otoritas pajak daerah perlu untuk: (1)mempersiapkan atau memperbaiki berbagai ketentuan teknis tentang pemeriksaan pajak (peraturan kepala daerah) yang harmonis dengan peraturan di atasnya; (2)mengembangkan teknik penilaian risiko yang dapat mendeteksi risiko ketidakpatuhan sehingga pemeriksaan pajak akan sesuai dengan tujuannya. Tulisan ini menyarankan agar: (1)otoritas pajak daerah memprakarsai joint-audit dengan otoritas pajak pusat; (2)otoritas pemerintah pusat di bidang hubungan keuangan pusat dan daerah memfasilitasi peningkatan kapasitas otoritas pajak daerah sehingga fungsi pemeriksaan pajak daerah dapat berfungsi dengan lebih baik. Hal yang paling mendesak untuk dilakukan segera sehingga pemeriksaan pajak daerah dapat dilaksanakan dengan baik, dengan sedikit konsekuensi beperkara di pengadilan pajak adalah perubahan ketentuan tentang pembukuan/pencatatan.*

**Kata kunci:** analisis, daerah, pajak, pemungutan



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## PPJK-016

### DETERMINAN PRAKTIK *THIN CAPITALIZATION* LISTED COMPANIES DI INDONESIA 2010-2013

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#### Abstrak

Skripsi ini membahas tentang determinan dari praktik *thin capitalization* yang dilakukan oleh perusahaan publik di Indonesia periode 2010-2013. Penelitian ini bersifat kuantitatif dengan menggunakan data sampel dari 242 perusahaan terbuka. Hasil penelitian ini menunjukkan bahwa perusahaan berkarakter *multinationality*, memanfaatkan *tax haven* serta dikenakan tarif pajak efektif yang tinggi memiliki posisi *thin capitalization* yang lebih tinggi dibandingkan perusahaan yang tidak memiliki karakteristik tersebut. Sebaliknya, perusahaan yang mengungkapkan ketidakpastian pajak serta memiliki penjualan ekspor yang tinggi memiliki *leverage* yang lebih rendah. Penelitian ini diharapkan dapat menjadi referensi bagi pemerintah dalam menyusun *thin capitalization rules* yang tepat dan andal untuk Indonesia.



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# SIAEP





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## SIAEP-001

### FAKTOR-FAKTOR YANG MEMPENGARUHI PENGHENTIAN PREMATUR ATAS PROSEDUR AUDIT

**Linda Meganita**  
**Halim Dedy Perdana**  
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**Hanung Triatmoko**

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#### ABSTRACT

*The purpose of this study is: 1) knowing the sequence of audit procedure which most often signed off by auditor 2) testing effect of external and internal factors on premature signed off of audit procedure.*

*The sample of this study are auditors of the Audit Board of the Republic of Indonesia (BPK RI) in the head office and the representative office. Sampling technique used is convenience sampling. Survey method for this study by distributing questionnaire. Data analysis uses Friedman test and regression logistic analysis with significance level ( $\alpha$ ) 5%.*

*Friedman test result indicates that there are sequence of priority of audit procedure tend to be signed off. The most audit procedure which often to be signed off is internal auditor judgment and audit procedure which seldom to be signed off is substantive test. Logistic regression test shows that audit risk, materiality, professional commitment, and locus of control affect premature sign off of audit procedure, meanwhile time budget pressure, time deadline pressure, and role overload do not affect premature sign off of audit procedure.*

**Keywords :** *audit, audit procedure, audit risk, locus of control, materiality, prematur sign off of audit procedure, professional commitment, role overload, time budget pressure, time deadline pressure*



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## SIAEP-004

### Studi Dramaturgi: Implementasi Sistem Pengendalian Mutu Kantor Akuntan Publik

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#### Abstrak

Profesi akuntan publik banyak mendapat perhatian dari pemakai laporan keuangan sehingga mutu audit menjadi salah satu aspek yang perlu diperhatikan oleh para Akuntan Publik. Penelitian ini bertujuan untuk memahami bagaimana sistem pengendalian mutu berdasarkan SPM 1 diimplementasikan dalam praktik Kantor Akuntan Publik. Standar Pengendalian Mutu Nomor 1 (SPM 1) mencakup enam unsur pengendalian mutu yang memandu Kantor Akuntan Publik dalam memastikan bahwa standar audit telah diterapkan dalam setiap penugasan yang diterima sehingga menghasilkan laporan hasil audit berkualitas. Penelitian ini berfokus pada implementasi sistem pengendalian mutu atas jasa audit umum. Pengumpulan data dilakukan dengan observasi dan wawancara langsung terhadap empat orang informan Akuntan Publik dan auditor dari dua Kantor Akuntan Publik di Jakarta. Analisis penelitian ini menggunakan pendekatan dramaturgi Erving Goffman. Hasil penelitian ini memberikan makna bahwa para aktor ditafsirkan sebagai aktor yang masih menyesuaikan diri terhadap proses implementasi sistem pengendalian mutu berdasarkan skenario SPM 1 sebagai pertunjukan ideal mereka.

Kata Kunci: Kantor Akuntan Publik, sistem pengendalian mutu Kantor Akuntan Publik, SPM 1, dramaturgi



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## SIAEP-006

### KARAKTERISTIK AUDITOR DAN KEPATUHAN WAKTU AUDIT BERDASARKAN UNDANG UNDANG NOMOR: 15 TAHUN 2004

*ASTRID DWI ANGGRAI  
SUTARYO*

*Universitas Sebelas Maret*

#### *Abstract*

*We examine the factors that influence to compliance audit time of LKPD based on UU 15/2004. The sample used in this study were 157 local government districts or cities in Indonesia for the year 2012. This study uses data of the local government financial reports and data characteristics of Indonesian Supreme Audit Board (BPK-RI) auditors. This study used a binary logistic regression models to test the hypothesis.*

*The results of the study showed that the characteristics of the auditor, professionalism and skill levels auditor affect the compliance audit time of LKPD based on UU/15/2004, while the educational background of the auditor does not affect. This study has limitations of the sample used in study is limited because the data are not published.*

**Keywords:** *Accountability, auditor characteristics, compliance audit time, audit.*



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## SIAEP-008

# ETHICAL SENSITIVITY PERCEPTION OF ACCOUNTING STUDENTS:

## Is the love of money and greed as the root of unethical attitude?

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### Abstract

This research aims to investigate the influence of love of money and greed to an individual's ethical sensitivity. The samples used are 100 students of accounting at Jember University. Path analysis will be used to test the hypotheses.

The results show that there is influence of love of money to greed. Theoretically, when one has fulfilled his primary needs, one is able to survive. But human beings are not easily satisfied and thus they always want to gain more. Someone who loves money will be glad when they own money since they think that money can give them the comfort of life and use the money as they want to. Those are the reasons that prompted them to think that money is everything and getting obsessed by it. However, it is nowhere found that the love of money influences the ethical sensitivity of an individual, and neither does greed. The reason for this result could be because university students are not yet entered working environment that often tempts people to do unethical attitude. For university students, money, in the meantime, is not really important because they have only small needs; therefore there is no pressure for them to earn big money. Thus, their point of view to earn money is still idealistic or even very normative.

Keyword : Love of money, greed, and ethical sensitivity



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## SIAEP-011

### LELAKON SANG MODEL MENGURAI KUASA, MENJADI RASA, MENJADI CIPTA, MENJADI KARYA

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#### ABSTRACT

*The article tells about model of technology acceptance. A system used by the end user necessary to test whether the system effectively and efficiently can be applied by user. Technology Acceptance Model (TAM) adopted the Theory of Reasoned Action (TRA) that is widely used to predict the acceptance and usefulness of the system information. TAM uses a comparison between the Theory of Reasoned Action (TRA) and the Theory of Planned Behavior (TPB). TAM is designed to predict the acceptance or use of information systems by users and profit for a job. An acceptance of the theory of information systems began to be implemented in Indonesia from 2004 until today, which adopts the model proposed Davis et al in 1989. The theory was apparently accepted by the public to assess the acceptance of a system by the user based on its core construct perceived Ease of Use (PEOU) and perceived usefulness (PU). In Indonesia some researchers are implementing TAM 1989 at different locations, in various sectors as well as the time and different situations by using several different methods of analysis in each study. A significant result of variables in TAM lead this theory can be applied further in other information systems in Indonesia in addition to that already done the research for TAM is very easy to apply and be accepted by the public in a variety of sectors, namely in the public sector, business or private.*

**Key words:** *Technology Acceptance Model (TAM), perceived Ease of Use, perceived usefulness, system information*





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## SIAEP-014

### **PENGARUH TEKANAN WAKTU DAN INDEPENDENSI TERHADAP KUALITAS AUDIT (STUDI PADA KANTOR AKUNTAN PUBLIK DI WILAYAH MALANG)**

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STIE Widya Gama Lumajang

#### **ABSTRACT**

The purpose of this study was to determine whether the effect of time budget pressure on audit quality, whether the independence of the effect on audit quality. The auditor's independence in KAP is an interesting thing to study because it is a major factor and the most important a determinant of quality in the audit of the accounting firm to be able to achieve the goals that have been set.

Sources of data in this study using the internal data that is obtained by using the questionnaire or questionnaires. Mechanical questionnaire or questionnaire is a collection of data by delivering or distributing a list of questions or statements to the respondents with the hope of providing a response to the questionnaire.

Auditor in conducting the audit despite the reduction in time budget pressure had no effect on audit quality. Not influential time pressure on the quality of the audit showed that the Public Accounting Firm (KAP) is maintaining the reputation or name of the company. This can be explained that the auditor should be able to collect all information needed in decision-making audit in which it should be supported by an independent attitude.

Keyword: time budget pressure, independence, audit quality, Auditor



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## SIAEP-015

### ANALISIS FAKTOR DALAM MENGGUNAKAN LAYANAN *E-BILL* DENGAN PENDEKATAN *TECHNOLOGY ACCEPTANCE MODEL (TAM)*

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#### ABSTRACT

*The purpose of this research is to examine some factors which will influence the revenue and the use of e-bill or electronic billing by using Technology Acceptance Model (TAM) approach. The object of the research is all corporate HALO card prepaid customers at PT. Telkomsel Surabaya who have been applied e-bill. The sample collection in this research has been done by using purposive sampling. The data is the primary data which has been done by issuing questionnaires. The primary data has resulted 254 questionnaires which can be processed by using SEM (Structural Equation Model) analysis technique and Partial Least Square (PLS) methods. The result of the research shows that Perceived ease of use has positive influence to the perceived of usefulness. Perceived ease of use and perceived of usefulness has positive influence to the attitude toward usage. Attitude toward usage does not have any influence to the behavioral intention to use. Meanwhile, behavioral intention to use does not have influence to the actual use in using e-bill.*

*Keywords: e-bill, Technology Acceptance Model, Perceived ease of use, perceived of usefulness, attitude, behavioral intention to use, actual use*



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## SIAEP-016

### KUALITAS AUDIT: SEBUAH META ANALISIS

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#### *Abstract*

*This study aims to describe state of the art and measurement the audit quality from 1981 to 2014. The research method used is meta-analysis and audit quality as the unit analysis in this study. Data collection techniques with engineering documentation by gathers previous studies about audit quality.*

*The result of this research shows that the study of audit quality began since 1981 and has been continued untill 2014. Meanwhile, indicator of audit quality measurement began with using the number of clients on research conducted by DeAngelo (1981). The initial period of the 1990's by Copley (1991) using the measure indicators size of firm and fee audit. Subsequent developments carried out by Christiawan (2002) using measurement indicator of competence and independence. For measurement indicators most widely used is the size of KAP.*

**Keywords:** *Audit Quality, Measurement Indicators, Meta Analysis, State of The Art*



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## SIAEP-018

### **PENGARUH INDEPENDENSI AUDITOR, GAYA KEPEMIMPINAN, DAN BUDAYA ORGANISASI TERHADAP KINERJA AUDITOR DENGAN KOMITMEN ORGANISASI SEBAGAI INTERVENING (STUDI EMPIRIS PADA AUDITOR EKSTERNAL JAKARTA)**

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#### **ABSTRACT**

*This study examines (1) the direct effect of auditor's independence on auditor's performance, (2) the indirect effect of auditor's independence on auditor's performance with organizational commitment as mediation, (3) the direct effect of leadership style on auditor's performance, (4) the indirect effect of leadership style on auditor's performance with organizational commitment as mediation, (5) the direct effect of organizational culture on auditor's performance, (6) the indirect effect of organizational culture on auditor's performance with organizational commitment as mediation.*

*Datas were collected from sixty two external auditors in Jakarta by divided questioners during PPL that presented by IAPI. Besides that way, researcher collected datas with sending questioners to some KAPs in Jakarta through mail questionnaires. The collected data were analyzed using Simple Regretion Analysis by SPSS aplication, and sobel test for mediation variale by calculator Sobel online.*

*The result found that the auditor's independence has direct effect on auditor's performance, auditor's independence has indirect effect on auditor's performance with organizational commitment as mediation, leadership style hasn't direct effect on auditor's performance, leadership style has indirect effect on auditor's performance with organizational commitment as mediation, organizational culture hasn't direct effect on auditor's performance, and organizational culture hasn't indirect effect on auditor's performance with organizational commitment as mediation.*

**Keywords:** *Auditor's Independence, Leadership Style, Organizational Style, Organizational Commitment, Auditor's Performance.*

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## SIAEP-021

### KEPUASAN KERJA DAN KEINGINAN BERPINDAH KERJA SERTA PERILAKU REDUKSI KUALITAS AUDIT

#### DI KANTOR AKUNTAN PUBLIK

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dan

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**Abstract:** This study examines the factors that influence job satisfaction of auditors and effects of job satisfaction on audit quality reduction behaviour with turnover intention as a moderating variable. Job satisfaction factor being tested are style of leadership, the audit complexity, time budget pressure, and organizational commitment. Specifically, the primary purpose of this study is to examine: (1) the influence of leadership style, the audit complexity, time budget pressure, and organizational commitment to auditor's job satisfaction, (2) the influence of job satisfaction on audit quality reduction behaviour, and (3) how strong the turnover intention influence job satisfaction on audit quality reduction behavior.

This study conducted with survey method on auditors working in affiliated and non-affiliated audit firm in Surabaya. Unit analysis is individual auditors at all position i.e: junior, senior, supervisor, manajer, and partner. Research samples are 67 respondents working at 1 affiliated and 5 non-affiliated audit firms. This research uses regression model as data analysis.

The result of this study suggest leadership style and organizational commitment positively influence job satisfaction auditor, whereas the audit complexity and time budget pressure have no influence on auditor's job satisfaction. The auditor's job satisfaction has no influence on audit quality reduction behaviour, whereas the turnover intention strengthen the correlations job satisfaction on audit quality reduction behaviour. The result also suggests that the leadership style and time budget pressure influence audit quality reduction behaviour.

**Keyword:** Style of Leadership, Audit Complexity, Time Budget Pressure, Organizational Commitment, Job Satisfaction, Turnover Intention, Audit Quality Reduction Behavior

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## SIAEP-022

### PENGARUH KUALITAS AUDIT TERHADAP RELEVANSI NILAILABA DAN NILAI BUKU

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#### ABSTRAK

*Value relevance shows the usefulness of accounting information for investors as a reference for investment decisions. The objective of this study is to examine the effect of audit quality on value relevance of earnings and book value. BIG 4 auditors and NON BIG 4 auditors are used as a proxy for audit quality. Hypothesis is tested using multiple linear regressions. Samples used in this research consist of 309 manufacturing firms listed on Indonesia Stock Exchange (IDX) in periods 2011 – 2014. The findings of this study reveals that earnings and book value equity for firms audited by BIG 4 auditors are more value relevant than those which are not.*

**Key Words :** *value relevance, audit quality, earnings, book value*

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## SIAEP-027

### ANALISIS PENGARUH UKURAN PERUSAHAAN, TINGKAT PROFITABILITAS, JENIS OPINI AUDITOR, DAN REPUTASI KAP TERHADAP AUDIT DELAY

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#### Abstrak

*Audit is a systematic process to obtain and evaluate evidence objectively of the economy activities to establish the degree of conformity between the statement of the criteria has been set. Here the auditor's ability is tested to complete the audit of financial statements quickly accordance with government regulations that decisions of Bapepam and LK Chairman Number KEP-346 / BL / 2011 which states that the annual financial statements audited must be submitted to Bapepam no later than at the end of the month (90 days) after the closing date of the company's books. This research is a study of repetition with the object and years different. Here, the researchers have four factors namely the size of the company, the profit / loss of the company, auditor's opinion, and the reputation of KAP is whether the positive effect on audit delay with the object of mining companies listed on the Indonesian Stock Exchange (BEI) in 2012-2014. The method of analysis in this research is using descriptive statistics and multiple regression model that starts from the classical assumption test, F test and t test.*

*The results of descriptive statistics indicate that the average audit delay in 2012-2014 was 80.78 days. The results of multiple regression analysis simultaneously (F test) and partially (t test) with a significance level of 5% indicates that the variables are also influential significant and variable is the most dominant the size of the company. This study gives advice to auditor plan the field work to be effective and efficient again and management provide flexibility of auditor so the audited financial statements can be published more timely.*

*Keywords : audit delay, size of the company, the profit / loss of the company, type of auditor's opinion, reputation of KAP*



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## SIAEP-028

### **PENGARUH UKURAN PERUSAHAAN, PROFITABILITAS, KOMPLEKSITAS PERUSAHAAN, ROTASI AUDITOR, DAN *AUDIT FEE* TERHADAP *AUDIT DELAY* (Studi Empiris Pada Perusahaan LQ 45 yang Terdaftar di Bursa Efek Indonesia Tahun 2012-2014)**

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#### **ABSTRACT**

This study aimed to determine the effect of firm size, profitability, complexity of the company, auditor rotation, audit fees on audit delay in the LQ-45 group companies listed in Indonesia Stock Exchange in 2012-2014. The sampling method used purposive sampling method and obtained a sample of 22 companies per year. This study used secondary data in the form of financial statements of each sample of companies that can be accessed via the website [www.idx.co.id](http://www.idx.co.id). The analytical method used was multiple linear regression analysis that begins with the classical assumption. The analytical methods used to test a dependent variable (audit delay) with several independent variables (firm size, profitability, complexity of the audit, the rotation of auditors and audit fees). The test was using SPSS software version 16.0 This research has passed the test classic assumptions and found the average audit delay was 57.58 days. The analysis showed that the independent variables that significantly influence audit delay were the size and complexity of the company. As for profitability, the rotation of auditors and audit fee did not influence audit delay significantly.

**Keywords:** Audit Delay, Company Size, Profitability, Complexity Company, Auditor Rotation, Audit Fee.

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## SIAEP-034

### **PENGUNAAN INTERNET BANKING UNTUK PEMBAYARAN SPP : PENDEKATAN MODIFIED TECHNOLOGY ACCEPTANCE MODEL**

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#### **Abstract**

This study examined the effect of two main perceptions on TAM models along with web security perceptions of the attitudes and intention to use internet banking. Web security perceptions are considered as additional variables are important in influencing attitudes and intention to use of internet banking because users will use information systems.

Sample was selected by the snowball method. An internet banking usage questionnaire was developed using existing scales from prior TAM instruments and modified where appropriate. 147 participants completed the survey questionnaire measuring their responses to perceived usefulness, perceived ease of use, attitudes towards usage and behavioral intention to use.

The results showed that the variable perception of the usefulness of a positive influence on the attitude of the use of internet, perceived ease of use does not affect the attitude of use and perceived usefulness of internet banking, security perceptions web effect on the attitude of the use of internet banking and attitude to use influence intention to use of internet banking transactions as a means of payment of SPP by high students at the University of Jember.

**Keywords:** perceived usefulness, perceived ease of use, attitudes towards usage and behavioral intention to use



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## SIAEP-035

### PREFERENSI AUDITOR DALAM MEMPERTIMBANGKAN MATERIALITAS: PENERAPAN *ANALYTIC HIERARCHY PROCESS*

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#### Abstrak

Tujuan penelitian ini adalah untuk menentukan prioritas (*ranking*) preferensi auditor dalam penentuan tingkat materialitas. Partisipan penelitian ini adalah auditor pada KAP di Jakarta, Surabaya, dan Malang. Data yang diperlukan dikumpulkan dengan metode *mail-survey* dan wawancara. Selanjutnya, diolah dengan elaborasi *software microsoft excell* dan *analytic hierarchy process*. Hasil penelitian ini membuktikan bahwa yang dipreferensi paling ketat oleh auditor dalam penentuan tingkat materialitas, berdasarkan kelompok perkiraan dalam laporan keuangan di *ranking* sebagai berikut: pertama kelompok aset lancar, kedua kelompok beban, ketiga kelompok pendapatan, keempat kelompok utang lancar, kelima kelompok aset tetap, keenam, kelompok utang jangka panjang, ketujuh, kelompok ekuitas, kedelapan, kelompok aset lain-lain. Sementara itu, yang dipreferensi paling ketat oleh auditor dalam penentuan tingkat materialitas, berdasarkan kriteria yang digunakan di *ranking* sebagai berikut: pertama berdasarkan risiko pengendalian, kedua berdasarkan risiko audit, ketiga berdasarkan risiko bawaan, keempat berdasarkan tingkat hubungan dengan klien, kelima berdasarkan pengalaman audit sebelumnya, dan keenam berdasarkan besaran honor audit.

Kata kunci: tingkat materialitas, preferensi auditor, dan *analytic hierarchy process*





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## SIAEP-037

### *E-COMMERCE DAN PROFESI AKUNTAN PUBLIK*

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#### **ABSTRACT**

*The purpose of this research is to analyze expertise of E-commerce as a requirement of auditor candidate recruitment process; the need for training of E-commerce to the auditor and the importance of the audit formed a special division E-commerce. This research used a descriptive - explorative study. The data obtained from 40 respondents, auditors working at the public accounting firms in Jakarta. The sampling technique used for this research is purposive sampling.*

*The results showed that: (1) Most of respondents do not agree an E-commerce expertise as a requisite process of recruiting candidates for auditor, (2) Auditor agree that the need for training E-commerce from within or outside public accounting firms and (3) Respondents agreed that formed a special division of audit E-commerce with a reason to be more specific.*

**Keywords:** *E-commerce, Auditor, Training, E-commerce division*



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## SIAEP-039

### **PENGARUH *MORAL REASONING*, RELIGIUSITAS, INDEPENDENSI, DAN SKEPTISISMA PROFESIONAL TERHADAP KUALITAS AUDIT AUDITOR PEMERINTAH**

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This study aims to empirically examine the factors that affect the quality of the external auditors audit the Indonesian government. The object of this study is the auditor in Supreme Audit Agency that at least once had a position as Team Leader, Technical Controller, or a Quality Controller in an audit team. Data were collected using a questionnaire letter (mail-survey), which is distributed to the Provincial Legislative Audit Agency spread across the island of Sumatra, Java, and West Nusa Tenggara Province, amounting to 17 BPK. Of the 170 questionnaires distributed, only 97 were returned (57.06%) and only 74 questionnaires (78.72%) are eligible to be processed. The data is then analyzed using descriptive statistics, validity and reliability, as well as multiple regression test to test the hypothesis with the help of SPSS 19.0. The results of this study indicate that moral reasoning is not empirically proven to have a positive relationship with audit quality. The other variables such as independence and professional skepticisms proven empirically positively related to audit quality. Similarly, with the religiosity which is a new variable that is trying assessed its association with audit quality. The next study is expected to reexamine religiosity variable is a new variable, as well as re-testing instrument that audit quality is a new instrument for measuring the audit quality in the public sector, particularly the government sector in Indonesia.

**Keywords:** moral reasoning, religiosity, independence, professional skepticism, audit quality, government auditors, Indonesia.

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## SIAEP-041

### **Pengaruh Keahlian Keuangan Anggota Komite Audit terhadap Manajemen Laba dengan Peran Status sebagai Variabel Moderasi**

**Delfita Siagian**

**Sylvia Veronica Siregar**

Universitas Indonesia

#### **Abstrak**

Penelitian ini bertujuan untuk menguji pengaruh keahlian keuangan yang diukur berdasarkan pengalaman di bidang akuntansi, supervisi dan keuangan terhadap manajemen laba dengan peran status (lulusan universitas elit, tingkat gelar pendidikan, dan kepemimpinan ganda) sebagai variabel moderasi. Sampel penelitian dari 384 observasi di Bursa Efek Indonesia pada tahun 2012-2014. Manajemen laba diukur dengan menghitung abnormal akrual menggunakan model Kasznik (1999). Hasil penelitian ini menyimpulkan bahwa keahlian keuangan komite audit tidak terbukti mempengaruhi manajemen laba. Peran status komite audit yang lebih tinggi dibandingkan status manajemen juga tidak terbukti dapat memperkuat pengaruh keahlian keuangan komite audit terhadap manajemen laba.

**Kata Kunci** : Abnormal Akrual, Keahlian Keuangan, Komite Audit, Manajemen Laba, Peran Status



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## SIAEP-042

### **PENGARUH *AUDIT DELAY*, OPINI AUDIT, REPUTASI AUDITOR DAN PERGANTIAN MANAJEMEN PADA *VOLUNTARY AUDITOR SWITCHING* (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia)**

**A. Syaiful Hidayat**

**Erdha Pambudi**

**Eris Tri Kurniawati**

Universitas Muhammadiyah Malang

#### ***Abstract***

*The purpose of this research is to examine the influence of audit delay, audit opinion, reputation of the auditor, and the turn of management towards the replacement of the public accountant on voluntary basis at the manufacturing companies listed on the Indonesia stock exchange. This research is associate research, with a descriptive quantitative approach and using logistic regression analysis. As for the data collection techniques in this research is the documentation.*

*Based on the results of the analysis and discussion has been done, with using the partial-test (test-wald) then it can be inferred that the variables of the audit delay, turn of the management, as well as the reputation of the auditor has no effect on the variable voluntary switching Auditors, whereas the audit opinion variables affect the voluntary switching Auditors.*

***Keywords*** : *Audit delay, Audit opinion, Auditor Switching, Reputation of auditor*



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## SIAEP-045

### **Audit Going Concern Opinion, Influenced by Corporate Governance and Audit Quality**

**Fera Tjahjani**

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#### **Abstract**

*Independent auditor stated audit going concern opinion on the company's financial statement due to doubted of the entity's sustainability (PSA No.30, section 341, 2011). A few factors affect audit going concern opinion acceptance. Ardianingsih (2012) found that board of directors and audit quality has negative relationship on the audit going concern opinion. Based on the same model, this research was conducted to obtain relationship between the corporate governance mechanism and audit quality to the audit going concern opinion. Samples used all companies which listed in Indonesia Stock Exchange beside manufacturing, banks and other financial institution during 2011-2013. Data collected by purposive sampling. The study provides empirical evidence that audit quality and board of directors have negative influences on the audit going concern opinion. Meanwhile, there are no relationship between board of commissioners and audit committee on the audit going concern opinion.*

**Keywords:** *audit going concern opinion, audit committee, audit quality, board of commissioners, board of directors.*





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## SIAEP-046

### **Pengaruh *Audit Tenure*, Rotasi Audit dan Ukuran Kantor Akuntan Publik Terhadap Kualitas Audit**

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#### **ABSTRACT**

*The aim of this study is to examine empirically the affect of audit tenure, audit rotation and public accounting firm size towards audit quality. Audit quality is proxied by using a going concern opinion which is an auditor's opinion that explain a going concern of their client's entity in where they do the audit.*

*This study use purposive sampling to determine samples from manufacturing firms listed in Indonesia Stock Exchange for the year 2010–2014, focus study from 2011-2014, with total observations 448 companies. Data analysis techniques that used is in the form of a logistic regression analysis.*

*The result of this study shows that audit tenure significantly has no affect towards audit quality meanwhile audit rotation significantly affect the audit quality with positive direction and public accounting firm size significantly affect the audit quality with negative direction.*

*Keywords : Audit Tenure, Audit Rotation, Public Accounting Firm Size, Going Concern Opinion*



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## SIAEP-047

### AKUNTANSI HIJAU BERBASIS ETIKA BISNIS: IMPLEMENTASI DI RSUA PONOROGO, JAWA TIMUR.

**Anna Marina, Sentot Imam Wahjono, dan Gita Desipradani**

Universitas Muhammadiyah Surabaya

#### PENDAHULUAN

Konsep green accounting dimulai tahun 1970-an di Eropa dikarenakan mulai nampak kerusakan lingkungan hidup. Sementara itu masalah Akuntansi Hijau di Rumah Sakit baru muncul sejak tahun 2000. Saat itu istilah yang dipakai adalah Akuntansi Lingkungan (Environmental Accounting). Masalah kunci dalam Akuntansi Lingkungan adalah Mercury. Mercury adalah senyawa kimia yang laten bersifat bioakumulatif yang mencemari lingkungan dengan efek racun yang berbahaya bagi binatang dan manusia. Produk yang mengandung merkuri banyak terdapat di rumah sakit, mulai dari termometer, sphygmomanometers (perangkat pengukuran tekanan darah) dan lampu neon, pemutih sprei dan kain cucian. Terdapat lebih dari 5.000 produk yang digunakan oleh rumah sakit dan lembaga kesehatan lainnya, dan sekitar 780 produk sejauh ini telah dikonfirmasi mengandung beberapa tingkat merkuri (Shapiro et al, 2000).

Tujuan dari implementasi Akuntansi Hijau (AH) sebagai terjemahan dari Green Accounting adalah kelestarian manusia dan seluruh isi bumi sehingga beberapa cendekia menggunakan beberapa istilah untuk menyebut AH, diantaranya Sustainability Accounting (McHugh, 2008), Environmental Accounting (Shapiro et al, 2000 dan Ferreira, 2004). Ada juga yang memisahkan masalah lingkungan ini dari laporan keuangan manajemen sehingga untuk pelaporan masalah lingkungan dibuat laporan tersendiri sebagai Environmental Disclosurer (Choi, 1999; Berry and Dennis, 1998).

Kajian ini didasari pada pertanyaan: 1) Apakah Etika bisnis yang telah dimiliki suatu organisasi dapat memandu implementasi AH? 2) Bidang AH apa saja yang mungkin diimplementasikan di rumah sakit?

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## SIAEP-049

### DETERMINAN DARI AUDIT LINGKUNGAN (Studi pada Perusahaan Peserta PROPER di Bursa Efek Indonesia)

Annisha Fitri Purnamasari  
Erwin Saraswati

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#### *Abstract*

Kebijakan PROPER (Program Penilaian Peringkat Kinerja Perusahaan dan Pengelolaan Lingkungan) adalah mengaudit kegiatan pengelolaan lingkungan perusahaan. Tujuan penelitian ini adalah mengetahui faktor-faktor yang mempengaruhi audit lingkungan perusahaan peserta PROPER yang terdaftar di BEI tahun 2013 dan 2014. Faktor-faktor yang digunakan dalam penelitian ini adalah profitabilitas, ukuran perusahaan, kepemilikan saham oleh publik, *media exposure* dan citra perusahaan berupa penghargaan. Penelitian ini menggunakan metode *purposive sampling* dan diperoleh sampel sebanyak 50 perusahaan. Hasil penelitian menunjukkan bahwa profitabilitas, ukuran perusahaan, *media exposure* dan citra perusahaan merupakan faktor yang meningkatkan audit lingkungan perusahaan. Penelitian ini tidak berhasil menemukan bahwa kepemilikan saham oleh publik tidak meningkatkan kinerja hasil audit hasil audit lingkungan perusahaan. Hal ini dikarenakan kepemilikan saham di Indonesia, cenderung dimiliki oleh keluarga.

**Kata kunci: akuntansi lingkungan, audit lingkungan, PROPER**



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