

16
SKP

PROSIDING

KONFERENSI ILMIAH AKUNTANSI XI & FIRST INTERNATIONAL CONFERENCE

“How do Accountans Contribute to Environmental Sustainability
by Leveraging Artificial Intelligence”

Universitas Katolik Indonesia Atma Jaya
Jakarta, 7-8 March 2024



PROSIDING

KONFERENSI ILMIAH AKUNTANSI XI & FIRST INTERNATIONAL CONFERENCE

**“How do Accountants Contribute to Environmental Sustainability
by Leveraging Artificial Intelligence”**

**Universitas Katolik Indonesia Atma Jaya
Jakarta, 7-8 March 2024**

Undang-undang Republik Indonesia
Nomor 28 Tahun 2014 tentang Hak Cipta

Sanksi Pelanggaran

Pasal 113:

1. Setiap Orang yang dengan tanpa hak melakukan pelanggaran hak ekonomi sebagaimana dimaksud dalam Pasal 9 ayat (1) huruf i untuk Penggunaan Secara Komersial dipidana dengan pidana penjara paling lama 1 (satu) tahun dan/atau pidana denda paling banyak Rp 100.000.000 (seratus juta rupiah).
2. Setiap Orang yang dengan tanpa hak dan/atau tanpa izin Pencipta atau pemegang Hak Cipta melakukan pelanggaran hak ekonomi Pencipta sebagaimana dimaksud dalam Pasal 9 ayat (1) huruf c, huruf d, huruf f, dan/atau huruf h untuk Penggunaan Secara Komersial dipidana dengan pidana penjara paling lama 3 (tiga) tahun dan/atau pidana denda paling banyak Rp500.000.000,00 (lima ratus juta rupiah).
3. Setiap Orang yang dengan tanpa hak dan/atau tanpa izin Pencipta atau pemegang Hak Cipta melakukan pelanggaran hak ekonomi Pencipta sebagaimana dimaksud dalam Pasal 9 ayat (1) huruf a, huruf b, huruf e, dan/atau huruf g untuk Penggunaan Secara Komersial dipidana dengan pidana penjara paling lama 4 (empat) tahun dan/atau pidana denda paling banyak Rp1.000.000.000,00 (satu miliar rupiah).
4. Setiap Orang yang memenuhi unsur sebagaimana dimaksud pada ayat (3) yang dilakukan dalam bentuk pembajakan, dipidana dengan pidana penjara paling lama 10 (sepuluh) tahun dan/atau pidana denda paling banyak Rp4.000.000.000,00 (empat miliar rupiah).

PROSIDING

KONFERENSI ILMIAH AKUNTANSI XI & FIRST INTERNATIONAL CONFERENCE

“How do Accountans Contribute to Environmental Sustainability
by Leveraging Artificial Intelligence”

Universitas Katolik Indonesia Atma Jaya
Jakarta, 7-8 March 2024

EDITOR

Dr. Irenius Dwinanto Bimo., CSRS.

Dr. Megawati Oktorina, CPA (Aust)

Prof. Stanislaus S Uyanto., Ph.D.

Dr. Almatius S Marsudi., Ak., CA., CSRA., CertDA.

Dr. Reinandus Aditya Gunawan

Sri Hapsari Wijayanti, S.S., M.Hum.



PENERBIT UNIVERSITAS KATOLIK INDONESIA
ATMA JAYA

PROSIDING KONFERENSI ILMIAH AKUNTANSI XI &
FIRST INTERNATIONAL CONFERENCE
*"How do Accountants Contribute to Environmental Sustainability
by Leveraging Artificial Intelligence"*
Universitas Katolik Indonesia Atma Jaya, Jakarta, 7-8 March 2024

©Penerbit Universitas Katolik Indonesia Atma Jaya

Jl. Jend. Sudirman Kav. 51

Jakarta 12930 Indonesia

Phone : (021) 5703306 psw. 631

E-mail : penerbit@atmajaya.ac.id

Website : <http://www.atmajaya.ac.id>

Cetakan Pertama, Juli 2024

Steering Committee

Pelindung	: Dr. Irenius Dwinanto Bimo, SE., M.Si. (UAJ) Prof. Dr. Hj. Dian Agustia, S.E., M.Si., Ak., CA. (IAI)
Penasihat	: Dr. Levi Nilawati, SE., M.Si. (UAJ) Prof. Wiwik Utami, S.E., M.Si., Ak., CA. (IAI) Prof. Dr. Amilin, S.E., Ak., M.Si., CA., QIA, BKP, CRMP. (IAI) Dr. Sekar Mayangsari, S.E., Ak., CA., M.Si. (IAI) Dr. Harnovinsah, S.E., Ak., CA., SIPSAS., CMA., CSRS. (IAI) Reskino, S.E., M.Si., Ak., CA., CMA., CERA., CBV., Ph.D. (IAI) Dr. Wiwi Idawati, S.E., M.Si., Ak., CA., Asean CPA. (IAI)
Ketua Panitia	: Dr. Megawati Oktorina, SE., M.SAk. (UAJ) Dr. Temy Setiawan, Ak., CA., CPMA., CertDA., Asean CPA. (IAI)
Sekretaris	: Hyasshinta Dyah S.L. Paramitadewi, S.E., Ak., M.S.Ak., C.A. (UAJ) Rr. C. Atmini Susilandari, S.E., M.M., CertDA. (UAJ) Dr. Verawati, S.E., M.Ak., Ak., CA. (IAI) Dr. Ririn Breliastiti, S.E., M.M., CSRS. (IAI)
Bendahara	: Sumani, S.E., M.M. (UAJ) Maria Susilowati (UAJ) Tiwi Herninta, S.E., M.M., CSRS. (IAI) Dr. Ni Putu Eka Widiastuti, S.E., M.Si., CSRS., CA. (IAI)
Konsumsi	: Dra. Francisca Hermawan, M.M. (UAJ) Julianti Sjarief, S.E., Ak., M.M., CA., CPMA. (UAJ) Marissa Laura, S.E. (UAJ) Dr. Shanti Lysandra, S.E., M.M., Ak., CA. (IAI)
Web Site & Publikasi	: Dr. Almatius Setya Marsudi, S.E., Ak., M.Si., CA., CSRS., CSRA. (UAJ) Dr. Reinandus Aditya Gunawan, S.E., M.M. (UAJ) Randy Kuswanto, S.E., M.Acc. (IAI) Peralatan, Dokumentasi & IT Rilo Pambudi, M.Sc., Ak., CA. (UAJ)

Paulus Tue Koban (UAJ)
Paulus Santzo Pinerang, S.T (UAJ)
Budi Kurniawan.,S.E.,MA.,M.Ak.,CMA. (IAI)

Kerjasama Co-Host : Loh Wenny Setiawati, S.E., M.Ak. (UAJ)
G. Prananingrum Aryanindita, S.E., M.Si. (UAJ)
Christianus Yudi Prasetyo, S.E., M.Ak. (UAJ)
Dr. Yasintha Soelasih, M.Si. (UAJ)
Dr. Lailah Fujianti,S.E.,M.Si.,Ak.,CA. (IAI)

Kerjasama

Sponsorship : Dr. Yussi Ramawati, S.E., M.M. (UAJ)
Theresia Dian Widyastuti, S.E., M.Ak. (UAJ)
Andang Wirawan Setiabudi, S.E., M.Si., M.E. (UAJ)
Angle Bertha, S.E., M.M. (UAJ)
Dr. Suyanto,S.E.,M.M.,M.Ak.,Ak.,CA. (IAI)

Kegiatan Seminar dan Workshop

Pendaftaran

Sertifikat : Nuris Avrilia, S.Kom. (UAJ)
Tatang Tarmana (UAJ)
Saprudin, S.E.,Ak., MM.,M.Ak. (IAI)

Acara : Prof. Dr. Dwinita Laksmidewi (UAJ)
Dr. Petrus Ridaryanto, CA., CPA., CPI (UAJ)
Dr. Sylvia Diana Purba (UAJ)
Dr. Adji Pratikto (UAJ)
Anitaria Siregar, S.E., M.Ak. (UAJ)
Ni Luh Gde Lydia Kusumadewi, S.I.Kom., S.E., M.S.Ak. (UAJ)
Dr. Hendro Lukman,Ak.,CPMA.,CA.,CPA(Aus), CSRS. (IAI)

Kegiatan Call For Paper

Artikel, Reviewer,

Publikasi : Prof. Dr. Weli (UAJ)
Prof. Stanislaus S. Uyanto, Ph.D. (UAJ)
Dr. Mukhlisin (UAJ)
Dr. Aloysius Deno Hervino, S.E., M.Sc. (UAJ)
Dr. Levi Nilawati (UAJ)
Synthia Madyakusumawati, S.E., M.S.Ak. (UAJ)
Sri Hapsari Wijayanti, S.S., M.Hum. (UAJ)
Yulius Kurnia Susanto,S.E.,M.Si. (IAI)

Acara dan

Pararel Sesion : Dr. Ari Setyaningrum, S.E., M.Si. (UAJ)
Dra. Thio Anastasia Petronila, Ak., M.M., CPMA. (UAJ)
Thia Margaretha Tarigan, S.E., Ak., CA., M.Ak. (UAJ)
Yanuar Nanok Soenarno, S.E., M.Ak., CA. (UAJ)
Teresia Angelia Kusumahadi, S.E., M.E. (UAJ)
Benedicta Evienia Prabawanti, S.E., M.M. (UAJ)
Dr. Diana Frederica,S.E.,M.Ak.

Moderator : Dr. Andang Wirawan Setiabudi SE MSi ME
 Arnaldo Purba, Ph.D.
 Budi Kurniawan, MA., M.Ak., CMA
 Caecilia Atmini Susilandari, SE., MM.
 Christianus Yudi Prasetyo, S.E., M.Ak
 Dr. Adji Pratikto
 Dr. Aloysius Deno Hervino, S.E., M.Sc.
 Dr. Anita Permatasari, M.M., Ak.
 Dr. Ari Setiyaningrum, SE., M.Si
 Dr. Astrid Rudyanto, CSRS., CMA., CAP, CGBA.
 Dr. Benedicta Evienia Prabawanti.,SE.,MM
 Dr. Diana Frederica, SE., MAk
 Dr. Dra. Nurchayati, SE, MSi, Ak
 Dr. Hendro Lukman, S.E., M.M., Ak., CPMA., CA., CPA (Aust.), CSRS
 Dr. Indah Masri, S.E., M.S.Ak., CA., CIMA
 Dr. Jasman, SE, Ak, MBA, CA
 Dr. Lailah Fujianti., S.E. M.Si., Ak.,CA
 Dr. Lilik Handajani, SE, MSA, Ak, CA
 Dr. MF Christiningrum, Ak.,CA
 Dr. Ni Putu Eka Widiastuti, S.E., M.Si., CA., CSRS
 Dr. Nurul Aisyah Rachmawati, S.E., M.S.Ak.
 Dr. Riki Martusa, S.E., M.Si., Ak., CA.
 Dr. Ririn Breliastiti, S.E., M.M., CSRS
 Dr. Suyanto, SE., S.Pd.I., MM., M.Ak., Ak., CA
 Dr. Temy Setiawan, M.Ak., Ak., CA.,CIBA., CPMA., CSRS., CertDA, AseanCPA
 Dr. Wiwi Idawati, SE., M.Si., Ak., CA., Asean CPA
 Dr. Zara Tania Rahmadi,S.E., M.Ak.,BKP.
 Dr.Eva Herianti.SE.Ak.M.Ak.CA.ACPA
 Dra. Lucia Ari Diyani, Ak., MM., M.Ak., CA.
 Dra. Thio Anastasia Petronila, Ak., MM.,CPMA. CA
 G. Prananingrum Aryanindita, SE, M.Si.
 Hyasshinta Dyah S L P, S.E., Ak., M.S.Ak., C.A
 Marsiana Luciana Sitanggang, S.Si., M.Si
 Ni Luh Gde Lydia Kusumadewi, S.I.Kom., S.E., M.S.Ak.
 Prof. Dr. Antonius Herusetya MM, Ak., CA., CertDA.
 Prof. Dr. Csutora Maria
 Prof. Dr. I Gusti Ketut Agung Ulupui, SE.,MSi.,Ak.,CA
 Rafrini Amyulianthy., Ph.D
 Reskino, Ph.D
 Saprudin, S.E., Ak. M.M., M.Ak.
 Septian Bayu Kristanto, SE, MSAk, CPMA, ASEAN CPA
 Synthia Madyakusumawati, S.E., M.S.Ak.
 Teresia Angelia Kusumahadi, S.E., M.E.
 Thia Margaretha Tarigan, S.E., Ak., CA., M.Ak
 Tiwi Herninta, SE, MM, CSRS
 Yanti, SE.,M.Ak
 Yanuar Nanok Soenarno, S.E., M.Ak
 Yulius Kurnia Susanto, S.E., M.Si.

Reviewer

: Arnaldo Purba, Ph.D
Ascaryan Rafinda, SE., M Sc, Ak, PhD
Asep Kurniawan, SE., MM., M.Sc.
Bima Cinintya Pratama, M.Sc., Ph.D., Ak., CA.
Dr. Dodik Ariyanto
Dr. Anita Permatasari, M.M., Ak.
Dr. Azmi Fitriati, M.Si., Ak., CA
Dr. Bintoro Ariyanto, S.E., M.Si.
Dr. Dra. Nurchayati, SE, MSi, Ak
Dr. Ernie Riswandari, SE,M.Si
Dr. Harti Budi Yanti, Ak., M.Si.,CA.
Dr. Hendra Setiawan, SE., MM., CMA, CSRS, CI.
Dr. Hendro Lukman, S.E., M.M., Ak., CPMA., CA., CPA (Aust.), CSRS
Dr. Hendro Susanto, SE.,MM
Dr. I Gusti Ketut Agung Ulupui,SE.,MSi.,Ak.CA
Dr. Indah Masri, S.E., M.S.Ak.,CA
Dr. Irma Paramita Sofia, SE., Ak., M.Ak. CA
Dr. Jasman, S.E., Ak, M.B.A., CA
Dr. Lailah Fujianti, S.E., M.Si., Ak., CA.
Dr. Lilik Handajani, SE, MSA, Ak, CA
Dr. Lina, SE., M.Si., Ak., CA., CSRS., CSRA.
Dr. Lisa Kartikasari, SE, MSi, Ak, CA
Dr. Luky Patricia Widianingsih, S.E., M.SA (HumBis)
Dr. M. Nur A. Birton, SE., Ak, M.Si
Dr. Meinarni Asnawi, SE.M.Si., CBV,CMA,CRP.
Dr. MF Christiningrum, Ak.,CA
Dr. Ni Putu Eka Widiastuti, S.E., M.Si., CSRS., CA.
Dr. Nur Hayati, MSA., QIA., CfrA., CRP, Ak
Dr. Paulina Sutrisno, SE., M.Sc., CAP
Dr. Prisila Damayanty, SE,MM,M.AK
Dr. Regi Muzio Ponziani
Dr. Ririn Breliastiti, S.E., M.M., CSRS
Dr. Shanti Lysandra, S.E., M.M., Ak., CA.
Dr. Sriwidharmanely., SE., MBM., AK., CA
Dr. Suyanto, SE, MM, M.Ak., Ak., CA.
Dr. Tanggor Sihombing. BBA. MBA
Dr. Wiwi Idawati, S.E., M.Si., Ak., CA., ASEAN CPA.
Dr. Zara Tania Rahmadi, S.E.,M.Ak.,BKP
DR.Eva herianti.SE.AK.M.AK.CA.ACPA
Dr.Yesi Mutia Basri,SE,M.Si.,Ak.,CA
Dra. Lucia Ari Diyani, Ak., MM., M.Ak., CA.
Firda Ayu Amalia, SE., Ak., MSA., CA.
Hisky Ryan Kawulur SE.,M.Acc.,Ak.,CA.,CSRS
Luh Komang Merawati, SE,M.Si
Made Aristia Prayudi, S.A., M.Sc., Ak., CA.
Miranti Kartika Dewi, Ph.D
Nora Hilmia Primasari, S.E., M.Si.
Prof. Dr. Drs. Antonius Herusetya, MM., Ak., CA., CertDA.
Rafrini Amyulianthy, Ph.D., CA., CMA., AseanCPA
Rakhmawati Oktavianna, S.E., M.M

Reskino, S.E., M.Si., Ak., CA., CMA., CERA., CBV., Ph.D
Rima Auliyamartha Agustina, SE., M. Ak
Rizki Hamdani, S.E., M.Ak., Ak., CA.
Septian Bayu Kristanto, SE, MSAk, CPMA, ASEAN CPA
Setiadi, SE.MM.ACPA.CAAT.CTA
Stefanus Ariyanto S.E., M.Ak., Ak., CA., ACPA
Vidiyanna Rizal Putri., SE., M.Si., Ph.D. CIBA
Yanti, SE.,M.Ak
Dr. Mukhlisin
Prof. Weli
Dr. Rinaningsih, Ak., CA
Prof.Dr. Maria Csutora
Prof. Yung-Tsan Jou

Editor : Dr. Irenius Dwinanto Bimo., CSRS.
Dr. Megawati Oktorina, CPA (Aust)
Prof. Stanislaus S Uyanto., Ph.D.
Dr. Almatius S Marsudi., Ak., CA., CSRA., CertDA.
Dr. Reinandus Aditya Gunawan
Sri Hapsari Wijayanti, S.S., M.Hum.

ISBN: 978-623-5298-92-4 (PDF)

Hak cipta dilindungi Undang-Undang

Dilarang mengutip atau memperbanyak sebagian atau seluruh isi buku ini tanpa izin tertulis dari Penerbit.

Kata Sambutan

KETUA PANITIA KONFERENSI ILMIAH AKUNTANSI XI & 1ST INTERNATIONAL CONFERENCE

Assalamualaikum wr.wb, Peace be upon us all, Shalom, Om Swastiastu, Namo Buddhaya and Greetings of Virtue.

Honorable,

Prof. Dr. Dr. Yuda Turana, Sp.S. (K), Rector of Unika Atma Jaya

Dr. Irenius Dwinanto Bimo, SE, M.Si., Dean of FEB Unika Atma Jaya

Prof. Dr. Dian Agustia, SE., M.Si., Ak., CA, Chair of the Educator Accountant Compartment of the Institute of Indonesia Chartered Accountants

H. Syamsudin, Chairman of IAI DKI JAKARTA Region

Dr. Rina Y. Asmara MM, Ak, CA, CSRS, CIBA, CERA, ACPA, CIAP, Secretary of IAI Jakarta Region

Dr. Hj. Wiwi Idawati, SE., M.Sc., Ak., CA., ASEAN CPA, Coordinator of the DKI Jakarta College Accounting Lecturers Forum – IAI KAPd

Mr. Budi Arie Setiadi, S.Si., M.Si., Ministry of Communication and Information Technology, RI or those who represent them, Mr. Nezar Patria, S.S., MA

All of speakers

Dean of COLLEGE as Co-Host at KIA XI

College Chancellor as Co-Host at KIA XI

All of Sponsors

The Committee of the KIA XI & 1st International Conference

And all the participants of the KIA XI & 1st International Conference

Praise and Gratitude only to God Almighty for His grace and favour so that the activities of the Accounting Scientific Conference XI (KIA XI) can be held well. The journey of KIA until 2024 has reached the 11th year. KIA I was held at Mercu Buana University. KIA II at Universitas Pembangunan Nasional Veteran Jakarta, KIA III at Universitas Tarumanagara, KIA IV at Universitas Pancasila, KIA V at Sekolah Tinggi Ilmu Ekonomi Indonesia, KIA VI at Trisakti School of Management, KIA VII at Universitas Bhayangkara Jakarta Raya, KIA VIII at Universitas Kristen Krida Wacana, KIA IX at Universitas Pelita Harapan, and KIA X at Universitas Muhammadiyah Jakarta. At KIA XI in 2024, Atma Jaya Indonesian Catholic University is grateful to be the host of the KIA XI.

The theme of KIA XI is "How Do Accountants Contribute to Environmental Sustainability by Leveraging Artificial Intelligence". The issue of sustainability and artificial intelligence is interesting and important to discuss in the world of the accounting profession because an accountant needs to adapt to changes in the business environment and technological developments. An accountant using massive data in analysing and predicting environmental sustainability is greatly helped by the presence of artificial intelligence technology. This artificial intelligence does not shift the accountant

profession but can be used wisely for repetitive jobs so that the task of an accountant will be more assisted and can perform analyses and predictions more accurately and quickly.

In this KIA XI activity in 2024, the activity was developed to the international level so that it was the first international conference in KIA. Implementing KIA XI was supported by 30 universities as co-hosts, including Universitas Pembangunan Jaya, Universitas Bunda Mulia, Universitas Pelita Harapan, STIE Indonesia Banking School, Institut Bisnis dan Informatika KOSGORO 1957, Universitas Bina Insani, Sampoerna University, Trisakti School of Management, Institut Pengembangan Wiraswasta-IPWIJA, Universitas Muhammadiyah Jakarta, Universitas Katolik Darma Cendika, Perbanas Institute, Universitas Pancasila, Kalbis Institute, Institut Bisnis Nusantara, Universitas 17 Agustus 1945, Universitas Negeri Jakarta, Institut Bisnis Dan Informatika Kesatuan, Universitas Trilogi, STIE Bhakti Pembangunan, Universitas Buana Perjuangan Karawang, Universitas Mataram, Universitas Tarumanegara, UPN Veteran Jakarta, UKRIDA, Universitas Multimedia Nusantara, Universitas Kristen Maranatha, Universitas Negeri Syarif Hidayatullah, Universitas Prasetya Mulya, and Visayas State University from Philippines. This activity was sponsored by CPA Australia, Wika Beton, Bank Ina, Mandiri Sekuritas, Askrindo, Aswata, Gayatri and partnered with 47 partner journals. KIA XI activities include international seminars and workshops, presentation of research results, and publications. This KIA activity is also a forum for interaction and collaboration among lecturers and students between domestic and foreign universities.

The first day's agenda included an international seminar and a research methods workshop. The seminar presented a keynote speaker from the Indonesian Ministry of Communications and Informatics represented by Mr Nezar Patria, S.S., MA as a Deputy minister of communications and informatics through video tapping. There were 5 international seminar speakers from 4 countries, namely Prof.Dr. Csutora Maria (Corvinus University of Budapest, Hungary), Prof. Yung Tsan Jou (Chung Yuan Christian University, Taiwan), Roy Lo (Managing partner of ShineWing Hong Kong), Dr. Christina Juliana, CPMA, AseanCPA, certDA (Atma Jaya Catholic University of Indonesia), Istini T. Siddharta, S.E., M.B.A (Sustainability Standards Board, Institute of Indonesia Chartered Accountants). The activity continued with a workshop to provide a deepening of research methods namely Prof. Anis Chariri, SE, M.Com, Ph.D, Ak, CA. (Diponegoro University, Indonesia) for qualitative research methods, Dr. Wing Wahyu Winarno, MAFIS, Ak., CA (STIE YKPN Yogyakarta, Indonesia) for quantitative research methods, Prof. Stanislaus S. Uyanto, P.hD. (Atma Jaya Catholic University of Indonesia) for the use of software for research, and Dewi Tojib, Ph.D. (Monash University, Australia) for the publication of articles in reputable international journals. On the first day, the signing of cooperation agreements (MoU and IA) for 29 Universities.

The second day's agenda was the presentation of research and community service results and the presentation of research proposals (student colloquium). We have received 184 articles presented in Indonesian and English classes. We would like to thank the participants and presenters who are willing to submit their best articles.

Finally, I would like to thank the parties who contributed to the initial process of preparation until today's implementation, namely the Atma Jaya Foundation, the leadership of Unika Atma Jaya, the leadership of the Faculty of Economics and Business of Unika Atma Jaya, IAI KAPd, the IAI DKI Jakarta region, the Accounting Lecturer Forum DKI Jakarta, all cohosts Universities, sponsors, and

special to all committees who have tirelessly made KIA XI & 1st International Conference lively and successful. On behalf of the committee, I would like to apologize if, during the process of preparation and implementation of KIA XI & 1st International Conference, there is something that is not expected and inconvenient. Success and happy conference.

Greetings

Jakarta, March 7 – 8, 2024

Dr. Megawati Oktorina, CPA(Aust.)

Chairman of the Committee KIA XI & 1st International Conference

Kata Sambutan

KOORDINATOR FORUM DOSEN AKUNTANSI PT DKI

Assalamualaikum Wr. Wb

We always offer praise and gratitude to the presence of Allah SWT, who has bestowed His mercy and blessings on all of us so that today we can meet to take part in the XI Accounting Scientific Conference from 07 to 08 March 2024 and currently at the Catholic University Atma Jaya had the opportunity and was trusted to host this conference.

First of all, we, the Management of the DKI Jakarta Regional Accounting Lecturer Forum, would like to express our deepest thanks and appreciation to: 1. Mr Prof. Dr. Dr. Yuda Turana, Sp.S. (K) Rector of Unika Atma Jaya 2. Mr. Dr. Irenius Dwinanto Bimo, SE, M.Sc. Dean of FEB Unika Atma Jaya 3. Mrs. Prof. Dr. Dian Agustia, SE., M.Si., Ak., CA Chair of the Educator Accountant Compartment of the Indonesian Accountants Association 4. Mr. H. Syamsudin Chairman of IAI DKI JAKARTA Region 5. Mr. Budi Arie Setiadi, S.Si., M.Si. (Ministry of Communication and Information Technology, RI) 6. Mrs. Dr. Megawati Oktorina, CPA(Aust.) Chair KIA XI & 1st International Conference 7. Mrs.Prof. Dr. Csutora Maria (Corvinus University of Budapest, Hungary) 8. Mr.Prof. Yung Tsan Jou (Chung Yuan Christian University, Taiwan) 9. Mr.Roy Lo (ShineWing Hongkong) 10. Mrs.Dr. Christina Juliana (Atma Jaya Catholic University of Indonesia) 11. Mrs.Istini T. Siddharta (Institute of Indonesia Chartered Accountants) 12. Mr Dr. Wing Wahyu Winarno, MAFIS, Ak., CA (STIE YKPN) 13. Mr. Prof. Anis Chariri, SE., M.Com., Ph.D., Ak., CA. (Diponegoro University) 14. Mr. Prof. Stanislaus S. Uyanto, Ph. D. (Indonesian Catholic University Atma Jaya) 15. Mrs.Dewi Tjib (Monash University, Australia) 16. Mr. / Mrs. College Chancellor as Co-Host at KIA XI 17. Mr/Mrs. Dean of COLLEGE as Co-Host at KIA XI 18. All Co-Hosts and Sponsors who have supported the implementation Conference Scientific Accounting XI 19. The entire Committee of the XI Accounting Scientific Conference 20. And all the happy participants of the XI Accounting Scientific Conference.

Ladies and Gentlemen, Distinguished Guests, Lecturer Forum DKI Jakarta College Accounting – Indonesian Accountants Association Compartment Accountant Educators (IAI KAPd) together with the Faculty of Economics and Business, Atma Jaya Catholic University held an Accounting Scientific Conference (KIA) XI and 1 st *International Conference* in 2024. KIA is an activity IAI KAPd routine and in 2024 FEB Unika Atma Jaya will get a chance to become an organizer (*Host*). Activity This aim is as event interaction for academics in the field of accounting in the development of knowledge and dissemination of results study lecturer And student.

At the KIA 11 activity, the first international conference was held, which was the initiation of interaction and collaboration that could occur among lecturers and students between universities, both domestically and abroad, as well as the involvement of teaching accountants and students at the international level. The Accounting Scientific Conference Compartment of Accountants Educators of

the Indonesian Accountants Association DKI Jakarta Region is increasingly known and trusted by academics and practitioners as a scientific forum for accounting professionals. This is proven by the support of 30 Co-Hosts and 204 papers received and 184 articles will be presented. In addition, there are also research methodology workshops both with quantitative and qualitative methods delivered by experts in their fields. Hopefully, the aim of this Accounting Scientific Conference can be realized, namely increasing the interest and ability of academics and practitioners to produce quality research and be able to contribute to the development of knowledge, especially in the field of accounting, both at the national and international levels.

Ladies and gentlemen of the conference participants whom I respect at this conference, the theme is. ***How Do Accountants Contribute to Environmental Sustainability by Leveraging Artificial Intelligence*** this theme shows how accountants contribute to Environmental Sustainability by utilizing Artificial Intelligence. Topics that link environmental and *artificial sustainability Intelligence* seen from an accounting perspective is an interesting and important topic to be presented at the current conference.

The accounting profession plays an important role in the sustainability of a business. An accountant in carrying out his profession uses a lot of large and accurate data to provide a report that can be used by stakeholders. In this way, an accountant can contribute to realizing environmental sustainability by utilizing *artificial intelligence Intelligence*.

In this era of digitalization, artificial intelligence (AI) is emerging as a powerful ally for accounting professionals, bringing significant transformation in the way they compile reports, analyze data, and collaborate with stakeholders, thereby deeply integrating emerging

technologies such as big data, Machine Learning and Artificial Intelligence, in the field of accounting have introduced tremendous changes to the accounting profession, such as re- engineering accounting procedures, reducing errors and distortions of accounting information, increasing accounting efficiency, and promoting the transformation of the accounting career structure.

Entering the era of society 5.0, the presence of Artificial Intelligence (AI) is entering every business sector and human activity. With its positive and negative impacts, the inclusion of AI is inevitable, including its role in environmental sustainability. AI provides data on a large scale which can then be accessed and interpreted to analyze and predict. Some of the roles of AI in helping environmental sustainability are helping to mitigate and manage the impacts of climate change by increasing the accuracy of global climate models and predictions, predicting renewable energy supplies, and reducing carbon footprints.

Dear Sir/Madam Conference participants, improving technical accounting and data analysis skills have received attention from public accounting firms (KPMG 2021) and is required in accounting education courses (Andiola, Masters, and Norman 2020). Thus, recent technological developments have necessitated transformation. accounting education that can provide graduates with be ability to adapt to current and future technological changes.

Ladies and gentlemen of the conference participants who are happy to have been present in our midst, resource persons, both practitioners and academics, both from within the country and from abroad who will provide enlightenment to all of us regarding the topics that will be discussed at the

conference this morning, thus Let's look at the presentations of the speakers on this occasion.

Finally, I would like to thank you and hope that the participants of the scientific accounting conference will gain knowledge and benefit from this activity, don't forget to apologize if there is anything unpleasant in holding the XI scientific accounting conference.

I close with Pantun:

The evening sun has set.

The rain is starting to fall.

I close the event with a greeting

Wassalamualaikum warahmatullahi wabarakatuh.

Jakarta, 07 March 2024

Dr. Hj. Wiwi Idawati, SE., M.Sc., Ak., CA., ASEAN CPA

Coordinator of the DKI Jakarta College Accounting Lecturers Forum – IAI KAPd

Kata Sambutan

KETUA IAI WILAYAH DKI JAKARTA

Assalamualaikum Wr. Wb, Good morning, sir or madam, and greetings to all.

To begin our activities today, let us express our gratitude to Allah SWT. It is solely by His grace, guidance, and blessings that we are able to gather in this comfortable venue, bestowed with the blessings and opportunity to participate in this event in good health and well-being.

Our respected attendees.

IAI Regional is an organizational component that serves as an extension of IAI National Council (DPN) in executing the activities and organizational functions of IAI in various regions. It is obligated and responsible for realizing various programs initiated by the DPN IAI. Through the IAI KAPd DKI Jakarta, the *Konferensi Ilmiah Akuntansi* / Accounting Scientific Conference (KIA) is a responsibility that we undertake to achieve the vision and mission of IAI.

As the Chairperson of the IAI Regional of DKI Jakarta, I express our gratitude for the participation of all parties involved in the 11th Accounting Scientific Conference (KIA XI). This event is a routine activity held annually by the Educator Accountant Compartment of DKI Jakarta. Moreover, this occasion marks the first international-level congress to be held.

This conference is made possible by collaboration among various parties and aims to serve as a platform that enables researchers, practitioners, students, and academic communities to share broader knowledge about the role of the accounting profession in supporting the government's efforts to enhance education standards in Indonesia.

Our respected attendees.

Artificial intelligence (AI) plays a crucial role in integrating information technology with large datasets to address various challenges, including within the realms of machine learning, deep learning. This not only enriches our understanding of technology but also provides powerful tools to advance environmental sustainability. The collaboration between faculty members and students cultivates a dynamic and innovative academic environment. Faculty members, serving as experienced mentors, and students, driven by a passion for learning and fresh ideas, they complement each other in exploring solutions to contemporary issues. Through various research projects and sustainability initiatives, this collaboration integrates academic knowledge with practical applications, expanding students understanding and preparing them to be the future leaders. This underscores how such collaboration serves as a driving force for innovation and progress, not only within academia but also in contributions to society and the environment.

In conclusion, we extend our warmest congratulations to all participants on attending the 11th

Accounting Scientific Conference along with its accompanying activities. May the contributions made during this event greatly benefit the advancement of the accounting profession in the field of education.

Permit me to recite the rhyme:

In the realm of numbers we dwell, Accountants' wisdom we do tell.

In AI's embrace, we innovate well.

Sustainability's story, we boldly foretell.

In the conference hall, minds ignite.

Ideas spark, shining bright.

For profession's growth, we unite.

In Education's realm, we take flight.

Wassalamualaikum Wr, Wb.

Jakarta, 07 Maret 2024

Chairperson of the IAI Regional of DKI Jakarta

Syamsudin, S.E, M.Si., Ak., CSFA., CPA., CFE., CFrA., CA.

Kata Sambutan

KETUA IAI KOMPARTEMEN AKUNTAN PENDIDIK

Greetings,

Praise and gratitude to God Almighty for the successful execution of Konferensi Ilmiah Akuntansi XI (KIA XI) & 1st International Conference at the Faculty of Economics and Business, Atma Jaya Catholic University of Indonesia. This event is organized in collaboration between Ikatan Akuntan Indonesia or the Institute of Indonesia Chartered Accountant (IAI) Jakarta Region, the Accounting Lecturers Forum of Higher Education Institutions – IAI's Educator Compartment (IAI KAPd), and the Faculty of Economics and Business, Atma Jaya Catholic University of Indonesia being the host.

A diverse gathering of experts and scholars all united by a common objective to discuss and answer the grand theme of this conference: "How Do Accountants Contribute to Environmental Sustainability by Leveraging Artificial Intelligence?". Our honored speakers consist of Prof. Dr. Csutora Maria (Corvinus University of Budapest - Hungary), Prof. Yung Tsan Jou (Cung Yuan Christian University – Taiwan), Roy Lo (Managing Partner Shine Wing Hong Kong), and Dewi Tojib, Ph.D. (Monash University-Australia).

The goal of the KIA XI and 1st International Conference is to enhance the contribution of academicians and professionals in the development of accounting research and as a platform for scholarly discussion and communication, fostering a culture of research and publication in Indonesia. It is hoped that the results of research and scholarly discussions will benefit the advancement of knowledge and human welfare.

We extend our highest appreciation and gratitude to all parties who have contributed to the success of the 2024 KIA XI and 1st International Conference. May it be beneficial for the improvement of higher education quality in Indonesia.

Warm regards and continued success for the future KIA.

Jakarta, 7-8 Maret 2024

Prof. Dr. Dian Agustia, SE., MSI., Ak., CA.

IAI KaPd Chairman

Kata Sambutan

DEKAN FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS KATOLIK INDONESIA ATMA JAYA

Assalamualaikum warahmatullahi wabarakatuh, Salam Sejahtera bagi Kita Semua, Om Swastyastu, Namu Buddhaya, dan Salam Kebajikan.

Distinguished guests,

Prof. Dr. Dr. Yuda Turana, Sp.S. (K), Rector of Unika Atma Jaya

Nezar Patria, S.S., MA, Vice Minister of Communications and Informatics

Prof. Dr. Dian Agustia, SE., M.Si., Ak., CA, Chair of the Educator Accountant Compartment of the Institute of Indonesia Chartered Accountants

H. Syamsudin, Chairman of IAI DKI JAKARTA Region

Dr. Rina Y. Asmara MM, Ak, CA, CSRS, CIBA, CERA, ACPA, CIAP, Secretary of IAI Jakarta Region

Dr. Hj. Wiwi Idawati, SE., M.Sc., Ak., CA., ASEAN CPA, Coordinator of the DKI Jakarta College Accounting Lecturers Forum – IAI KAPd

Prof. Dr. Maria Csutora, Corvinus University of Budapest, Hungary

Prof. Yung-Tsan Jou, Chung Yuan Christian University, Taiwan

Roy Lo, Managing Partner ShineWing Hong Kong

Istini T. Siddharta, S.E., MBA, Chairman of The Sustainability Standards Council, Institute of Indonesia Chartered Accountants

Dr. Christina Juliana, CPMA, AseanCPA, CertDA, Atma Jaya Catholic University of Indonesia

Dr. Wing Wahyu Winarno, MAFIS, Ak., CA, STIE YKPN Yogyakarta

Prof. Anis Chariri, SE, M.Com, Ph.D, Ak, CA., Diponegoro University

Dewi Tojib, Ph.D., Monash University, Australia

Prof. Stanislaus S. Uyanto, PhD., Atma Jaya Catholic University of Indonesia

A warm welcome to everyone joining us today, both online and in-person – students, researchers, sponsors, co-hosts, and all participants. I am thrilled and honoured to be your host for this significant event.

I want to express our sincere thanks to the Indonesian Institute of Certified Public Accountants, particularly the Compartment of Accountant Educators, Chartered Accountants DKI Jakarta Region, and the DKI Jakarta Higher Education Accounting Lecturer Forum. We appreciate your trust and confidence in selecting us to host this event. I genuinely appreciate the committee's hard work in making this event possible.

Faculty of Economics and Business Atma Jaya Catholic University of Indonesia has recently prioritised sustainability. This is evident in the curriculum development and core university functions

(tridharma). They go beyond teaching the concepts, integrating them into research and community service projects. These initiatives aim to raise awareness and equip students, faculty, and the community with knowledge and skills to navigate sustainability challenges.

The conference boasts a distinguished lineup of speakers, featuring experts in their fields from universities and domestic and international practitioners, alongside 39 co-hosts and 179 researchers from Indonesia and abroad. Additionally, the event is supported by sponsors, including CPA Australia, Wika Beton, Bank Ina Perdana, Mandiri Sekuritas, Askrindo Insurance, Batik Gayatri, and Wahana Tata Insurance. This impressive combination of expertise and resources promises to create an exceptional platform for exchanging ideas, experiences, and best practices. I extend an invitation to colleagues from other universities and businesses. This conference can also serve as a bridge, connecting the dots with experts from various universities and companies to collaborate on solutions and develop concepts and innovations related to environmental, social, and governance (ESG) issues.

I encourage you to use the insights and connections gained at this conference to take concrete steps towards building a more sustainable world. Let's turn our knowledge into action and make a lasting difference." Thank You

Jakarta, 07 Maret 2024

Dr. Irenius Dwinanto Bimo, S.E., M.Si.

Dean of Faculty of Economics and Business, Unika Atma Jaya

Kata Sambutan

REKTOR UNIVERSITAS KATOLIK INDONESIA ATMA JAYA

Ladies and Gentlemen. Good morning and welcome to Atma Jaya Catholic University of Indonesia for the International Conference for Konferensi Ilmiah Akuntansi (KIA). I would like to welcome our honored guests: Bapak Nezar Patria, S.Fil., M.Sc., M.B.A. – Vice Minister of Communications & Informatics, Dr. Irenius Dwinanto Bimo – Dean of Faculty of Business, Atma Jaya Catholic University of Indonesia, Dr. Megawati Oktorina, CPA(Aust.) – Chairman of KIA XI & 1 st International Conference, Dr. Hj. Wiwi Idawati – Coordinator of the FDAPT DKI Jakarta, Bapak Haji Syamsudin – Chairman of IAI DKI Jakarta, Prof. Hj. Dian Agustia – Chairman of IAI KAPd, Our respective speakers from various countries for today's conference, Lecturers, researchers, practitioners, and students.

As we delve into the theme of this conference, "How do Accountants Contribute to Environmental Sustainability by Leveraging Artificial Intelligence," we find ourselves at the intersection of two dynamic fields: accounting and artificial intelligence. Environmental sustainability has become one of the defining challenges of our time. Overcoming climate change, resource depletion, and environmental degradation requires collective efforts and innovative solutions. Accountants, often considered as the stewards of financial information, have a unique opportunity and responsibility to contribute to sustainable practices. From carbon accounting and environmental risk assessment to sustainable financial reporting, AI can enhance the accuracy, efficiency, and effectiveness of accounting practices. Artificial intelligence, with its capacity for data analysis, pattern recognition, and predictive modeling, has the potential to revolutionize the way accountants approach their roles. This conference provides a room to explore how the integration of artificial intelligence into accounting practices can drive positive change and support environmental sustainability.

Throughout the next few hours, we are privileged to have esteemed speakers and experts who will share their knowledge, experiences, and research findings on the integration of artificial intelligence in accounting for environmental sustainability. I encourage you all (students, staff, participants) to actively engage in the discussions, share your perspectives, and build connections with fellow participants. Together, let us explore innovative approaches, best practices, and collaborative solutions that can pave the way for a more sustainable and environmentally conscious future.

Greetings,
Jakarta, 07 Maret 2024

Prof. Dr. Dr. Yuda Turana, Sp.S. (K)
Rector of Unika Atma Jaya

Daftar Isi

Kata Sambutan Ketua Panitia Konferensi Ilmiah Akuntansi XI & First International Conference	ix
Kata Sambutan Koordinator Forum Dosen Akuntansi PT DKI.....	xii
Kata Sambutan Ketua IAI Wilayah DKI Jakarta	xv
Kata Sambutan Ketua IAI KAPd	xvii
Kata Sambutan Dekan Fakultas Ekonomi dan Bisnis Universitas Katolik Indonesia Atma Jaya	xviii
Kata Sambutan Rektor Universitas Katolik Indonesia Atma Jaya.....	xx

ABSTRAK PAPER

KIA-11E04.....	1
KIA-11E03.....	2
KIA-11D02.....	3
KIA-11E07.....	3
KIA-11D03.....	4
KIA-11D04.....	4
KIA-11E08.....	5
KIA-11F02.....	6
KIA-11B01.....	6
KIA-11F03.....	7
KIA-11F04.....	7
KIA-11F05.....	8
KIA-11F06.....	9
KIA-11F09.....	9
KIA-11D06.....	10
KIA-11C02.....	10
KIA-11F12.....	11
KIA-11D07.....	11
KIA-11D08.....	12
KIA-11F14.....	13
KIA-11F15.....	14
KIA-11F16.....	14
KIA-11F17.....	15
KIA-11E09.....	16
KIA-11F18.....	16
KIA-11E10.....	17
KIA-11C03.....	17
KIA-11E16.....	18
KIA-11E17.....	19
KIA-11F25.....	19

KIA-11F26.....	20
KIA-11D16.....	20
KIA-11D17.....	21
KIA-11F27.....	22
KIA-11F28.....	22
KIA-11E18.....	23
KIA-11E19.....	23
KIA-11E20.....	24
KIA-11E21.....	25
KIA-11D19.....	25
KIA-11F29.....	26
KIA-11E22.....	26
KIA-11B11.....	27
KIA-11D20.....	28
KIA-11F30.....	28
KIA-11D23.....	29
KIA-11D24.....	30
KIA-11E23.....	30
KIA-11E24.....	31
KIA-11E25.....	32
KIA-11E26.....	32
KIA-11E27.....	33
KIA-11E28.....	33
KIA-11D26.....	34
KIA-11E30.....	34
KIA11-E31.....	35
KIA11-E33.....	36
KIA-11F31.....	36
KIA-11D27.....	37
KIA-11D28.....	37
KIA-11E69.....	38
KIA-11B03.....	39
KIA-11C04.....	39
KIA-11E34.....	40
KIA-11B04.....	41
KIA-11B05.....	42
KIA-11B06.....	42
KIA-11B08.....	43
KIA-11F20-B.....	44
KIA-11F21.....	44
KIA-11F22.....	45
KIA-11B09.....	45
KIA-11D11.....	46
KIA-11E09-2.....	47
KIA-11D12.....	47
KIA-11D13.....	48
KIA-11E11.....	49
KIA-11E12.....	49
KIA-11D14.....	50
KIA-11E13.....	50

KIA-11E14	51
KIA-11D15	52
KIA-11E35	52
KIA-11F32-B	53
KIA-11E36	53
KIA-11D13	54
KIA-11D29	54
KIA-11E38	55
KIA-11D01	55
KIA-11E40	56
KIA-11D30	57
KIA-11E41	57
KIA-11E42	58
KIA-11E44.....	58
KIA-11E45	59
KIA-11E46.....	59
KIA-11F33.....	60
KIA-11F34	60
KIA-11E49	61
KIA-11E50.....	62
KIA-11E51.....	63
KIA-11E52.....	63
KIA-11B13	64
KIA-11D31	65
KIA-11F36	65
KIA-11E53.....	66
KIA-11E54	67
KIA-11E55.....	67
KIA-11E56	68
KIA-11E57	68
KIA-11E58	69
KIA-11F06	70
KIA-11E61.....	71
KIA-11E62	71
KIA-11E63	72
KIA-11E64	72
KIA-11E65.....	73
KIA-11E66.....	74
KIA-11D33	74
KIA-11D34	75
KIA-11E67	76
KIA-11E68	76
KIA-11D35.....	77
KIA-11D37	77
KIA-11D36	78
KIA-11D38	78
KIA-11D39	79
KIA-11D40.....	80
KIA-11F37	80
KIA-11F38	81

KIA-11E70	81
KIA-11E71	82
KIA-11F39	83
KIA-11B12	83
KIA-11D09	84
KIA-11D21	84
KIA-11D22	85
KIA-11D25	86
KIA-11D41	86
KIA-11D42	87
KIA-11D43	88
KIA-11D44	88
KIA-11E03	89
KIA-11E05	90
KIA-11F24	91
KIA-11E37	91
KIA-11E39	92
KIA-11E60	92
KIA-11E67	93
KIA-11E72	93
KIA-11E73	94
KIA-11E75	95
KIA-11F23	95
KIA-11F40	96
KIA-11F41	96
KIA-11E74	97
KIA-11E29	98
KIA-11E15	98
KIA-11E76	99
KIA-11E77	99
KIA-11E78	100
KIA-11E79	101
KIA-11F19	101

KIA-11E01

REPUTASI AUDITOR MEMODERASI DETERMINAN KUALITAS LABA

Suwaldiman
Mujahid Hamzah Khalid

ABSTRACT

This study aims to test the impact of liquidity, leverage, institutional ownership, and firm size on earnings quality with auditor reputation as a moderating variable. The population of this study are infrastructure, utilities, and transportation sector companies listed on the Indonesia Stock Exchange for the period 2015-2022. The number of samples was selected using the purposive sampling method, which obtained 19 companies or 139 company data. This research analysis shows that liquidity, leverage, and firm size do not affect earnings quality. Meanwhile, institutional ownership has a significant positive effect on earnings quality. This research also reveals that auditor reputation cannot strengthen the impact of liquidity, leverage, institutional ownership, and firm size on earnings quality.

Keywords: auditor reputation, earnings quality, firm size, institutional ownership, leverage, liquidity.

KIA-11E04

Green Transformational Leadership Terhadap Perilaku Karyawan: Systematic Literature Review

Randika Shafly Fawwaz, Ismi Darmastuti
Economics Doctoral Program, UNDIP

Department of Management, Faculty of Economics and Business, Diponegoro University
Jl. Erlangga Tengah No. 17, Pleburan, Kota Semarang, Jawa Tengah
Email: randikashafly8@gmail.com

ABSTRACT

Companies and individuals recognize the seriousness of environmental issues and support the implementation of sustainable business models. Employee green behavior, which is a form of pro-environmental action in the workplace, is essential for organizations to achieve their regional conservation goals. To promote green transformational leadership, it is important to understand the causes and impacts of pro-environmental behaviors, as well as the factors that influence them. This systematic literature review offers a comprehensive review of research articles related to green transformational leadership on employee behavior. Derived from many articles on the application of green transformational leadership to the performance of conference presenters and participants. The systematic review of the literature in question utilized selected reporting methods for systematic reviews and meta-analyses. Analysis of several studies related to the benefits of green transformational leadership on academic

ability. Research in various journals shows that green transformational leadership has a secret strategy to teach leadership skills to students through harmonious values and invites students to explore the relationship between these people and others. . Empirical results support the hypothesis results which show that green transformational leadership style has an indirect influence on employee behavior through value alignment and the mediating effect that green identity can mediate.

Keywords: Systematic literature review, green transformational leadership, employee behavior.

KIA-11E03

CAREER OPPORTUNITY CHALLENGE IN THE ORGANIZATION, SYSTEMATIC LITERATURE REVIEW

Karmila Utari, Mirwan Surya Perdhana
Diponegoro University, Semarang, Indonesia

ABSTRACT

This study aims to investigate the trends in existing studies in the field of Career Opportunity Challenges in the organization in terms of definitions, theories, themes, and methodologies. Career opportunity challenge is one of the principal drivers of employee performance. This research is a systematic literature review conducted using the Preferred Reporting Items for Systematic Reviews and Meta-Analysis method, which is carried out systematically by adhering to the correct stages or research protocols with the Scopus database. A total of 32 articles published in 26 journals from 2021-2023 were selected. This study used systematic data to reveal trends in career opportunity challenges, quantitative analysis, and a literature review to define relevant themes within the topic. 32 articles were obtained that were appropriate to the topic and entered into Q1, Q2, and Q3 Scopus. A total of 16 articles or 50% Q1, 9 articles or 28,13% Q2, and 7 articles or 21,88% Q3. There are 7 research articles in the health research object category (21.88%). Health objects include, among others, respondents who come from health workers, for example, nurses, doctors, medical students, midwives, pharmacists, and psychologists. Meanwhile, research objects in the academic or educational category were 13 articles (40.63%), this number was the largest category in this literature review and dominated compared to other research objects. Furthermore, research related to career opportunity challenges has a research object that discusses gender equality, which assesses whether there are differences in treatment between men and women in the competition for a good career. There are 3 articles discussing gender equality or 9.38% of the total literature review. then there were 9 research articles with the objects studied, namely employees, 9 studies (28.13%). So that future research agendas can examine similar sectors (education) in different countries or with different objects. the previous article was carried out on average in European countries, namely 18.75%, followed by Australia with 5 articles or 15,63%. The next country that was the research location was the United Kingdom with 4 studies (12.5%), then the United States (US) 3 articles (9.38%). While in other countries there is one research each. These results indicate that in developed

countries there has been a lot of research related to career opportunity challenges, but there is still little research in developing countries. It is necessary to carry out tests in developing countries to see whether this topic is suitable for application in those countries so that a broader picture is obtained.

Keywords: *career opportunity; organization; career path; literature review.*

KIA-11D02

The Phenomenon of Corporate Social Responsibility and Firm Performance: A Systematic Literature Review

Yulius Wahyu Setiadi

Student Of Faculty Economics and Business, Universitas Diponegoro, Semarang,
Indonesia

ABSTRACT

For the past forty years, research on corporate social responsibility and its connection to business success has dominated the field of corporate social responsibility studies. Over time, the area has experienced tremendous advancements and changes. The growing spike in research articles in this area, particularly after 2010, indicates that scholars are very interested in examining the connection between corporate social responsibility and firm performance. The goal of this study is to draw attention to the growing body of information and research on corporate social responsibility and its impact on firm performance. In order to conduct a bibliometric study, research publications published in the Scopus database between 1990 and 2022—a span of 32 years—were chosen for this purpose.

Keywords: *corporate social responsibility, firm performance, financial, Biblioshiny, bibliometric analysis.*

KIA-11E07

PENGARUH PERUBAHAN TARIF PPN DAN RISIKO PERUSAHAAN TERHADAP PENGHINDARAN PAJAK PADA PERUSAHAAN PERTAMBANGAN BATUBARA

Iren Meita
Dade Nurdiniah

ABSTRACT

One of the largest contributors to state income is mining companies, where in 2019 mining companies contributed tax revenues of IDR 33.43 trillion. Based on Law No. 11 of 2020 concerning Job Creation which amends the VAT Law Article 4A paragraph (2), Coal was previously not subject to VAT, and in 2022 the VAT rate will change to

11%, which was previously 10%, so from this explanation the aim of this research is to determine the relationship between changes in VAT rates on tax avoidance and the relationship between company risk and tax avoidance. The research object used is from the Indonesian Stock Exchange for Coal Mining Companies in Indonesia from the year corresponding to the start of VAT imposition and changes in rates, namely 2021-2023. Data were analyzed using multiple regression analysis, and to determine the sample using purposive sampling technique. From the results of the hypothesis test, it was found that there is no significant relationship between changes in VAT rates and tax avoidance, and there is a significant relationship between company risk and tax avoidance..

Keywords: VAT Rates, Company Risk, Tax Avoidance

KIA-11D03

DAMPAK IMPLEMENTASI PSAK 71 DAN EFEKTIVITAS KOMITE AUDIT TERHADAP MANAJEMEN LABA DI SEKTOR PERBANKAN

Azizah Ulfah
Vera Diyanti

ABSTRACT

This study examines the influence of PSAK 71 implementation and audit committee supervision on restricting managerial discretion in loan loss provisions among 42 selected banks listed on the Indonesian Stock Exchange from 2017 to 2022. This research uses the Kanagaretnam et al., (2010) research model in measuring managerial discretion and the (Sitorus & Diyanty, 2019) scoring method in audit committee. Using this model, this research found that the implementation of PSAK 71 and audit committees had an impact on increasing bank managerial discretion. This explains that the implementation of PSAK 71 and the audit committee have not been able to limit managerial discretion, which may be due to the influence of unstable economic conditions due to the pandemic and countercyclical policy to anticipate the impact of the pandemic. Based on this, strategies for adjusting earnings management controls are very necessary in facing uncertain economic situations, such as the COVID-19 pandemic.

Keywords: Earnings management, PSAK 71, audit committee, pandemic COVID-19.

KIA-11D04

APAKAH CORPORATE GOVERNANCE DAN KINERJA PERUSAHAAN MENINGKATKAN SUSTAINABILITY REPORTING DISCLOSURE?

Pembayun Kinanti Retnaningrum
Nico Alexander

ABSTRACT

The operational activities of the company have the objective of maximizing profits. Every profit made will come at a cost of the social and environmental circumstances. The continual existence of humans and other living things associated with the company's operations will be impacted by this issue. Due to their need to survive, businesses are now more concerned with the environment and its surroundings, as shown by the CSR that they report on in their sustainability reports. The performance of the company and the presence of good corporate governance both support this disclosure. The purpose of this study was to gather empirical data regarding the impact of corporate performance and governance on sustainability report disclosure. The companies that are used are those that publish sustainability reports between 2020 and 2022 and are classified as basic material, cyclical, and non-cyclical companies. Purposive sampling was used to choose the research sample, which included 37 companies in total. Regression analysis on panel data was utilized to test the research hypothesis. The findings show that while leverage has a negative impact on disclosure in sustainability reports, governance, liquidity, and profitability have no effect on disclosure. Stakeholders can learn from this study what elements may improve the disclosure of information in corporate sustainability reports.

Keywords: Corporate Governance, Firm Performance, Sustainability Report.

KIA-11E08

PENGARUH LIQUIDITY, FIRM SIZE, FINANCIAL CONDITION, DAN VARIABEL LAIN TERHADAP AUDIT REPORT LAG

INDAH MARIANA PUTRI
MUHAMMAD ARIEF EFFENDI

ABSTRACT

The purpose of this research to obtain empirical evidencere related to the influence of Profitability, Liquidity, Firm Size, Size of Public Accounting Firm, Audit Committee Gender, and Financial Condition on Audit Report Lag. The population in this research is companies in the consumer cyclical and consumer non-cyclical sectors listed in Indonesia Stock Exchange (IDX) from 2020-2022. The data source in this research was obtained from Indonesia Stock Exchange (IDX). The sample selection method used purposive sampling with multiple regression analysis techniques, resulting in 179 companies that met all the research criteria, with a total of 537 data used in this research. The research results indicate that Profitability, Size of Public Accounting Firm, and Financial Condition have a negative influence on Audit Report Lag. However, Liquidiy, Firm Size, and Audit Committee Gender do not have an influence on Audit Report Lag.

Keywords: Audit Report Lag, Size of Public Accounting Firm, Audit Committee Gender, Financial Condition.

KIA-11F02

**PENGARUH PENGENDALIAN INTERNAL TERHADAP PENCEGAHAN
KECURANGAN**
(Studi Perspektif terhadap Pramuniaga dan Kasir pada 4000
Minimarket Ritel X di Jakarta)

Febrian Kwarto
Elfian Chandra

ABSTRACT

This research aims to analyze the impact of internal controls on fraud prevention efforts commonly occurring in retail businesses. Fraud is a serious issue affecting the retail industry, not only in Indonesia but worldwide. It is a major concern for business owners, employees, government, and the general public. This study is expected to assist companies in understanding the role of internal controls in preventing fraud, allowing them to design more effective policies.

The study population comprises Retail X, one of the largest minimarket chains in Indonesia. The research is conducted in Jakarta using a quantitative method, employing questionnaires, and involving 121 randomly selected samples from Retail X stores.

The independent variables in this study encompass pressure, opportunity, rationalization, competence, and arrogance, while the dependent variable is fraud prevention. The results of this research are expected to provide valuable insights for companies in addressing fraud issues and designing more effective fraud prevention policies. It also serves as a significant contribution to the government and society in maintaining business integrity and preventing losses due to fraud.

Keywords: internal control, financial report fraud.

KIA-11B01

**ANALISIS TUNNELING INCENTIVE, MEKANISME BONUS, TAX
MINIMIZATION DAN MULTINATIONALITY TERHADAP TRANSFER PRICING
PADA ERA PERUBAHAN TARIF PAJAK**

Britney Pranatyo
Paulina Sutrisno

ABSTRACT

The aim of this research is to determine the influence of tunneling incentives, bonus mechanisms, tax minimization, multinationality, leverage and intangible assets on transfer pricing decisions in consumer cyclical and non-cyclical companies listed on the Indonesia Stock Exchange. This research was carried out because there were still inconsistencies in the results of previous research and was carried out in the period

after the onset of COVID-19 which caused several changes to the tax rate rules in Indonesia. The population in this research is all companies in the consumer cyclical and non-cyclical sectors listed on the Indonesia Stock Exchange from 2020 to 2022. The research sample was obtained using a purposive sampling method, consisting of 59 companies that met the sampling criteria, with a total of 236 data. Statistical testing in this research uses the multiple regression method. The research results show that multinationality has a positive influence on transfer pricing. However, tunneling incentives, bonus mechanisms, tax minimization, leverage and intangible assets have no effect on transfer pricing.

Keywords: Transfer pricing, tunneling incentives, bonus mechanisms, tax minimization, multinationality.

KIA-11F03

PENGARUH GCG TERHADAP KINERJA KEUANGAN PERUSAHAAN PERBANKAN YANG TERDAFTAR DI BEI PERIODE 2020-2022

Intan Permata Sari
Maulana Malik Muhammad

ABSTRACT

This research aims to examine the influence of good corporate governance on the financial performance of banking companies on the Indonesia Stock Exchange in 2020-2022. The aim of this research is to determine the effect of implementing Good Corporate Governance on financial performance. The purpose of implementing GCG is to encourage the achievement of corporate sustainability through management based on the principles of transparency, accountability, responsibility, independence and fairness. This study uses a quantitative approach. The method used is the purposive sampling method. The population in this research is the annual financial reports of banking companies listed on the Indonesia Stock Exchange during the 2020-2022 period. The research results show that GCG proxies, namely, independent commissioners, managerial ownership, institutional ownership, audit committees influence the company's financial performance.

Keywords: audit committees, financial statement, independent commissioners, institutional ownership, managerial ownership

KIA-11F04

PENGARUH PROFITABILITAS, SOLVABILITAS, DAN RETURN SAHAM TERHADAP PENERIMAAN OPINI AUDIT GOING CONCERN

Angeline Aurelia
Florenzia Irena Lawita

ABSTRACT

The purpose of this study is to analyze the effect of profitability, leverage, and stock returns on going concern audit opinion. In this study, nominal scale computations on going concern audit opinion serve as the dependent variable. Profitability, leverage, and stock return are the independent variables in this study. The variables for profitability, leverage, and stock return are determined using a ratio scale, while the variables for going concern audit opinion are determined using a nominal scale. The population used is all of the mining sector companies that are listed on the Indonesia Stock Exchange (IDX) during 2020-2022. The number of samples in this study were 10 companies using a purposive sampling method so that 30 samples were obtained. This study used the logistic regression method using SPSS26 application. The result showed that profitability had a negative effect on going concern audit opinion, while leverage and stock return had no effect on going concern audit opinion.

Keywords: Going Concern, Leverage, Profitability, Stock Returns

KIA-11F05

PENGARUH FUNGSI AUDIT INTERNAL, KOMPLEKSITAS PERUSAHAAN, UKURAN KAP TERHADAP AUDIT FEE

Salsabila Nurkolifah
Florenia Irena Lawita

ABSTRACT

This research aims to examine the relationship between the internal audit function, company complexity, and the size of the public accounting firm with audit fee for manufacturing companies listed on the Indonesia Stock Exchange in 2017-2020. This research uses purposive sampling method with internal audit function, company complexity, and size of public accounting firm as independent variable and auditor fee as dependent variable. The results of this study indicate that the internal audit function has a negative effect on audit fee, company complexity, and the size of the Public Accounting Firm have a positive effect on audit fee. From the results of this study has proven the hypothesis that has been proposed. With the results of this study, it can be proven that the role of the external auditor is very important and has a great responsibility, leading to higher audit fee as well.

Keywords: audit fee, company complexity, internal audit function, size of public accounting firm

KIA-11F06

PENGARUH *AUDIT TENURE*, *AUDIT FEE*, DAN UKURAN PERUSAHAAN TERHADAP KUALITAS AUDIT

Henry Irwan
Maulana Malik Muhammad

ABSTRACT

This study was conducted to determine the effect of the variables Audit Tenure, Audit fee, and Company Size on Audit Quality. The data used in this study are secondary data obtained from the financial statements of banking sub-sector companies listed on the Indonesia Stock Exchange in 2020-2022 which were selected using purposive sampling method. The data obtained were 47 companies with a total sample of 108. The data analysis technique used was logistic regression analysis using SPSS 26. The results of this study indicate that audit tenure has no effect on audit quality. Meanwhile, audit fees and company size have a positive effect on audit quality.

Keywords: audit fee, audit tenure, audit quality, company size

KIA-11F09

PENGARUH PEMUTIHAN PAJAK, KESADARAN WAJIB PAJAK, DAN PENGETAHUAN PERPAJAKAN TERHADAP KEPATUHAN WAJIB PAJAK BELITUNG TIMUR

Jema Kurlia
Florenzia Irena Lawita

ABSTRACT

The study aims to analyze the influence of tax amnesty, awareness on taxpayer, and taxation knowledge on the compliance of motor vehicle taxpayers in East Belitung. The author conducted a quantitative study using statistical methods, specifically structural equation modeling (SEM) with the partial least squares (PLS) or smartpls software. This study uses primary data collected through the distribution of questionnaires with a sampling method is a purposive sampling. The respondents of this study are taxpayers who own motor vehicle, both two wheeled and four wheeled with vehicle registration numbers in East Belitung with 100 respondents. The result of this study explain that the variables of tax amnesty, awareness on taxpayers, and taxation knowledge have a positive and significant effect of motor vehicle taxpayers in East Belitung.

Keywords: awareness on taxpayers, motor vehicle taxpayers, tax amnesty, taxation knowledge.

KIA-11D06

KINERJA KEUANGAN SEBELUM DAN SESUDAH PENCABUTAN PPKM

Morens Efrain Saroinsong

Lintje Kalangi

Sintje Rondonuwu

Fakultas Ekonomi dan Bisnis, Universitas Sam Ratulangi

ABSTRACT

This research aims to evaluate the impact of the repeal of the PPKM policy on the financial performance of non-cyclical consumer sector companies listed on the Indonesia Stock Exchange. The focus of the analysis is on two main performance indicators, namely debt to asset ratio and earnings per share, for 2022 before the repeal of PPKM and 2023 after the repeal of the policy. There were 45 samples selected from 122 companies using the purposive sampling method. The analysis techniques in this research uses different tests and statistical processing applications, namely SPSS V25. The research results show that there is significant difference in financial performance as measured using the debt to asset ratio and earning per share between 2022 and 2023 after the revocation of the PPKM policy.

Keywords: financial performance, debt to asset ratio, earning per share, PPKM.

KIA-11C02

PENGARUH EARNINGS MANAGEMENT DENGAN DIMODERASI KONEKSI POLITIK TERHADAP TAX AVOIDANCE

Sherly Ellen

Agustin Palupi

ABSTRACT

This research was conducted to obtain empirical evidence regarding the effect of Earnings Management, firm size, leverage, profitability, institutional ownership, and audit committee as independent variables on tax avoidance with political connection moderating Earnings Management. This type of research is a quantitative research using secondary data sources obtained from the company's financial statements. The population used in this study are consumer cyclical and consumer non-cyclical sector companies listed on the Indonesia Stock Exchange (IDX) in the 2020-2022 period. In this study, the sampling technique used was the purposive sampling method with 5 predetermined research criteria to obtain a total sample of 58 companies or as many as 174 research data. The data analysis technique in this study used multiple regression analysis to test the hypothesis. The results of the analysis of this study indicate that the variable firm size and profitability has a significant positive effect on tax avoidance and leverage has a significant negative effect on tax avoidance. Meanwhile, the variable Earnings Management, institutional ownership, and audit committee

have no effect on tax avoidance, with political connection does not moderate the influence of Earnings Management on tax avoidance.

Keywords: Tax avoidance, Earnings Management, Political Connection.

KIA-11F12

ANALISIS PENGARUH NET PROFIT MARGIN, DEBT TO EQUITY RATIO DAN EARNINGS PER SHARE PADA HARGA SAHAM

Yustinus Rawi Dandono
Ida Adhani

ABSTRACT

This research aims to determine the influence of NPM, DER, and EPS on share prices of manufacturing companies in the food and beverage sector partially and simultaneously. This research was conducted on 8 companies from 2016 to 2020. The method used was the purposive sampling method. The research findings partially show that NPM, DER, and EPS have a positive and significant effect on stock prices, while simultaneously show that NPM, DER, and EPS have a positive and significant effect simultaneously or together on stock prices. The coefficient of determination value is 65.3%, while the remaining 34.7% is explained by other variables not studied such as interest rates, ROA, ROE or inflation. The difference in this research lies in the research object, research time, measurements. instruments, literature used, theories used and research results. This research is expected to be able to provide benefits in the financial sector of a company and assess profit margins, debt to equity ratios, earnings per share and share prices..

Keywords: NPM, DER, EPS, Stock Price.

KIA-11D07

PERSPEKTIF FINANCIAL SELF EFFICACY DAN FINANCIAL KNOWLEDGE DALAM PENGELOLAAN KEUANGAN PRIBADI MAHASISWA S-1 AKUNTANSI

Nelli Novyarni
Destria Ayu Atikah
Sekolah Tinggi Ilmu Ekonomi Indonesia, Jakarta
Reni Harni
Kartijo
Universitas Sali Al Aitaam, Bandung

ABSTRACT

Personal financial management is something that is important for all groups, one of which is students. Students are always identical with an up-to-date attitude to meet primary and secondary needs. This needs to be applied so that there is no failure in managing personal finances by applying financial knowledge. This study aims to determine the effect of financial self-efficacy and financial knowledge on the personal financial management of S-1 Accounting students. This study uses descriptive research in the form of qualitative data which is quantified using a Likert scale. The data used in this study are primary data and secondary data. The data collection technique used was through distributing questionnaires in the form of Google Forms. The data analysis method used classical assumption test, multiple linear regression analysis test and hypothesis testing. The results of research from data processed using SPSS Version 26 statistical calculations, found that financial self-efficacy has a significant effect on personal financial management with a significance value of $0.040 < 0.05$. Financial knowledge has a significant effect on personal financial management with a significance value of $0.007 < 0.05$ and simultaneously states that financial self-efficacy and financial knowledge simultaneously affect personal financial management.

Keywords: Financial Self-efficacy, Financial Knowledge, Financial Management

KIA-11D08

ANALISIS PENGUNGKAPAN SUSTAINABILITY REPORT DAN KINERJA KEBERLANJUTAN PADA PERUSAHAAN BUMN KLASER ENERGI, MINYAK, DAN GAS

Harbi Ash Shidiq
Adam Zakaria
Hafifah Nasution

ABSTRACT

This study aims to analyze the disclosure of Sustainability Report (SR) and sustainability performance in Energy, Oil, and Gas Cluster BUMN Companies. This research takes PT Perusahaan Listrik Negara (Persero) and PT Pertamina (Persero) as research subjects. The research method used is descriptive quantitative method. The variables studied include Sustainability Report and sustainability performance. The results of this study indicate that the level of disclosure of Sustainability Report (SR) of PT Perusahaan Listrik Negara (PLN) and PT Pertamina shows a positive increase. PT PLN recorded an increase from 84% in 2021 to 88% in 2022. Meanwhile, PT Pertamina recorded an increase from 88% in 2021 to 100% in 2022. This increase reflects the company's commitment and efforts in improving transparency and accountability related to sustainability. The sustainability performance of PT Perusahaan Listrik Negara (PLN) and PT Pertamina has made positive achievements in environmental, social and economic aspects. Although there is an increase in environmental impacts, the companies still strive to reduce negative impacts by making positive contributions to ecosystem preservation. The results of this study can increase company awareness

of the importance of sustainability. By realizing that sustainability performance can improve the company's reputation and increase trust from stakeholders.

Keywords: Sustainability Report, Sustainability Performance, SOEs, PT Perusahaan Listrik Negara, PT Pertamina

KIA-11F14

ANALISIS PENGARUH FIRM SIZE, STRUKTUR MODAL, DAN GOOD CORPORATE GOVERNANCE TERHADAP HARGA SAHAM PADA PERUSAHAAN MANUFAKTUR SUB SEKTOR MAKANAN DAN MINUMAN

Ida Adhani
Setiasih
Adhitama

ABSTRACT

The Effect of Firm Size, Capital Structure, and Good Corporate Governance (consisting of Board of Commissioners) on Stock Prices in Food and Beverage Manufacturing Companies Listed on the Indonesia Stock Exchange (IDX) in 2018-2022. This study aims to determine the effect of firm size, capital structure, and good corporate governance (consisting of board of commissioners) on stock prices in food and beverage manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2018-2022. The data used in this study is secondary data with purposive sampling method. From 31 populations, there are 8 samples of food and beverage manufacturing companies that meet the criteria as samples. The research method used in this study is multiple linear regression with classical assumption test requirements, followed by partial significance using hypothesis test, namely T test, while to know simultaneously using F test with significance level of 5%. The study shows partial results (T test) with the results of firm size having a negative and significant effect on stock prices, capital structure having a positive and significant effect on stock prices, and board of commissioners having a positive and significant effect on stock prices. And for the simultaneous research results (F test) showed the results of firm size, capital structure, and board of commissioners simultaneously affect stock prices. In addition, the predictive ability of the three unconstrained variables against stock prices can be seen from the coefficient of determination value of 53.6%. while the rest is 46.4% explained by other variables that are not studied outside the research model.

Keywords: Firm Size, Capital Structure, Good Corporate Governance, and Board of Commissioners.

KIA-11F15

PENGARUH KUALITAS AUDITOR, LIKUIDITAS, PROFITABILITAS DAN SOLVABILITAS TERHADAP OPINI AUDIT GOING CONCERN PADA MASA PANDEMI COVID-19

Desika Andriani
Sri Rahayu
Mohammad Yamin
Bintoro Ariyanto
Yohanes Parmin
Fajar Purwadi

ABSTRACT

This research aims to test and determine the influence of auditor quality, liquidity, profitability and solvency on the Going Concern Audit Opinion Empirical Study on Tourism, Hotel and Restaurant Sector companies listed on the Indonesian Stock Exchange. The data used in this research is secondary data obtained from collecting Annual Financial Reports which can be found on the Indonesia Stock Exchange (BEI) website. The sampling method uses logistic regression analysis. The analytical method used is descriptive statistical analysis, multicollinearity test, logistic regression analysis test using the Statistical Package for Social Sciences (SPSS) version 25 program. Based on the results of the Omnibus Tests of Model Coefficients test, a Chi-square result of 25,791 with Degree of Freedom (df) was obtained.) of 4 and a significance value of 0.000, which is below 0.05. Thus, simultaneously Auditor Quality, Liquidity, Profitability, Solvency, influence the Going Concern Audit Opinion.

Keywords: Auditor Quality, Liquidity, Profitability, Solvency, and Going Concern Audit Opinion

KIA-11F16

PENGARUH KEPATUHAN WAJIB PAJAK, PENERIMAAN PAJAK, DAN PENAGIHAN PAJAK TERHADAP PENERIMAAN PPH BADAN DI KANTOR PELAYANAN PAJAK (KPP) PRATAMA JAKARTA KEBAYORAN LAMA

Sri Rahayu
Ida Adhani
Yustinus Rawi Dandono
Oktovina Deci R.
Shaufa
Ragil Ayu

ABSTRACT

This research aims to determine the effect of taxpayer compliance on corporate income tax revenue, the effect of tax inspection on corporate income tax revenue, the effect of tax collection on corporate income tax revenue, the influence of taxpayer compliance, tax audit and tax collection on corporate income tax revenue. The population in this study are corporate taxpayers registered at the Jakarta Kebayoran Lama Primary Tax Service Office. The sampling technique uses the Purposive Sampling method. The analysis technique used in this research is multiple linear regression analysis with SPSS Version 25 Software for Data Processing. The results of this research partially show that the t test for the Independent Taxpayer Compliance variable has a significant effect on Tax Revenue. Tax Collection does not have a significant effect on Income Tax Revenue. The results of the F test simultaneously or together have a significant effect on Corporate Income Tax Revenue

Keywords: *Effect of Taxpayer Compliance, Tax Audit, Tax Collection, Corporate Income Tax Revenue.*

KIA-11F17

FAKTOR KEUANGAN DAN NON-KEUANGAN TERHADAP HARGA SAHAM KLUB-KLUB SEPAK BOLA EROPA

Huda Aulia Rahman
Muhammad Takrim

ABSTRACT

The aim of this research is to examine the influence of financial and non-financial factors on the share prices of European football clubs. Financial factors are measured by financial ratios in the form of profitability ratios, liquidity ratios, solvency ratios and activity ratios, while non-financial factors are measured by football performance. The sample used is European football clubs that sell their shares on the stock exchange for the research period 2021-2023. Data testing was carried out using multiple linear regression analysis with SPSS 26. The results of this research are that the only financial factor that influences share prices is liquidity, while the other three ratios do not influence share prices. Non-financial factors in the form of football performance have a positive effect on stock prices.

Keywords: *Profitability ratio, Liquidity ratio, Solvency ratio, Activity ratio, Football performance, Stock prices.*

KIA-11E09

OPINION SHOPPING, KUALITAS AUDIT, DAN KONDISI KEUANGAN PERUSAHAAN VERSUS OPINI AUDIT GOING CONCERN

Anisa'A Silfitri
Widyaningsih Azizah
Nelyumna Rizal

ABSTRACT

The auditor's going concern audit opinion is an audit opinion that has been modified by the auditor to consider the possibility of the inability of a company's business continuity to continue its company. Auditors can't seem to simply accept management's optimistic viewpoints. The ability of the business to continue operating for the ensuing year is the main subject of the going concern review. This research is encouraged by the findings of earlier investigations that produced disparate results. This study looked at the impact of audit quality, opinion shopping, and the company's financial health on audit opinion. A logistics and transportation company listed on the Indonesia Stock Exchange for the 2019-2022 period serves as the research sample. Hypothesis testing is done using logistic regression. The results of this study indicate that opinion shopping has a significant negative effect on going concern audit opinion, so the first hypothesis proposed is proven. While the second and third hypotheses are not proven, the results of this study prove that audit quality and the company's financial condition have no significant effect on going concern audit opinion.

Keywords: Going Concern Audit Opinion, Opinion Shopping, Audit Quality, Company Financial Condition.

KIA-11F18

THE EFFECT OF DEFERRED TAX COSTS, TAX PLANNING AND DEFERRED TAX ASSETS ON EARNINGS MANAGEMENT

Agnes Tiwan Andani
Prisila Damayanty
Tyara Amalia

ABSTRACT

This study aims to examine the effect of deferred tax expense, tax planning and deferred tax assets on earnings management. The population in this study were all property and real estate companies listed on the Indonesia Stock Exchange (IDX) in 2018-2021. Sampling in this study using purposive sampling method with certain criteria so that a sample of 15 companies was obtained as a research sample. The data analysis method in this study used multiple linear regression analysis with the statistical tool SPSS Version 26. The results of this study indicate that deferred tax expense, tax

planning has a significant effect on earnings management. Meanwhile, deferred tax assets have no significant effect on earnings management, while deferred tax expense, tax planning and deferred tax assets have a significant effect on earnings management together. Which means that with good tax planning earnings management practices can be avoided and the act of manipulating the condition of the company's financial statements can be presented properly in accordance with the actual situation.

Keywords: *Deferred Tax Expenses, Tax Planning, Deferred Tax Assets and Profit Management.*

KIA-11E10

HARGA SAHAM PERBANKAN: FAKTOR-FAKTOR YANG MEMPENGARUHINYA

Alya Salsabila Wahyudhianty
Lucia Ari Diyani

ABSTRACT

This research aims to determine the influence of Return On Assets, Return On Equity, Loan to Deposit Ratio, and Non Performing Loan on Share Prices in Banking Companies Listed on the Indonesia Stock Exchange for the 2019-2022 period. This research uses quantitative descriptive methods. The sample for this research consisted of 25 banking companies with 100 data taken using purposive sampling techniques. The data analysis technique used is multiple regression analysis using SPSS 25. The results of this research show that simultaneously Return On Assets, Return On Equity, Loan to Deposit Ratio, and Non Performing Loan have a significant effect on stock prices. Meanwhile, partially Return On Assets, Loan to Deposit Ratio, and Non Performing Loan have a negative and significant effect on stock prices. Return On Equity has a positive and significant effect on share prices.

Keywords: *Return On Assets, Return On Equity, Loan to Deposit Ratio, Non Performing Loan, Stock Price*

KIA-11C03

APAKAH GREEN INNOVATION DAN ECO-EFFICIENCY MERUPAKAN FAKTOR PENENTU NILAI PERUSAHAAN?

Lina
Siti Khodijah

ABSTRACT

Industry, globalization, and environmental issues play an important role in the development of a country. The decline in stock prices in the energy sector, especially mining companies, is influenced by government policies, such as plans to retire

power plants. Companies are required to pay attention to environmental impacts by implementing green innovation and eco-efficiency to increase firm value. Literature studies show mixed results on the effect of GreenInnovation on firm value, highlighting the need for further research. This study analyzes the impact of green Innovation and eco-efficiency on the value of mining companies on the Indonesia Stock Exchange (IDX) from 2018 to 2022. Green Innovation is measured through green process innovation, while eco-efficiency is proxied by an ISO 14001 certificate. The research method uses secondary data, which is obtained through the financial statements of companies that are research samples where the financial statements have passed the audit process and are generally published in the 2018 - 2022 period both on the company's official website and from the official website of the Indonesia Stock Exchange (IDX), involving, descriptive statistics, correlation analysis, and classical assumption tests. The results show that green innovation has a positive influence on firm value, signaling an increase in value when firms adopt green innovation. ISO 14001 certificate, as an indicator of eco-efficiency, also has a positive and significant impact on firm value, reflecting market recognition of ecological efficiency.

Keywords: Green innovation, eco-efficiency, firm value, Indonesia.

KIA-11E16

IMPLEMENTASI, DAMPAK DAN PERKEMBANGAN SISTEM ERP DI ERA 4.0: SUATU KAJIAN LITERATUR

Ririn Akhriani
Andi Batari Annisa Maknun
Safa Rifha'atul Mahmuda Arpan
Grace T. Pontoh
Aini Indrijawati

ABSTRACT

Technological advancements, application, and system development help organizations track and improve their performance. The software system commonly used by organizations for a long time is Enterprise Resource Planning (ERP). The purpose of this study is to determine and analyze the implementation, impact, and improvement of accounting information system based ERP in the 4.0 era. This research was conducted using the Systematic Literature Review (SLR) method. This study found that ERP has a big role in the 4.0 era. Namely, the implementation of ERP systems provides benefits including increased flexibility, providing more and better quality information, and improving the quality of financial statements. The limitations in this study lie in previous research which still does not discuss the 4.0 era. So it is recommended for further research to use variables outside of this study.

Keywords: ERP, Accounting Process, Accounting Information System (AIS), Era 4.0

KIA-11E17

KAJIAN LITERATUR SISTEMATIS TINJAUAN PENERIMAAN TEKNOLOGI DALAM KONTEKS *BLOCKCHAIN*

Aulia Rahmadani M
Nur Melianda Herman
Aini Indrijawati
Grace T. Pontoh

ABSTRACT

Blockchain technology, which initially developed as the enabling technology for the cryptocurrency bitcoin, has evolved into a significant innovation in various industry sectors. The number of publications addressing blockchain acceptance has also increased significantly. Therefore, a systematic literature review was conducted to provide a comprehensive analysis related to technology acceptance in the context of blockchain. This study identified 39 relevant Scopus-indexed literatures between 2019 and 2023, including methods, sectors, key models, and influential factors in blockchain acceptance. The results showed that blockchain technology acceptance is mostly analyzed using the Technology Acceptance Model (TAM), which has the ability to explain how users accept and apply technology. Other results show that the most dominant factor in influencing blockchain acceptance is perceived usefulness, which is a view of how users see the practical benefits gained through accepting the technology. The results of this review study shed light on current research directions relating to technology acceptance, which in this case is blockchain, and serve as a reference for further research on blockchain studies.

Keywords: *Technology Acceptance, Blockchain, Systematic Literature Review.*

KIA-11F25

ANALISIS DAMPAK PROFITABILITAS, PERTUMBUHAN PERUSAHAAN, UKURAN PERUSAHAAN TERHADAP NILAI PERUSAHAAN

Veny
Angeliani
Steven Emmanuel Dharmawan
Fakultas Ilmu Sosial dan Humaniora, Universitas Bunda Mulia

ABSTRACT

This research was conducted to see the influence of profitability, company growth and company size on the value of consumption sector companies from 2019 to 2022. This research will be carried out using panel data regression, using the evIEWS application. The measurements used for the profitability variable are ROA, company growth with the percentage change in asset value and company size with the natural logarithm

of total assets and company value with PBV. From the results of the Chow Prob Cross Section Chi-square test is 0.000 and the results of the Hausman test, the random Prob Cross Section value is 0.0001, the panel data regression model that will be used is the fixed effect model. The fixed effect model result shows that the positive value is not significant on firm value, otherwise company growth and firm size have an insignificant negative effect on firm value.

Keywords: ROA. Company Growth, Firm Size, Firm Value

KIA-11F26

PENGARUH PERTUMBUHAN PENJUALAN, BOARD GENDER DIVERSITY, DAN MANAJEMEN LABA TERHADAP KINERJA KEUANGAN

Merisca Febriani
Fitriyah Nurhidayah

ABSTRACT

Financial performance is an illustration of how management manages the Company well. The level of fluctuation that occurs in financial performance can be influenced by several factors, both external and internal factors of the company, therefore the research conducted aims to analyze and determine the relationship between sales growth, board gender diversity, earnings management on financial performance in 41 State-Owned Enterprises (BUMN) companies for the time period 2018 to 2022 which are used as the research population. To determine the research sample, this study used purposive sampling technique with several predetermined criteria so that the research data became 125 data. Research using a quantitative approach using e-views 13 software to manage data. After testing, the results showed that partially sales growth, and board gender diversity affect financial performance. However, the earnings management variable has no effect on financial performance. Simultaneously, the variables of sales growth, board gender diversity, and earnings management have an influence on financial performance.

Keywords: Board Gender Diversity, Financial Performance, Earnings Management, Sales Growth

KIA-11D16

PERAN AI DALAM MENINGKATKAN KUALITAS AUDIT: TINJAUAN LITERATUR YANG SISTEMATIS

Alya Fadilla
Elwiyani Army
Yunda Dwi Putri Rustam
Aini Indrijawati
Grace T. Pontoh

ABSTRACT

The purpose of this research is to find out how the role of AI in improving audits. The method used in this research is the Systematic Literature Review (SLR) method. Data is obtained from the review of research journal articles related to the latest information related to the role of Artificial Intelligency in helping auditors to facilitate work in the audit process. Based on the results of the study, it was found that AI can provide the potential to improve and provide convenience in the world of auditing. AI can be used to analyze financial data, and the use of AI increases the level of more effective auditing of protocols and saves more computing resources for the audit system.

Keywords: *AI, Auditing, Systematic Literature Review*

KIA-11D17

PENGARUH BIAYA LINGKUNGAN DAN KUALITAS PRODUK TERHADAP KEUNGGULAN BERSAING MELALUI KINERJA KEUANGAN SEBAGAI VARIABLE MEDIASI (STUDI PADA INDUSTRI PRODUK ROTI DAN KUE DI KOTA PALU)

Radha Martina Devi
Nina Yusnita Yamin
Radha Martina Devi

ABSTRACT

This research aims to determine and analyze the influence of each variable on environmental costs, product quality, competitive advantage and financial performance. This research uses quantitative methods, explanatory research type. The sample for this research was 49 respondents. Data collection was carried out using questionnaires, literature studies and interviews. Data collection in this research is primary and secondary data. Data analysis used in this research is in the form of convergent, discriminant, reliability tests, path equality tests and hypothesis tests using partial least squares. The research results show that environmental costs have a positive and significant effect on competitive advantage. Product quality has a positive and significant effect on competitive advantage. This shows that product quality is a benchmark for the competitive advantage of competing companies. Competitive advantage has a positive and significant effect on financial performance. Environmental costs have a positive and significant effect on financial performance. Product quality has a positive and significant effect on financial performance. This means that the better the product quality of the industry you own, the better the financial pattern of the industrial company. Environmental costs through financial performance have a positive value and significantly influence competitive advantage, the better managing environmental performance (costs) can influence the level of industrial financial performance so that it can create a competitive advantage in market share. Product quality through financial performance has a significant influence on competitive advantage, the better processing of product quality from the industry affects the level of financial performance that is owned so that it can compete in a superior and good industry.

Keywords:*Environmental Costs, Product Quality, Competitive Advantage, Financial Performance.*

KIA-11F27

FAKTOR-FAKTOR YANG MEMPENGARUHI KEPATUHAN WAJIB PAJAK DALAM MEMBAYAR PAJAK KENDARAAN BERMOTOR DI JAKARTA PUSAT

Livia Bela Saputri
Yohanes
Trisakti School of Management

ABSTRACT

The research aims to empirically establish the influence of taxpayer awareness, service quality, tax socialization, compliance costs, e-SAMSAT implementation, and moral obligation on the compliance of motor vehicle taxpayers. The study focuses on individual taxpayers with registered motor vehicles at SAMSAT Central Jakarta. Sample selection utilized the convenience sampling method, with a total of 228 respondents and 129 sampled respondents. The research employed the method of multiple regression analysis. The findings indicate that taxpayer awareness, e-SAMSAT implementation, and moral obligation significantly impact the compliance of motor vehicle taxpayers. However, service quality, tax socialization, and compliance costs do not affect the compliance of motor vehicle taxpayers. Taxpayer awareness can be enhanced through educational campaigns. Increased e-SAMSAT implementation can reduce administrative costs and improve efficiency, making the tax obligation fulfillment process more accessible. Higher moral obligation fosters taxpayer engagement and contribution to financing public services and infrastructure provided by the government.

Keywords: Compliance, awareness, e-SAMSAT implementation, moral obligation, motorized vehicles.

KIA-11F28

THE MEANING OF FEES IN THE MA'SANDUK RITUAL RAMBU SOLO FUNERAL TRADITIONS IN TORAJA

Dhea Putri
Fakultas Ekonomi dan Bisnis, Universitas Tadulako

ABSTRACT

This research aims to determine the meaning of costs at the ma'sanduk ritual stage in the Rambu Solo burial custom in Sadan Balusu, North Toraja Regency. This research uses descriptive qualitative methods by applying Miles Huberman's data analysis stages. The traditional Rambu Solo funeral ceremony for the North Toraja people aims to honor the spirit or soul of someone who died and send it to the spirit world or can be said to be a form of perfecting the spirit of a deceased human being. The Rambu Solo ceremony is carried out by the Toraja people based on the beliefs they hold and

based on social level, as well as the throne, customs and customs that have been passed down from generation to generation. The Ma'sanduk ritual is one of the stages in the Rambu Solo funeral custom which is carried out by distributing food ingredients in the form of meat, rice, drinks, betel and other equipment. Research findings show 4 strata in society, namely to'parenge, to'makaka, padampi, tulak, bala in the strata of society. The benefit of the ma'sanduk ritual is to get to know the close family of the deceased and there are certain parts given to relatives of the deceased and also close family. This is a symbol of brotherhood.

Keywords: Cost, Rambu Solo, Ma'sanduk

KIA-11E18

PENGARUH KOMITMEN ORGANISASI, PENDIDIKAN BERKELANJUTAN DAN PENGALAMAN KERJA TERHADAP PENERIMAAN PERILAKU MENYIMPANG AUDITOR

Igit Nurhidayat, Petrus Ridaryanto
Universitas Katolik Indonesia Atma Jaya

ABSTRACT

Research was conducted to determine the effect of organizational commitment, continuing education and work experience on the acceptance of auditors dysfunctional behavior. The data was collected using the probability non purposive sampling method. The analytical method used is multiple regression to determine the respective effects of the variables of organizational commitment, continuing education and work experience on the acceptance of auditors' dysfunctional behavior. The results stated that organizational commitment has no effect on the acceptance of auditors dysfunctional behavior while continuing education and work experience have a negative effect.

Keywords: Organizational Commitment, Continuing Education, Work Experience, Dysfunctional Audit Behavior.

KIA-11E19

ANALISIS PENGARUH AUDIT FEE DAN JUMLAH PARTNER TERHADAP AUDITOR SWITCHING PADA PERUSAHAAN SEKTOR PROPERTI, REAL ESTATE, DAN KONSTRUKSI BANGUNAN YANG TERDAFTAR DI BEI TAHUN 2018-2022

Laurensia Yuwono
Petrus Ridaryanto
Universitas Katolik Indonesia Atma Jaya

ABSTRACT

This research aims to analyze the impact of audit fees and the amount of partners on management decisions regarding auditor switching in companies within the property, real estate, and construction sectors listed on the Indonesia Stock Exchange (IDX) from 2018 to 2022. The research method employed is logistic regression analysis using the Statistical Product and Service Solutions or commonly known as SPSS software. The sampling technique utilized in this study is purposive sampling, with audit fees obtained from the companies' annual reports and the public accountant office database from the Financial Services Authority (OJK) serving as the data source. The study includes a total of 87 data samples based on the specified criteria. The research findings indicate that the audit fee variable does not have a significant impact on auditor switching, while the number of partners variable shows a negative influence on auditor switching.

Keywords: Auditor Switching, Audit Fee, Amount of Partners

KIA-11E20

PENGARUH INDEPENDENSI AUDITOR, PENGALAMAN KERJA AUDITOR, DAN KOMPLEKSITAS PERUSAHAAN TERHADAP KUALITAS AUDIT KANTOR AKUNTAN PUBLIK

Jevon Owen
Petrus Ridaryanto
Universitas Katolik Indonesia Atma Jaya

ABSTRACT

Quality audit results are the goal that all companies around the world want to achieve when the audit process is carried out on the company. The auditor has an important role in the audit process as the party who conducts the audit and determines how the audit results of the audited company. In doing their job, auditors must have certain qualities and consider many things so that the results of their work can be maximized. This study aims to analyze the effect of auditor independence, auditor work experience, and company complexity on audit quality. The research method used is quantitative research method using a questionnaire as a data collection medium. The data used in the study are primary data with data sources for auditors who work at public accounting firms (KAP) in Indonesia. The data in this study were processed using SPSS data processing software with multiple linear regression analysis methods. The results of the study are auditor independence, auditor work experience and company complexity have a positive effect on audit quality.

Keywords: audit quality, auditor independence, auditor work experience, company complexity

KIA-11E21

PENGARUH AUDIT FEE DAN AUDIT TENURE TERHADAP KUALITAS AUDIT PADA PERUSAHAAN PERBANKAN YANG TERDAFTAR DI BURSA EFEK INDONESIA

Ferdinandus Adi Krismanto
Petrus Ridaryanto
Universitas Katolik Indonesia Atma Jaya

ABSTRACT

This study aims to analyze the effect of audit fees and audit tenure on audit quality in banking companies that have been listed on the Indonesia Stock Exchange for the period 2018-2022. Determination of the research sample using purposive sampling method and resulted in 33 banking companies with 165 samples. This research data is obtained from the company's audited and published financial statements. The research method used in this research is descriptive statistical analysis and logistic regression analysis with a significance value set at 5% or 0.05 using IBM SPSS software version 25.00. Measurement of the audit fee variable is proxied using the ln value of professional fees contained in the financial statements. Measurement of the audit tenure variable by giving a value based on the year of engagement between the company and the public accounting firm. And audit quality is measured by giving a value of 1 for big four KAP and a value of 0 for non-big four KAP. The results of this study indicate that the audit fee variable has a positive effect on audit quality and the audit tenure variable also has a positive effect on audit quality.

Keywords: *audit fee, audit tenure, audit quality*

KIA-11D19

ANALISIS PENGARUH PENGUMUMAN DIVIDEN DAN EX DIVIDEN TERHADAP HARGA SAHAM SEBELUM DAN SAAT PANDEMI DI INDONESIA PADA TAHUN 2018 - 2021

Christabella Handayani
Weli

ABSTRACT

The many different views on the influence of dividend announcements and ex-dividend dates on share prices are still being debated. Apart from that, the Covid-19 pandemic that has occurred over the past few years has also affected the Indonesian economy, including the stock market. Therefore, this research was conducted to analyze the influence of dividend announcements and ex-dividend dates on stock prices, as well as the influence of investor response on share prices when dividends are distributed before and during the pandemic. The population of this research are companies

registered on the IDX and distributing dividends during 2018 - 2021. The sampling technique used was purposive sampling and produced 181 observation data. Data was processed using SPSS software with descriptive analysis and hypothesis testing. The results obtained are that dividend announcements and the pandemic have a positive effect on stock prices, while the ex-dividend date does not have an effect on stock prices.

Keywords: Stock Price, Signal Theory, Dividend Announcement, Ex-Dividend Date, Pandemic.

KIA-11F29

PENGARUH KUALITAS AUDIT TERHADAP KUALITAS LAPORAN KEUANGAN PADA PERUSAHAAN PERBANKAN YANG TERDAFTAR DI BEI

Josephine Valentine Feybriani

Felice Valencia

Santy Setiawan

Fakultas Bisnis, Universitas Kristen Maranatha

ABSTRACT

The goal of this study was to ascertain whether the quality of financial statements impacted by the audit quality. The samples used in this study amounted to 45 samples, which focused on a banking company that was listed on the Indonesia Stock Exchange. Purposive sampling procedures were employed to obtain the samples, and outlier data was subtracted. The study's secondary data was obtained from the Indonesia Stock Exchange which is then processed. Audit quality variable in this study were measured using dummy variables, where big four public accountants were assigned a value of one whereas non-big four public accountants were assigned a value of zero. The ratio of return on equity serves as a proxy for the quality of financial reporting variable. The normality, heteroscedasticity, autocorrelation, and outlier tests are the classic assumption tests used in this study. Simple linear regression was utilized to evaluate the premise of this study. According to the findings of the tests that were conducted, the quality of the audit has an impact on the quality of the financial statements.

Keywords: Audit, Audit Quality, Quality of Financial Statements, ROE.

KIA-11E22

PENGARUH KINERJA KEUANGAN DAN RISIKO KEBANGKRUTAN TERHADAP NILAI PERUSAHAAN DENGAN LIKUIDITAS SEBAGAI VARIABEL MODERASI

Partogian Sormin

Fransisca Grace Monintja

ABSTRACT

The purpose of this study was to examine the effect of financial performance and bankruptcy risk on firm value with liquidity as a moderating variable. This study uses secondary data with multiple linear analysis. The sampling technique was carried out by purposive sampling method. The study examined public companies in the manufacturing sector in the consumer staples sector, namely companies listed in S&P Capital IQ in ASEAN countries in the period 2018 to 2022. The results showed that profitability and solvency have a positive effect on firm value, while bankruptcy risk has a negative effect on firm value. Meanwhile, it was found that liquidity does not moderate the positive effect of profitability on firm value. In addition, it is found that liquidity weakens the positive effect of solvency and strengthens the negative effect of bankruptcy risk on firm value. The implications of this study are expected to provide a deeper understanding and enrich knowledge related to the factors that affect firm value, especially with liquidity as moderation.

Keywords: profitability, solvency, bankruptcy risk, firm value, liquidity

KIA-11B11

FINANCIAL INCLUSION AND ATTITUDE, WITH EDUCATION LEVEL AS A MODERATOR TO IMPROVE MSMEs FINANCIAL MANAGEMENT

Tri Hardiyati
Riana Susanti
Askardiya R. Adjie
Suyanto

ABSTRACT

This research aims to examine the correlation between financial inclusion, financial attitude, and educational level as a moderating variable on financial management in Muara Gading Mas Village and Margasari Village, East Lampung Regency. This research takes the form of a comparative causal study, aiming to analyze the cause-and-effect relationship between two or more variables. The variables tested in this research are Financial Inclusion (X1), Financial Attitude (X2), and Financial Management as an independent variable (Y), with Educational Level (Z) as the moderating variable. The research subjects include Micro, Small, and Medium Enterprises (MSMEs) actors in Muara Gading Mas Village (50 respondents) and Margasari Village (30 respondents). Both villages share similar characteristics, including occupations such as fishermen and the presence of MSME activities.

The researcher distributed questionnaires to the entire population, totaling 80 respondents, to gather information from MSME actors. The data processing method applied in this research is causality testing using regression analysis and moderating regression analysis using SPSS software version 26. The results of the research show that financial inclusion does not have a significant impact on financial management, while financial attitude has a significant impact on financial management. Moderation testing indicates that the educational level plays a role as a moderation in the relationship

between financial inclusion and financial management, while it does not moderate the relationship between financial attitude and financial management. Therefore, an approach focused on financial inclusion should be tailored to the educational level of MSME actors to achieve more effective results in financial management.

The novelty of this research lies in the selection of financial inclusion and financial attitude variables moderated by educational level, an aspect that has not been extensively studied before. These findings provide new insights into how these variables interact in the context of financial management in villages with similar characteristics. The implications of this research can serve as a basis for designing more effective financial education programs and financial inclusion policies in similar regions in the future.

Keywords: *Inclusion, Attitude, Educational Level, Financial Management.*

KIA-11D20

ANALISIS PENGARUH PSAK 73 TERHADAP KINERJA KEUANGAN DAN MKBD DI PERUSAHAAN EFEK INDONESIA

Tesalonika Rindi
Christina Juliana

ABSTRACT

PSAK 73 has become an intriguing subject for further research, given its relatively recent implementation, especially in the capital market sector. The primary focus of this research is the impact of PSAK 73 on adjusted net working capital, a crucial aspect in the financial analysis of companies. The study is grounded in quantitative data, utilizing descriptive statistics and simple linear regression analysis, with financial performance and MKBD as independent variables tested. The research employs purposive sampling, considering financial performance and MKBD as vital variables. The findings indicate a lack of correlation between PSAK 73 and the investigated variables. However, another interesting result reveals a significant influence of PSAK 73 on MKBD, demonstrating that the standard directly affects the measurement of adjusted net working capital. This raises intriguing questions regarding the relevance and implications of PSAK 73 on a company's financial structure within the context of the capital market.

Keywords: *PSAK 73, Financial Performance, MKBD, Financial Ratios*

KIA-11F30

FAKTOR-FAKTOR YANG MEMPENGARUHI HARGA SAHAM PADA PERUSAHAAN TELEKOMUNIKASI YANG TERDAFTAR DI BURSA EFEK INDONESIA

Maria Angelica Wijaya
Violina Jasmine Ronadi
Anita Permatasari
Universitas Katolik Darma Cendika

ABSTRACT

This study will discuss four factors that can affect stock prices, namely inflation, Bank Indonesia (SBI) interest rates, Return on Equity (ROE), and Earning Per Share (EPS). The sample used in this study is a telecommunications company listed on the Indonesia Stock Exchange for the period 2020 to 2022. The research design is in the form of quantitative research using secondary data while the research design used is a causal design and uses the Statistical Package for Social Sciences (SPSS) for data processing. The conclusion of this study is that the first nflation has no effect on the share price of telecommunications companies listed on the Indonesia Stock Exchange. The second result of the study is that Bank Indonesia's interest rate does not affect the share price of telecommunications companies listed on the Indonesia Stock Exchange. The third research result is that return on equity does not affect the share price of telecommunications companies listed on the Indonesia Stock Exchange. The fourth research result is that earnings per share affect the share price of telecommunications companies listed on the Indonesia Stock Exchange.

Keywords: Inflation, SBI, Return On Equity, Earning Per Share, Share Price

KIA-11D23

DAMPAK ARTIFICIAL INTELLIGENCE TERHADAP FINANCIAL PERFORMANCE DENGAN MODERASI SUSTAINABILITY PADA PERUSAHAAN PERBANKAN DI INDONESIA

Reinandus Aditya Gunawan
Rakhdiny Sustaningrum

ABSTRACT

The study investigates the impact of the adoption of artificial intelligence (AI) by the conventional banking sector in Indonesia on financial performance through ROA and ROE, with sustainability as a variable that strengthens or weakens the relationship between the two. Data was obtained from the ten largest public banks in Indonesia listed on the Indonesian Stock Exchange during the period 2022-2023. The use of AI technology and sustainability programs are consistently reported in the majority of banks' annual reports. Data analysis using SPSS tests with linear regression models. Studies show that the adoption of AI does not have a significant impact on ROA with sustainability as a moderation variable. However, adopting AI with a moderate level of sustainability has a positive and significant effect on ROE.

Keywords: *artificial intelligence, banking, financial performance, sustainability*

KIA-11D24

ANALISIS PENGARUH KEBIJAKAN DIVIDEN, EFISIENSI MANAJEMEN, DAN UKURAN PERUSAHAAN TERHADAP NILAI PERUSAHAAN BANK BUKU 4 PERIODE 2017-2022

Fadlan Resha Zihni Koorniaharta
Yunia Panjaitan

ABSTRACT

In carrying out a stable business process, a company's management needs to have a goal of maximizing share prices. This research aims to test whether Dividend Policy, Management Efficiency, and Company Size have an influence on Company Value in banking companies. The method used to determine the sample in this research was purposive sampling method and a sample of 5 banking companies that were consistently listed in BUKU 4 during the period of 2017 to 2022 was obtained. This research used linear regression with data of 30 observations obtained from 5 banking companies. The results obtained from this research are that Dividend Policy has an insignificant effect on Company Value. Meanwhile, Management Efficiency and Company Size have a significant effect on Company Value.

Keywords: *Company Value, Dividend Policy, Management Efficiency, Company Size.*

KIA-11E23

ANALISIS FAKTOR FUNDAMENTAL DAN TEKNIKAL TERHADAP HARGA SAHAM

Nur Azizah
Suyanto
Sri Lestari Prasilowati
Anggraita Primatami

ABSTRACT

This study aims to determine how the Analysis of Fundamental (Debt to Equity Ratio and Earning Per Share) and Technical (Inflation and Interest Rates) Factors on Stock Prices. The population in this study were all Property and Real Estate Sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2018-2022 with a total of 84 companies. The sample taken was 25 companies with the sampling method used was purposive sampling. This study uses secondary data obtained from financial reports and data published by the Indonesia Stock Exchange and Bank Indonesia which are analyzed by descriptive methods and multiple linear regression tested with classical assumptions,

Goodness of Fit Test Model Test (Coefficient of Determination), T-Test, and F-Test. This research uses quantitative methods to collect data. The results showed: Debt to Equity Ratio has a positive effect on stock prices, Earning Per Share has a positive effect on stock prices, Inflation has no negative effect on stock prices, and Interest rates have no positive effect on stock prices.

Keywords: *Stock Price, Debt to Equity Ratio, Earning Per Share, Inflation and Interest Rate*

KIA-11E24

DETERMINAN FUNDAMENTAL DAN TEKNIKAL TERHADAP RETURN SAHAM

Hegar Azhara
Suyanto
Yuridistiya Primadhita
Indri Astuti

ABSTRACT

A potential investor needs stock return data to know how much the company will generate capital loss, capital gain, and dividend from the company's income. The purpose of this study is to identify factors that affect stock returns simultaneously and partially. The factors tested in this study include Return on Asset (ROA), Return on Equity (ROE), Debt to Equity Ratio (DER), and Rupiah Exchange Rate.

The type of data used by the author in this study is secondary data by collecting data from financial reports published by the Indonesia Stock Exchange website. The population of this study includes all Food and Beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange in 2022 with a total of 84 companies. The sample of this study was taken from 21 companies using purposive sampling as a sampling method. The data collection method used by researchers is documentation, namely by collecting data through articles, journals, and financial reports. The analysis in this study uses descriptive analysis methods, classical assumption tests, coefficient of determination analysis, multiple linear regression equation models, hypothesis testing (t test, partial) and f test (goodness of fit).

The data source obtained is secondary data in the form of the results of previous research journals that are in line with this research by making observations from the official websites of the Indonesia Stock Exchange and Bank Indonesia. The results of this study indicate that return on assets, return on equity, debt to equity ratio, and rupiah exchange rate simultaneously affect stock returns. Partially, return on assets and debt to equity ratio have no effect but are significant to stock returns, return on equity has a significant effect on stock returns, and the rupiah exchange rate has no significant effect on stock returns.

Keywords: *ROA, ROE, DER, Exchange Rate, Stock Return*

KIA-11E25

ANALISIS PERTUMBUHAN PENJUALAN, *RETURN ON ASSET*, SIZE DAN SUKU BUNGA TERHADAP STRUKTUR MODAL

Isro Azmul Laeli
Suyanto
Jayadi
Eka Avianti Ayuningtyas

ABSTRACT

The purpose of this study is to identify the factors that affect the capital structure simultaneously and partially. The factors tested in this study are sales growth, return on assets, size, and interest rate. The data used by the author in this study is secondary data obtained from the financial statements of the Indonesia Stock Exchange. The population of this study includes all companies listed in the consumer good sector on the Indonesia Stock Exchange (IDX) from 2018 to 2022, totalling 123 companies. The sample was 40 companies using purposive sampling method. The data collection method used is through articles, journals, and published financial reports. The data source obtained is secondary data from the Indonesia Stock Exchange and the official website of Bank Indonesia. this research uses descriptive and multiple regression methods. Analysed and tested with the classical assumption test. T-test and F-test. The results stated that partially sales growth, size, and interest rate have no effect on capital structure, in contrast to the variable return on assets which hash a significant negative effect on capital structure. While simultaneously sales growth, return on assets, size and interest rate have a significant effect the capital structure.

Keywords: Sales Growth, Return On Asset, Size, Interest Rate and Capital Structure

KIA-11E26

TAX PLANNING FOR COMPANY INCOME TAX: LITERATURE REVIEW

Abdulmalek Marwan. M. Saeed
Ida Farida Adi Prawira
Universitas Pendidikan Indonesia
Dr. Amgad S. D. Khaled
Aljanad University for Science and Technology
Abdurrauf Umar
Universitas Pendidikan Indonesia

ABSTRACT

Companies pay income tax on their profits. It's a tax on companies' capital and income. 30 articles were picked after screening. This paper explores the relationship between tax planning and company income tax. The findings suggest tax planning can affect accounting conservatism, employment, the taxation of digital services, the corporate

income tax on labor, and business strategy. These results are important for companies looking to optimize their tax planning strategies to minimize their income tax burden and maximize their financial benefits.

Keywords: Tax planning, Company income tax, Tax planning for company income tax

KIA-11E27

KARAKTERISTIK PERUSAHAAN TERHADAP MANAJEMEN LABA DENGAN GOOD CORPORATE GOVERNANCE SEBAGAI VARIABEL MODERASI

Maraudin Hasmaru Rizky
Wiwi Idawati
STIE Indonesia Banking School

ABSTRACT

This study aims to examine and analyze the effect of the interaction of good corporate governance in moderating firm size, leverage, and sales growth on earnings management. The sample in this study is LQ-45 companies on the Indonesia Stock Exchange in the 2016-2020 period. This study uses purposive sampling in selecting the sample to be used, obtained 33 companies as samples in the study. Therefore, the results of this study indicate that company size has a significant negative effect on earnings management of LQ-45 companies, leverage has a significant positive effect on earnings management of LQ-45 companies, sales growth has a significant positive effect on earnings management in LQ-45 companies in Indonesia. , good corporate governance cannot moderate the relationship between firm size and earnings management in LQ-45 companies, good corporate governance cannot moderate the relationship between leverage and earnings management in LQ-45 companies, good corporate governance cannot moderate the relationship between sales growth and earnings management in companies.

Keywords: Firm size, leverage, sales growth

KIA-11E28

MENGUNGKAP MOTIF TANGGUNGJAWAB SOSIAL DAN LINGKUNGAN: STUDI KASUS PERUSAHAAN PENGEMBANG PROPERTI

Allysa Desyana
Dianne Frisko Koan

ABSTRACT

Corporate Social Responsibility Program become tools for companies to show their

commitment in responding stakeholder requirement. This study aims to explore more on motive and how company undertaken their CSR and record the program on their accounting report. This study employs a qualitative approach which take one property developer company, PT MiHome as a case study. The data collection is taken from interviews with respondents from internal PT MiHome and external stakeholder of MIHOME. This study also relies on some document analysis which gathered from notes, documents and reports regarding CSR program from internal company. This study shows social mission and commitment to response stakeholder interest have less concern from management. The company tend to maintain their profitability and generating sales as corporate economic responsibility through CSR program.

Keywords: Social and environmental responsibility, CSR, Carroll's Pyramid

KIA-11D26

FIRM BEHAVIOUR IN CORPORATE SUSTAINABILITY COMMUNICATION: HOW GREEN COMPANIES COMMUNICATE IN DIGITAL ERA?

Sintia Farach Dhiba
Dianne Frisko Koan

ABSTRACT

This study aims to explore the behaviour of companies, categorized as green and non-green companies, in doing corporate sustainability communication. The study emphasizes the utilization of formal communication channels such as annual reports and standalone sustainability reports, as well as the adoption of social media as a new media communication. This research analyzes 20 Indonesian companies divided to two subsets of sample: green and non-green companies, which classified by its sustainability performance. The data is acquired from CSRHub that compiles the ESG score of Indonesian firms. This study finds that green companies show more active communication, both via formal and social media communication about sustainability initiatives. Green companies published standalone sustainability report annually. Both board of directors and commissioners of green companies show their commitment on sustainability through letters in annual report. Green companies also maintain social media in many platforms and show publicly to stakeholder its support on sustainability.

Keywords: Sustainability Communication, Social Media, Indonesia

KIA-11E30

FAKTOR-FAKTOR YANG MEMENGARUHI KINERJA SISTEM INFORMASI AKUNTANSI PADA HOTEL IBIS SEMARANG

Kurniasih Siti Maesyaroh
Nurchayati
Andalan Tri Ratnawati

Janti Soegiastuti

ABSTRACT

This study aims to analyze the effect of user involvement, formalization of system development, education and training on the performance of the Accounting Information System (SIA) at IBIS Hotel Semarang. The population of this study was all employees of IBIS Semarang Hotel numbering one hundred and thirty-five and the sample was determined using the slovin formula and obtained as many as fifty-eight as well as sampling techniques using stratified random sampling. This study used a survey method assisted by a questionnaire with a google form, the question items were measured with a five-point likert scale and the results of the validity and reliability test showed that the question items were valid and realistic. Data analysis techniques use descriptive analysis to describe the identity of respondents and research variables, and inferential analysis uses multiple linear regression analysis. The data were tested by normality test, classical assumption test, model feasibility test and hypothesis test. The results showed that user involvement had a negative and significant effect on SIA performance, while formalization of system development and education and training had a positive and significant effect on SIA performance. The results of this study are expected to provide valuable insights for hotel management, SIA service providers and related researchers. The resulting information can be the basis for improving SIA management strategies, increasing user participation, and ensuring optimal quality in accounting information management in the hospitality environment.

Keywords: Engagement, Performance, Development, Education and Training

KIA11-E31

DETERMINAN PRAKTIK MANAJEMEN LABA DI INDONESIA

Rahmat Hidayat
Siti Hartinah
Rindu Ferdina Lestari

ABSTRACT

The research aims to determine the partial and simultaneous influence of Good Corporate Governance, Leverage, Company Size on Profit Management. Good Corporate Governance, Leverage, Company Size as Independent Variables and Profit Management as Dependent Variable. The research method used is a quantitative method using secondary data, namely by using annual report documentation data collection techniques. The data obtained was then processed using IBM SPSS version 25 software. Next, classical assumptions were tested using the normality test, heteroscedasticity test, multicollinearity test and autocorrelation test. Next, multiple regression analysis and hypothesis testing using the t test for partial, f test for simultaneous and coefficient of determination. The results of this research show that: (1) Good Corporate Governance has no significant effect on Profit Management; (2) Leverage has no significant effect on Earnings Management; (3) Company size has a significant

effect on Profit Management; significant effect on Earnings Management; (4) Good Corporate Governance, Leverage, Company Size simultaneously have a significant effect on Profit Management.

Keywords: Profit Management, Good Corporate Governance, Leverage, Company Size.

KIA11-E33

THE EFFECT OF INTELLECTUAL CAPITAL ON FINANCIAL PERFORMANCE WITH MANAGERIAL OWNERSHIP AS MODERATING VARIABLE IN BANKING COMPANIES LISTED ON THE INDONESIAN STOCK EXCHANGE PERIOD 2018-2022

Winnie Alicia
Irenius Dwinanto Bimo

ABSTRACT

This research aims to determine the effect of intellectual capital on financial performance with managerial ownership as a moderating variable in banking companies listed on the Indonesia Stock Exchange for the 2018-2022 period. Data were collected using a purposive sampling method with a total of 210 samples from 42 companies. Data analysis using panel data regression (balanced panel) using the STATA 17.0 program. The research results show that intellectual capital has a positive and significant effect on the company's financial performance. In addition, managerial ownership has a positive but not significant effect in moderating the influence of intellectual capital on the company's financial performance.

Keywords: Intellectual Capital, Financial Performance, Managerial Ownership.

KIA-11F31

TINJAUAN TEORETIS PENYEBAB TERJADINYA KECURANGAN KEUANGAN DI INDONESIA

Santy Setiawan
Sandy Setiawan

ABSTRACT

Fraud in Indonesia is still an unresolved problem. Fraud can occur due to financial pressure, weak internal controls, and a person's rationalization attitude to justify his actions. This research was conducted to determine the causes of fraud, especially fraud in the financial statements of companies in Indonesia. The causes of fraud can be seen from the fraud triangle, diamond fraud, and pentagon fraud. The research is a

theoretical review taken from various studies on fraud in Indonesia over the past few years. Research is expected to provide an overview of the causes of fraud and can be a reference material for future research.

Keywords: fraud, causes, triangle, diamond, and pentagon.

KIA-11D27

ANALISIS PENGARUH STRUKTUR KEPEMILIKAN DAN LIKUIDITAS TERHADAP PENGUNGKAPAN SUSTAINABILITY REPORT

Inggit Ukhti Fatihah
Unggul Purwohedi
Etty Gurendrawati

ABSTRACT

The purpose of this study is to analyze and test the influence of ownership structure, measured by managerial ownership and foreign ownership, and liquidity on the disclosure of sustainability reporting, this study was conducted on non-financial companies listed on the Indonesia Stock Exchange for the period 2020-2021. The purposive sampling method was used as a sampling technique with 52 selected companies from all non-financial companies listed on the Indonesia Stock Exchange in 2020-2021. The data is processed by linear regression analysis with the EvIEWS 12 program. The results of this study show that liquidity has a positively significant effect on the disclosure of sustainability reports because by having an adequate level of liquidity, companies can allocate resources more adequately to create complete and comprehensive sustainability reports. While managerial and foreign ownership has no effect whatsoever on the disclosure of sustainability reports.

Keywords: Foreign Ownership, Liquidity, Managerial Ownership, Sustainability Report

KIA-11D28

MICROBUSINESS FINANCIAL DYNAMICS IN THE CONTEXT OF PATRIARCHAL CULTURE DECISION-MAKING INDEPENDENCE AND PERFORMANCE OF UMKM IN SEMARANG

Sri Suyati
Siti Aminah
Khamimah
Supratiningrum

ABSTRACT

This study aims to explore the influence of business characteristics and entrepreneur characteristics on formal debt decision-making independence, considering the moderating role of patriarchal culture. The study also intends to examine the impact of formal debt decision-making independence on business performance. The research was conducted through a survey of 248 women entrepreneurs in the processed food and beverage sector in Semarang. The research method used descriptive and inferential analysis, with hypothesis testing conducted using Structural Equation Modeling Partial Least Square (PLS). The findings show that business characteristics and entrepreneur characteristics have a positive and significant influence on formal debt decision-making independence. In addition, patriarchal culture is shown to play a moderating role, affecting the relationship between business characteristics/ entrepreneur characteristics and formal debt decision-making independence. In other words, patriarchal culture modifies the influence of business characteristics and entrepreneur characteristics on formal debt decisions. The analysis also shows that formal debt decision-making independence has a positive impact on business performance. Thus, the results of this study imply the importance of independence in making formal debt decisions for women entrepreneurs in the food and beverage industry in Semarang.

Keywords: Business Characteristics, Entrepreneur Characteristics, Formal Debt Decision-Making Independence, Patriarchal Culture

KIA-11E69

PERSPECTIVE ON THE EFFECT OF VENTURE CAPITAL MODERATION ON BOARD CHARACTERISTICS AND IPO UNDERPRICING

Avincennia Vindy Fitriana
Ihsan Nasihin

ABSTRACT

Corporate governance is closely related to the Board's ability to control IPO Underpricing. The presence of venture capitalists can also affect the Board's ability to control IPO Underpricing. This research aims to examine the influence of Board Independence and Board Size on IPO Underpricing which is moderated by Venture Capital. The sample of this research is companies that have conducted an IPO in 2020-2022 and provides information regarding the total number of boards and the number of independent boards. The number of samples in this research was 157 companies. The data analysis technique for this research uses Moderating Regression Analysis (MRA). The results of this research prove that the presence of venture capital investors can strengthen the influence of Board Independence and Board Size on IPO Underpricing. The presence of venture capital investors can help the Board in reducing information asymmetry and IPO underpricing.

Keywords: IPO, Board, Commissioner, Independent, Venture

KIA-11B03

ANALYZING THE IMPACT OF GREEN HUMAN RESOURCE PRACTICES ON EMPLOYEE GREEN BEHAVIOR: EXPLORING GREEN INNOVATION AS A MEDIATING FACTOR

Christine Natalia
Endang Sulistyaningsih
Sylvia Diana Purba

ABSTRACT

This study aims to examine the impact of green human resources management practices such as green recruitment and selection, green performance management and appraisal, green training and development, and green reward and compensation on the green innovation and behavior of employees. In this research, covariance-based structural equation modeling (SEM) was utilized, and the moderated multiple regression analysis methods were employed to test the hypotheses, using SPSS version 25 for data processing. A sample of 110 respondents was used for this study. The analysis method employed was moderated multiple regression analysis. Questionnaires were used as the research instrument to measure green human resource management, green lifestyle, perceived organizational support, and employee performance. The findings of this study suggest that green HRM has a significant impact on employee performance.

Keywords: *green recruitment and selection, green performance management and appraisal, green training and development, green reward and compensation, green innovation, employee green behavior.*

KIA-11C04

PENGARUH INTEGRITAS, OBJEKTIVITAS, CONFIDENTIALITY, DAN KOMPETENSI AUDITOR INTERNAL TERHADAP KEMAMPUAN DETEKSI KECURANGAN

Binsar Sinaga
Jasman Jasman

ABSTRACT

Supervision of internal auditors is needed to overcome cases of fraud and corruption that occur in central or local government agencies. Comprehensive and effective actions by internal auditors must be carried out to detect fraud, so that the use of government budgets can be transparent, accountable and free from corruption, collusion and nepotism. Therefore, the purpose of this research is to investigate the effect of integrity, objectivity, confidentiality, and competency on capability of fraud detection at National Counter Terrorism Agency. This research held at National Counter Terrorism Agency

Inspectorate is using quantitative method with population as 20 internal auditors of National Counter Terrorism Agency Inspectorate. Sampling technique is census method. Multiple linear regression is the research method. The results of this research state that integrity and competency significantly affect on capability of fraud detection, whereas objectivity and confidentiality not significantly affect on capability of fraud detection by internal auditors at National Counter Terrorism Agency Inspectorate.

Keywords: *fraud, integrity, objectivity, confidentiality, competency, fraud detection.*

KIA-11E34

THE EFFECT OF INTERNAL CONTROL AND LEADERSHIP STYLE OF EMPLOYEE PERFORMANCE THROUGH THE WORK ENVIRONMENT AS INTERVENING VARIABLES

Ayu Safira
Abdul Kahar
Andi Chairil Furqan
Masruddin

ABSTRACT

This study aims to (1) test and analyze the effect of internal control on employee performance, (2) test and analyze the effect of leadership style on employee performance, (3) test and analyze the effect of work environment on employee performance, (4) test and analyze the effect of leadership style on work environment, (5) test and analyze the work environment mediates the effect of leadership style on employee performance. This research was conducted at the Palu State Treasury Service Office. This research uses a quantitative approach, using primary data in the form of a questionnaire. The population used in this study were all employees of the Palu State Treasury Service Office, totaling 34 employees. The sampling method used was saturated sampling method (census) where the sample taken was the same as the existing population of 34 employees of KPPN Palu. The analysis technique used is Path Analysis and hypothesis testing using the SPSS for windows version 25.0 program. The results show that internal control has a positive and significant effect on employee performance, leadership style has a positive and significant effect on employee performance, work environment has a positive and significant effect on employee performance, leadership style has a positive and significant effect on the work environment, and the work environment mediates the effect of leadership style on performance.

Keywords: *Internal Control, Leadership Style, Employee Performance, Work Environment.*

KIA-11F32-A

PENGARUH SANKSI PAJAK DAN KESADARAN PAJAK TERHADAP KEPATUHAN PAJAK UMKM DENGAN INSENTIF PAJAK SEBAGAI VARIABEL MODERASI

Nadya Meyliana Hadi
Indra Pahala
Ayatulloh Michael Musyaffi

ABSTRACT

The aim of this research is to determine tax sanctions and tax awareness on MSME tax compliance with Tax Incentives as a Moderating Variable (Case Study at North Bekasi KPP Pratama). The population in this study were taxpayer MSMEs registered with the North Bekasi KPP Pratama using the accidental sampling technique (Convenience Sampling) and the sample used was 100 respondents. The analytical research methods used are descriptive statistics, quality testing, classical assumption testing, and hypothesis testing using the application, namely SPSS version 25. The research results show that tax sanctions have a positive and significant effect on tax compliance, tax awareness has a positive and significant effect on tax compliance, tax incentives have a positive and significant effect on tax compliance, tax incentives can moderate tax sanctions on tax compliance, and tax incentives can moderate awareness tax on tax compliance.

Keywords: tax sanctions, tax awareness, tax incentives, MSMEs.

KIA-11B04

ANALISIS PENGARUH KINERJA KEUANGAN DAN UKURAN PERUSAHAAN TERHADAP SUSTAINABILITY REPORT BERDASARKAN POJK NO. 51/POJK.03/2017

Jessica Dewi Ariestanto
Weli Imbiri

ABSTRACT

The government has set regulations stated in POJK No. 51 / POJK.03 / 2017 which states that all companies are required to make and publish a sustainability report (SR) which describes the performance, objectives and impacts that arise on an ongoing basis. This study was conducted to determine how the influence of financial performance and company size on SR in food and beverage sub-sector companies listed on the IDX in 2019-2022. Measurement of SR quality can be seen from the score results based on the contents of the SR in accordance with POJK No. 51 / POJK.03 / 2017 guidelines consisting of 9 items. Financial performance variables are measured using profitability with the calculation method of return on assets (ROA) and company size measured by

a score system based on the number of subsidiaries owned by a company. The sample selection used purposive sampling method so that 20 companies with 40 observation data were obtained from the SR published by the company. This study uses descriptive statistical analysis and multiple linear regression analysis processed using SPSS version 25.0. This study shows the results that financial performance and company size have a positive and significant effect on sustainability reports.

Keywords: Sustainability Report, POJK NO. 51, Firm Performance, Firm Size.

KIA-11B05

PENGARUH INTELLECTUAL CAPITAL DAN CREATIVE ACCOUNTING DENGAN GOOD CORPORATE GOVERNANCE SEBAGAI PEMODERASI (STUDI EMPIRIS PADA PERUSAHAAN INFRASTRUKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2018-2022)

Tania Nurul Husna
Arry Eksandy

ABSTRACT

This study aims to empirically prove the effect of Intellectual Capital and Creative Accounting on firm value with Good Corporate Governance (GCG) as moderation. The research method used is quantitative method with the research population using infrastructure sector companies listed on the Indonesia Stock Exchange in 2018 - 2022. The data analysis technique uses multiple linear regression analysis with data processing through EvIEWS12 software. The results of this study reveal that intellectual capital affects firm value, creative accounting affects firm value, intellectual capital and creative accounting together affect firm value, Good Corporate Governance (GCG) cannot moderate the effect of intellectual capital on firm value, and Good Corporate Governance (GCG) can moderate the effect of creative accounting on firm value.

Keywords: Intellectual Capital, Creative Accounting, Firm Value, Good Corporate Governance (GCG)

KIA-11B06

THE IMPACT OF CORPORATE GOVERNANCE, PRODUCTION EFFECTIVENESS, AND ENVIRONMENT SUSTAINABILITY ON FIRM VALUE

Messia Yulias
Megawati Oktorina

ABSTRACT

A curiosity to find out the essence variables to firm value in the global struggle business conditions as the effect of Covid-19. This study aims to prove if corporate governance (CG) as the foundation and ideology to set up the business of production will affect firm value mediated by production effectiveness and moderated by the compliance of environmental sustainability. The sample of research is the primary consumer goods sector on the IDX in 2018-2020, specifically for companies on production excluding retail or distributors. The study used purposive sampling with 93 data and used PROCESS macro v4.1 in processing the data. Empirical research results reveal that CG increases firm value. However, CG has no effect on production effectiveness. While the effectiveness of production has a positive effect on firm value but does not mediate the relationship between CG and firm value. The test results on environmental sustainability are able to moderate the influence of CG on firm value.

Keywords: Corporate Governance, Firm Value, Production Effectiveness, Environment Sustainability

KIA-11B08

DAMPAK SUSTAINABILITY REPORT DISCLOSURE DAN INTELLECTUAL CAPITAL TERHADAP KINERJA PERUSAHAAN

Sparta
Harnita Priyan

ABSTRACT

This study aims to determine the effect of disclosure of sustainability reports and intellectual capital on the performance of companies listed on the Indonesia Stock Exchange for the period 2014 - 2019. The sample criteria used purposive sampling with 137 manufacturing and material processing industrial companies used as research observations. Data obtained from secondary data in the form of financial reports and company sustainability reports for the period 2014 - 2019. This study uses multiple regression analysis using the EvIEWS 9 software. The results of this study indicate that the sustainability report disclosure has no effect on company performance, while Intellectual Capital has a positive effect. on Company Performance.

Keywords: Sustainability Report, Intellectual Capital, Company Performance

KIA-11F20-B

PERAN *FIRM SIZE* DALAM PENGAMBILAN KEPUTUSAN INVESTASI DAN PERTUMBUHAN PENJUALAN TERHADAP NILAI PERUSAHAAN

Tandry Whittleliang Hakki
Jessica Sito

ABSTRACT

The current state of the economic framework has led to intense competition among companies in this sector. Competition requires all companies to improve their performance in order to achieve their goals. The main objective of a public company is to increase the wealth of the owner or shareholders by increasing the value of the company (Hermuningsih, 2012). The aim of this research is to analyze the influence of Investment Decisions, Sales Growth on Company Value, then this researcher also aims to test Firm Size as a moderating influence of Investment Decisions, Sales Growth on Company Value. By using multiple linear regression. The research results show that investment decisions have no effect on company value. Sales Growth has a significant effect on Company Value, Firm Size does not strengthen the influence of Investment Decisions on Company Value, and Firm Size strengthens the influence of Sales Growth on Company Value.

Keywords: Investment Policy, Sales Growth, Firm Size, Firm Value.

KIA-11F21

PENGARUH *STRATEGIC MANAGEMENT ACCOUNTING* DAN *MARKET ORIENTATION* TERHADAP *SME FINANCIAL PERFORMANCE* DIMODERASI *DIGITALIZATION SYSTEM*

Tandry Whittleliang Hakki
Davina Alvionita

ABSTRACT

The economic development of a region or country is basically an interaction of various groups of variables, including human resources, natural resources, capital, technology and others. Indonesia as a country whose national development essentially has one goal, namely advancing the welfare of society. There is a positive influence of population growth on economic development where the condition and progress of the population is closely related to the growth and development of economic businesses. The aim of this research is to determine the influence of Strategic Management Accounting on SME Financial Performance, Market Orientation has a significant influence on SME Financial Performance, the Digitalization System strengthens the influence of Strategic Management Accounting on SME Financial Performance and the Digitalization System strengthens the influence of Market Orientation on SME Financial

Performance. By using multiple regression of the EvIEWS 10 application, the research results show that Strategic Management Accounting has a significant effect on MSME Performance, Market Orientation has a significant effect on MSME Performance, the digitalization system strengthens the influence of Strategic Management Accounting on MSME Performance, and the digitalization system does not strengthen the influence of Market Orientation on Performance MSMEs.

Keywords: *Strategic Management Accounting, Market Orientation, SME Financial Performance, Digitalization System*

KIA-11F22

PENGARUH PROFITABILITAS, NILAI TUKAR DAN TINGKAT SUKU BUNGA TERHADAP HARGA SAHAM

David M.H. Hasibuan
Annaria Magdalena
Bintang Sahala Marpaung
Abdul Riva'i

ABSTRACT

The coal sector is the main producer in Indonesia, which is the largest exporter in Asia and Europe. The coal sub-sector has high prospects because most of the energy sources for power plants use coal as an energy source. Indonesia has abundant potential resources, especially mining which plays an important role in driving the country's economy. This creates jobs, guarantees the country's energy security and increases the country's foreign exchange earnings. This research was conducted to examine the effect of Profitability (Return On Equity), Exchange Rates and Interest Rates in the coal sub-sector companies on the IDX. There are 20 populations of coal mining companies listed on the IDX. The sample of this research is 8 companies' financial reports obtained by using purposive sampling method. The analytical method used is panel data regression analysis with EvIEWS 12 tools. The results showed that Return On Equity has a positive effect on stock prices, while the exchange rate and interest rates have no effect on stock prices. Simultaneously Return On Equity, Exchange Rates and Interest Rates have a joint effect on Stock Prices.

Keywords: *Exchange Rates, Interest Rates, Return On Equity, Stock Prices*

KIA-11B09

PENGARUH TAX PLANNING DAN CARBON EMISSION DISCLOSURE TERHADAP NILAI PERUSAHAAN DENGAN KOMISARIS INDEPENDEN SEBAGAI PEMODERASI

Sukma Nurmawati
Mulyadi Noto Soetardjo

ABSTRACT

This research aims to examine the effects of corporate tax planning and carbon emission disclosure on firm value, with an independent board of commissioners as a moderating variable. Firm value is measured using Tobins Q and corporate tax planning using ETR. Data were collected using purposive sampling from non- cyclical and cyclical sector companies during the period 2021-2022, resulting in a total of 231 samples. The findings reveal that corporate tax planning has a positive impact on firm value. However, carbon emission disclosure and independent board of commissioners do not influence firm value. In relation to moderation, it was found that independent board of commissioners does not strengthen the positive relationship between corporate tax planning and firm value. In contrast, independent board of commissioners enhances the positive relationship between carbon emission disclosure and firm value. These findings provide insights into how corporate tax planning and carbon emission disclosure practices can affect firm value, with the role of independent board of commissioners in moderating these relationships. The implications of this research can assist companies in optimizing their tax planning strategies and improving carbon emission disclosures, taking into account the role of independent commissioner of the company.

Keywords: Corporate tax planning, carbon emission disclosure, independent board of commissioners, firm value.

KIA-11D11

DETERMINAN PENGELOLAAN EFEKTIF PADA BADAN USAHA MILIK DESA

Dahlia Tri Anggraini
Juita Tanjung
Muhammad Yusuf
Titik Agus Setiyaningsih

ABSTRACT

Village-Owned Enterprises (BUMDes) are one of the economic institutions established and managed by the village government which aims to empower and develop the village economy. There are hundreds of BUMDes in each district. However, of the hundreds of BUMDes, only a few have contributed to the development of their respective villages. The sub-optimal performance of BUMDes is shown by revenues tending to decrease from year to year. This is because managers do not develop and innovate their businesses. So the aim of this research is to test and analyze the determinants of effective management in BUMDes. This research has the urgency to encourage the creation of effective BUMDes management so that it can provide benefits to communities in all villages in Indonesia. This research was carried out at BUMDes Pagedangan. The results of this research show that there is a significant influence

of creative innovation on halal certificates, an insignificant influence of financial accountability on halal certificates, a significant influence of halal certificates on the effectiveness of BUMDes management, an insignificant influence of creative innovation on the effectiveness of BUMDes management, an insignificant influence of financial accountability on management effectiveness BUMDes, halal cannot mediate the influence of creative innovation on the effectiveness of BUMDes management, and halal certificates cannot mediate the influence of financial accountability on the effectiveness of BUMDes management.

Keywords: BUMDes; Innovation-Creativity; Accountability; Halal Certification

KIA-11E09-2

PENGARUH INSENTIF COVID-19, DIGITALISASI LAYANAN PERPAJAKAN DAN KESADARAN WAJIB PAJAK TERHADAP KEPATUHAN WAJIB PAJAK UMKM (STUDI EMPIRIS PADA SALAH SATU KANTOR PELAYANAN PAJAK PRATAMA DI JAKARTA)

Irham Fadhlani
Inung Wijayanti

ABSTRACT

This research aims to determine the influence of COVID-19 pandemic tax incentives, digitalization of tax services, and taxpayers' awareness on the tax compliance of Micro, Small, and Medium Enterprises (UMKM). The research focused on UMKM taxpayers at the Tax Service Office Pratama Jakarta X who have made Final Income Tax payments for UMKM during the years 2020-2022. The sampling was done using a non-probability sampling technique with purposive sampling method, and data analysis employed multiple linear regression analysis with SPSS 26 application. The results of this research, utilizing a random effects model, prove that both COVID-19 pandemic tax incentives and taxpayers' awareness partially have a significant positive effect on UMKM tax compliance. However, the digitalization of tax services is considered not to have a significant impact on UMKM tax compliance. On the other hand, COVID-19 pandemic tax incentives, digitalization of tax services, and taxpayers' awareness simultaneously have a significant influence on UMKM tax compliance.

Keywords: incentives, pandemic, digitalization, awareness, compliance, UMKM.

KIA-11D12

FAKTOR-FAKTOR DAN TANTANGAN ADOPSI CLOUD ERP DENGAN PENDEKATAN TOE DI UMKM: SEBUAH TINJAUAN LITERATUR

Annisa Nabilah Hasan
Nadhilah Amaliah Liwan
Falih Zaki Sudharma
Grace T. Pontoh
Aini Indrijawati

ABSTRACT

Business competition is an inevitable dynamic in the corporate world. Cloud ERP is a form of technology that can encourage companies to manage data efficiently, including MSMEs that face technical difficulties and limited resources, both HR and finance. This study aims to examine what factors need to be considered in adopting Cloud ERP, especially in MSMEs. The research method uses systematic literature review analysis and articles obtained through Watase Uake, Publish or Perish, Science Direct, IEEE, Scopus, Taylor and Francis, Google Scholar, ProQuest by producing as many as 33 scopus articles in accordance with the research topic. The results show that the most influential factor in adopting Cloud ERP is the technology factor because it is at the core of using Cloud ERP technology. The second factor is an organizational factor that helps MSMEs evaluate internal readiness to adopt Cloud ERP changes. And the last factor is the environmental factor MSMEs can anticipate the impact of external environmental changes that can affect the adoption process of Cloud ERP technology. In addition to the adoption factor of Cloud ERP, there are challenges that need to be faced by MSMEs, especially related to costs because they involve initial investment and operational costs.

Keywords: TOE adoption, Cloud ERP, challenges, MSMEs

KIA-11D13

SISTEMATIS LITERATUR REVIEW: PERAN DUKUNGAN MANAJEMEN PUNCAK DALAM KEBERHASILAN IMPLEMENTASI ERP PADA PERUSAHAAN

Cindy Nur Azaria Mansa
Yuliana M
Aini Indrijawati
Grace T. Pontoh

ABSTRACT

Currently, many companies have adopted ERP into their operational processes, so it is important for companies to know the factors that support the success of implementing this system, and found from various literature that the most factors are from top management. Therefore, the purpose of this study to determine the role and support of top management in the successful implementation of ERP in the company. This study was conducted by reviewing the literature contained in various studies on the success factors of ERP implementation in organizations that focus on top management support. Based on the literature review conducted in this study there are all areas of

the organization has implemented ERP systems, both manufacturing, etc. One of the success factors of ERP is the support of top management this is because top management is a leader in an organization that is as a decision maker in all activities so that it can more easily unite all parties in the organization in the same goal for the successful implementation of ERP.

Keywords: *Success Factors, Implementation of Enterprise Resource Planning, Top Management*

KIA-11E11

HOW IS THE DEVELOPMENT OF GOODWILL ACCOUNTING IN INDONESIA?

Ummi Askiah
Tri Yuni Bhaktiningsih
Sarah Widyana
Amrie Firmansyah

ABSTRACT

Goodwill arises when one company combines business with another company. Acquisition expenditures that exceed the fair value of net assets are recognized as goodwill on the statement of financial condition. This study seeks to give information on the evolution of the evaluation of goodwill in accounting following modifications to the rules that govern the assessment and measurement of goodwill. The research approach used in this paper is qualitative, with data sources derived from a scoping evaluation of past research on goodwill. This study reveals that legislation governing goodwill has changed multiple times, and goodwill is now regarded as wealth acquired due to a corporate merger. Goodwill must be evaluated for impairment on an annual basis. This research is expected to contribute to the literature on goodwill under the standards imposed by financial accounting literature or academic scholars.

Keywords: *Business Combination, Intangible Assets, Merger & Acquisition*

KIA-11E12

PERBANDINGAN LAPORAN KEBERLANJUTAN PERUSAHAAN SEKTOR KONSUMEN PRIMER

Ririn Breliastiti
Angelyn

ABSTRACT

The objective of this study is to investigate how sustainability principles are integrated into the operational aspects of companies in the consumer non-cyclicals sector in

Indonesia. Sustainability reports play a vital role as communication tools in addressing environmental and social challenges. The study concentrates on four prominent companies (Unilever, Mayora, Campina, Cimory) and employs a case study approach, analyzing the 2022 Sustainability Reports through document analysis. Thematic coding and narrative construction are used for data analysis, revealing similarities in report structures and differences in themes and emphases. Unilever distinguishes itself with a strong commitment to sustainability and adherence to GRI standards. As a result, companies in the primary consumer sector can learn from Unilever's practices to improve their performance and make a positive impact on the environment and society. This descriptive-qualitative study lays the groundwork for further research by expanding the sample of companies.

Keywords: GRI, Sustainability, Unilever, Mayora, Campina, Cimory.

KIA-11D14

STAKEHOLDER PRESSURE AND BOARD COMPOSITION, THEIR INFLUENCE ON SUSTAINABILITY REPORT QUALITY

Evi Steelyana W
Kevin Michael Kusuma Raharjo

ABSTRACT

This study investigates the impact of stakeholder pressure and board characteristics on sustainability reporting quality among Indonesian companies listed on the Indonesia Stock Exchange from 2016 to 2020. Utilizing a sample of 30 companies over a 5-year period, we employ linear regression analysis to examine the relationship between board size, board education, shareholder pressure, creditor pressure, and sustainability report quality. Our findings reveal that while board size does not significantly affect sustainability report quality, board education exerts a positive and significant influence, aligning with Upper Echelons Theory. Moreover, shareholder pressure positively correlates with report quality, indicating investors' interest in non-financial disclosures. Conversely, creditor pressure does not significantly impact report quality, suggesting prioritization of debt repayment over CSR disclosures. These results emphasize the importance of informed board leadership and stakeholder engagement in driving high-quality sustainability reporting, shedding light on avenues for future research to explore industry-specific dynamics and delve deeper into board composition characteristics.

Keywords: Stakeholder Pressure, Shareholder pressure, Board Characteristics, Sustainability Report Quality

KIA-11E13

PENGARUH CSR, BOARD GENDER DIVERSITY, DAN CASH HOLDING TERHADAP NILAI PERUSAHAAN

Ester Tri Utami
Irma Paramita Sofia

ABSTRACT

This study aims to analyze and provide empirical evidence about the importance of firm's CSR activities, board gender diversity, and cash holding in shaping the firms' value. This research uses objects of firms listed in SRI-KEHATI Index listed on Indonesia Stock Exchange during 2018 - 2022. Purposive method is used to select the sample, then the secondary data is collected from Indonesia Stock Exchange and companies' website before analyzed quantitatively by using E-views. This research shows evidence that CSR, board gender diversity, and cash holding have significant effect on firm value simultaneously. However, partial testing shows that only the board gender diversity is significantly affected firm value while CSR and cash holding are not.

Keywords: CSR, Board Gender Diversity, Cash Holding, Firm Value, SRI-KEHATI

KIA-11E14

THE INFLUENCE OF TAXPAYER'S AWARENESS AND CONVENIENCE ON THE USE OF MOBILE SAMSAT SERVICES IN PAYING MOTOR VEHICLE TAX IN SAMSAT MATARAM

Fina Ade Kantari
Baiq Anggun Hilendri Lestari
Rini Ridhawati

ABSTRACT

Tax is one of the most significant aspects of creating revenue for a country. So that various efforts and ways are made so that people care about awareness in paying taxes. One of them is the existence of mobile SAMSAT. Mobile SAMSAT service is one of the efforts to change the BAPENDA service system to improve BAPENDA services and services to make it easier for taxpayers to take care of the motor vehicle tax payment process. This study aims to determine the effect of taxpayer awareness and convenience on using mobile SAMSAT services in motor vehicle tax payments. The research was conducted on the population of motor vehicle taxpayers in Mataram through a quantitative approach, and the data was collected through questionnaires to 110 respondents with a random sampling technique. This study found that taxpayer awareness has no effect on the use of mobile SAMSAT services in paying motor vehicle taxes, and the convenience of taxpayers can affect the use of mobile SAMSAT services in paying motor vehicle taxes at SAMSAT Mataram.

Keywords: convenience's taxpayers, taxpayer's awareness, mobile SAMSAT, vehicle tax

KIA-11D15

PENGARUH INTELLECTUAL CAPITAL, LIKUIDITAS, DAN KEBIJAKAN DIVIDEN TERHADAP NILAI PERUSAHAAN PADA SEBELUM DAN SELAMA PANDEMI COVID-19 DENGAN GCG SEBAGAI VARIABEL MODERASI

Jihan Rafifah Wijaya
Farhan Ady Paratama

ABSTRACT

The purpose of this study was to determine the effect of Intellectual Capital, Liquidity, and Dividend Policy on Firm Value before and during the covid-19 pandemic with GCG as a moderating variable. The population used in this study is property and real estate companies listed on the Indonesia Stock Exchange in 2018-2022. The sampling method is purposive sampling technique with data processing using EVIEWS 12 software. The results of this study reveal that the Liquidity and Dividend Policy affect company value, while intellectual capital does not affect company value. The results of interaction test show that the GCG can moderate the effect of Liquidity and Dividend Policy on company value and GCG cannot moderate the effect of Intellectual Capital on company value. Meanwhile, the results of different tests show that there are differences in the Intellectual Capital and Dividend Policy and there are no differences in the Company Value and Liquidity before and during the Covid-19 pandemic.

Keywords: Firm Value, Intellectual Capital, Liquidity, Dividend Policy, Good Corporate Governance, Covid-19.

KIA-11E35

THE DETERMINANT FACTORS OF MILLENNIAL GENERATION'S PURCHASE INTENTION ON ELECTRIC CARS

William Louis
Ari Setyaningrum

ABSTRACT

This research examines the determinant factors of the millennial generation's purchase intention on electric cars, which include functional value, social value, conditional value, emotional value, and epistemic value. Primary data was collected through an online survey of 271 millennial generation respondents who knew about electric cars but had never bought one. Purposive sampling was used in taking research samples. The results of data processing and analysis using multiple regression prove that functional value, social value, emotional value, and epistemic value influence purchase intention, while conditional value does not influence purchase intention. Social value was found to be the strongest determinant factor in the millennial generation's purchase intention on electric cars.

Keywords: conditional value, emotional value, epistemic value, functional value, purchase intention, social value.

KIA-11F32-B

THE INFLUENCE OF VILLAGE FUND MANAGEMENT ON THE SUCCESS OF ROAD INFRASTRUCTURE DEVELOPMENT IN BERINGIN JAYA VILLAGE

Ivah Putriani
Muhammad Iqbal

ABSTRACT

This study aims to determine the effect of managing village funds on the success of infrastructure development in Beringin Jaya Village. This research was conducted in Beringin Jaya Village. This research uses a quantitative approach using a questionnaire as a data collection tool. The population used in this study is the Beringin Jaya Village community with 100 respondents. Primary data were collected from questionnaire answers by respondents and then analyzed using the simple linear analysis method using the help of the SPSS version 2.6 program. The results showed that the management of village funds had a positive and significant effect on infrastructure development.

Keywords: Village fund management, Infrastructure development

KIA-11E36

PENGARUH KONFLIK PERAN, PROFESIONALISME, GAYA KEPEMIMPINAN DAN MOTIVASI TERHADAP KINERJA AUDITOR DI KOTA SEMARANG

Dwi Arista Anggraeni
Nia Yuniarsih

ABSTRACT

The purpose of this study was to determine the effect of role conflict, professionalism, leadership power and motivation on auditor performance. This research uses a quantitative approach. The population in this study was all public accounting firms in the city of Semarang. The sample of this study amounted to 30 respondents. The data sources in this study used secondary data and primary data. Researchers used questionnaire data collection methods and documentation methods. The research instrument used in this study used a Likert scale. The results showed that role conflict had a significant negative effect on auditor performance. Professionalism, leadership style and motivation have a significant positive effect on auditor performance.

Keywords: Role Conflict, Professionalism, Leadership Power, Motivation

KIA-11D13

PERAN DAN TANTANGAN AI DALAM AKUNTANSI DI ERA 4.0: TINJAUAN PUSTAKA SISTEMATIS

Nining Ardilla
Oktavia Nindita
Nur Azizah Taslim
Grace T Pontoh
Aini Indriijawati

ABSTRACT

Recent technological advances, computers, machines and robots based on artificial intelligence are now able to simulate technological aspects of human intelligence. The aim of this study is to classify research related to artificial intelligence in the accounting context. This research uses the Systematic Literature Review (SLR) methodology, which is defined as a transparent and replicable scientific process, different from traditional literature reviews. The Systematic Literature Review (SLR) in this research adopts the PRISMA model, this research details databases from Watase Uake, Publish or Perish, Science Direct, IEEE, Scopus, and Google Scholar. The research results show that the role of artificial intelligence in the accounting field has a significant impact and helps accountants, able to overcome various challenges faced by accountants. However, in this research there are several limitations that future researchers need to pay more attention to, including the selection of research objects and refinement of the literature review.

Keywords: Artificial Intelligence (AI), Accounting, Financial Accounting

KIA-11D29

DETERMINAN AKUNTABILITAS PENGELOLAAN KEUANGAN DANA DESA: STUDI EMPIRIS PADA DESA SE-KECAMATAN WANASABA KABUPATEN LOMBOK TIMUR

Nurul Hidayati
Rr. Sri Pancawati Martiningsih

ABSTRACT

This research aims to test and analyse the factors that influence the accountability of financial management of village funds in Wanasaba District, East Lombok Regency. These factors include the competence of village officials, integrity and utilisation of information technology. This research method uses quantitative methods with primary data collection through questionnaires measured using a Likert scale. The population studied in this research consisted of village apparatus from 14 villages in Wanasaba sub-district, East Lombok Regency, namely the village head and village

officials, consisting of the village secretary, head of administrative and general affairs, head of financial affairs, head of planning affairs, technical executives in the government section, welfare section, and service section, and territorial executives. The Non-Probability Sampling method was used in the sampling technique with 126 respondents. Data were analysed using multiple linear regression analysis. The findings of this research show that the competence of village officials, integrity and the utilization of information technology have a positive effect on the accountability of village fund financial management.

Keywords: Accountability of Village Fund Financial Management, Village Apparatus Competence, Integrity, Utilization of Information Technology.

KIA-11E38

EFFICIENCY MEASUREMENT OF CONVENTIONAL BANKING: CASE STUDY KBMI 3 BANK GROUPS

Abdurahman Yafie
Sudradjat

ABSTRACT

In 2022, Indonesia's banking sector experienced a recovery after contraction due to the pandemic. This can be seen from the 7.73% growth in national banking assets to IDR 10.49 quadrillion as of September 2022. However, this study highlights whether this growth is followed by the level of efficiency. The research objective is to measure the efficiency level of bank group based on KBMI 3 during the period, using Data Envelopment Analysis technique. The input variables used consist of third party funds, operating expenses, and total assets as well as variable outputs outstanding credits, operating income and net profit. The results of Data Envelopment Analysis showed that most conventional bank companies achieved efficiency, but some experienced inefficiency, indicating the need for improvement in input variables to achieve optimal output results.

Keywords: Efficiency, banking sector, KBMI, data envelopment analysis

KIA-11D01

PENGARUH BUDAYA NASIONAL TERHADAP KUALITAS AUDIT INTERNAL PADA SEKTOR PENDIDIKAN TINGGI DI INDONESIA

Andrew Krishna Putra
Muhammad Yusuf
Unggul Purwohedhi

ABSTRACT

This research investigates the influence of national culture on the quality of internal audits in the higher education sector in Indonesia. This research uses a national culture model developed by Hofstede using 3 cultural dimensions: power distance, uncertainty avoidance, and individualism. Research related to this topic is still very minimal in Indonesia, especially when it is related to the internal audit function in universities. alone can have an impact on increasing the effectiveness of the university's internal supervisory unit. The unit of analysis for this research is a university located in the LLDIKTI III working area considering the strategic location of this area as an agglomeration of business, government and education centers in Indonesia. Data was obtained using survey techniques which were distributed to the Head of the Internal Audit Unit as the work unit responsible for internal audit. This research uses covariance based-SEM techniques to test the hypotheses developed. The result is that uncertainty avoidance has a significant negative effect on internal audit quality, while power distance and individualism do not have a significant effect on internal audit quality. This means that the lower the uncertainty avoidance, the higher the internal audit quality and vice versa, while power distance and individualism do not have a significant effect on internal audit quality.

Keywords: Hofstede, internal audit quality, national culture, University.

KIA-11E40

PENGARUH TINGKAT KESEHATAN PERBANKAN DENGAN MENGGUNAKAN METODE RGEC TERHADAP KINERJA KEUANGAN PERBANKAN

Janita Kamil Abita
Taufq Hidayat

ABSTRACT

This research tests and determines the effect of banking health using the RGEC method on banking financial performance. The object of this research is banking companies, especially Conventional Commercial Banks listed on the Indonesia Stock Exchange for the 2018-2022 period. The sample in this study used a purposive sampling method, with the number of samples in this study being 43 Conventional Commercial Banks. The dependent variable used is financial performance which is measured using Return on Assets (ROA), for the independent variables used are Risk Profile which is measured using Non-Performing Loans (NPL), Good Corporate Governance (GCG) which is measured using a composite or self-rating assessment, Earnings are measured using Net Interest Margin (NIM), and Capital is measured using the Capital Adequacy Ratio (CAR). The results of this research show that NPL has a significant negative effect on ROA, GCG and NIM have a significant positive effect on ROA, while CAR has no significant effect on ROA.

Keywords: Financial Performance, ROA, NPL, GCG, NIM, CAR.

KIA-11D30

PENGARUH ENVIRONMENTAL COST DAN GREEN PROCESS INNOVATION TERHADAP KINERJA KEUANGAN

Nadya Akhfanabila
Taufiq Hidayat

ABSTRACT

This research examines the influence of environmental cost and green process innovation on financial performance with environmental performance as a moderating variable. The population in this study consists of all manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the period 2018-2022, using purposive sampling technique, with a total sample of 15 manufacturing companies. This research uses multiple linear regression to test hypotheses. The results show that environmental cost has a positive effect on financial performance, green process innovation has a negative effect on financial performance, and environmental performance can strengthen the influence of environmental cost and green process innovation on financial performance.

Keywords: environmental cost, green process innovation, environmental performance, and financial performance.

KIA-11E41

THE INFLUENCE OF REGIONAL INCOME ON REGENCY/CITY CAPITAL EXPENDITURE IN INDONESIA 2017-2020

A'am Ikhwaniul Haq
Rahma Masdar

ABSTRACT

This research aims to determine whether regional revenue consisting of Local Own Source Revenue (PAD), General Allocation Fund (DAU), Special Allocation Fund (DAK), and Revenue Sharing Fund (DBH) influence Capital Expenditure in the governments of Districts/Cities in Indonesia for the period of 2017-2020. The sample used in this study consists of 503 Districts/Cities in Indonesia. The data used are secondary data taken from the Reports of Regional Revenue and Expenditure (APBD) of Districts/Cities in Indonesia for the observation period from 2017-2020, obtained from the Ministry of Finance. The data analysis tool used in this research is Multiple Linear Regression Analysis. Based on the test results, it shows that 1) Local Own Source Revenue has a positive influence on Capital Expenditure. 2) General Allocation Fund has a positive influence on Capital Expenditure. 3) Special Allocation Fund has a positive influence on Capital Expenditure. 4) Revenue Sharing Fund has a positive influence on Capital Expenditure. The results of this study have a positive impact, indicating that the higher the variables of PAD, DAU, DAK, and DBH, the higher the allocation of Capital Expenditure.

Keywords: Local Own Source Revenue (PAD), General Allocation Fund (DAU), Special Allocation Fund (DAK), Profit Sharing Fund (DBH), Capital Expenditure.

KIA-11E42

HUMAN INTELLIGENCE AND LEARNING ENVIRONMENT ON CAREER AS AN AUDITOR OF IBI KESATUAN STUDENT

Hasna Nisrina
Kusuma Dewi

ABSTRACT

This study aims to analyze the effect of emotional intelligence, intellectual intelligence, spiritual intelligence and learning environment on interest in a career as a public accountant. The type of data used is primary data obtained through questionnaires. The population in this study was Tracer CDC IBI Unity which amounted to 347 companies. While the sample in this study was determined using the random data sampling method which resulted in 134 samples. The analysis method used is multiple linear regression analysis using IBM SPSS 23 software. The results of this study indicate that career interest as an auditor through the variables of Emotional Intelligence and Spiritual Intelligence has no effect on career interest as an auditor. Interest in a career as an auditor through the variables of Intellectual Intelligence and Learning Environment affects the interest in a career as an auditor. The ability of the regression model used in explaining its effect on Interest In A Career As An Auditor is 21.6%.

Keywords: emotional intelligence, intellectual intelligence, spiritual intelligence and learning environment

KIA-11E44

PENGARUH EVA, FINANCIAL DISTRESS, DAN SUSTAINABILITY TERHADAP TINGKAT PENGEMBALIAN SAHAM PADA INDUSTRI PARIWISATA PERIODE 2019-2022

Randy Irawan
Hyasshinta Dyah S. L. Paramitadewi

ABSTRACT

This research aims to determine the effect of EVA, Financial Distress, and Sustainability on stock returns in the tourism industry listed on the IDX in 2019-2022. In this study, the data used as a sample was obtained from the 2019 to 2022 annual financial reports held by various tourism industry companies registered on the IDX. The sample selection method used for this research was purposive sampling. The analytical method used

in this research is the regression method. Testing the first hypothesis shows that EVA has a positive effect on stock returns. Testing the second hypothesis shows that Financial Distress has no effect on stock returns. Testing the third hypothesis shows that sustainability has a positive effect on stock returns.

Keywords: EVA, Financial Distress, Sustainability, Stock Return.

KIA-11E45

PENGARUH GREEN ACCOUNTING DAN PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY TERHADAP NILAI PERUSAHAAN DENGAN GOOD CORPORATE GOVERNANCE SEBAGAI VARIABEL MODERASI

Kevin Kausar Wibowo Siregar
Vincentia Devina Setyawati

ABSTRACT

The increasingly competitive era of globalization encourages companies to increase their competitiveness through IPOs. Company value is part of investors considerations when making an investment and can be influenced by various things. This research aims to understand the influence of green accounting and expanding corporate social responsibility on company value with good corporate governance as a moderating variable. The population is manufacturing companies on the IDX in 2020-2022 with a total of 227 companies. The sampling technique was purposive sampling 35 were obtained with 104 samples. The analysis method is linear regression analysis and moderated regression analysis. Based on the results of data analysis and hypothesis testing, it can be concluded that the green accounting variable has an effect on company value and the green accounting variable moderated by good corporate governance has an effect on company value. Corporate social responsibility disclosure has no effect on company value and the corporate social responsibility disclosure variable moderated by good corporate governance has no effect on company value.

Keywords: Green Accounting, Corporate Social Responsibility Disclosure, Company Value, Good Corporate Governance

KIA-11E46

EARNINGS MANAGEMENT BEFORE AND AFTER THE EXISTENCE OF EXTENSIBLE BUSINESS REPORTING LANGUAGE (XBRL) IN INDONESIA

Moh. Fahrizal Tasbi
Jamaluddin

ABSTRACT

This study aims to determine and analyze the impact of XBRL adoption on earnings management carried out by company management in Indonesia. Earnings management in this study is proxied by discretionary accruals. The population of this study are manufacturing companies listed on the Indonesia Stock Exchange. The sample of this study was selected using purposive sampling method. The total sample of this study was 16 manufacturing companies. This research period is 2008-2022. Hypothesis testing is done with paired sample t test. The results of hypothesis analysis indicate a significant difference between the level of earnings management practices before and after the implementation of XBRL. This indicates that the adoption of XBRL can limit the opportunistic actions of management in the preparation of financial statements. In addition, the results also suggest that the implementation of XBRL can improve the quality of financial statements.

Keywords: Earnings Management, XBRL, Indonesia Stock Exchange

KIA-11F33

TINGKAT KETAATAN WAJIB PAJAK PASCA PANDEMI COVID-19 DI DKI JAKARTA

Angelo Putra Pardosi
Tita Nurvita

ABSTRACT

The emergence of the Covid-19 virus has disrupted economic conditions throughout the world, including Indonesia. Many parties have experienced losses, both in terms of income and closest people. In fact, there are not a few countries whose economies are faltering due to the pandemic that occurs. The impact of this pandemic has made researchers interested in conducting research from economic aspects, especially taxes. Taxes, which are one of the sources of state revenue, must have been affected by the pandemic shown by the amount of salary cuts even layoffs that occurred and not a few companies that went bankrupt due to pressure by circumstances. The purpose of this research is to understand: The rate of tax obedience after Covid-19 pandemic in DKI Jakarta. The population in this research are Taxpayers who live in DKI Jakarta. The sample for this research is 138 people of Personal Taxpayers. Method of analytics in this research is descriptive analytics. Based on the research it is shown that the Tax Obedience Rate Post Covid-19 Pandemic In DKI Jakarta remains high and stable.

Keywords: Covid-19 Pandemic, Tax Obedience, Tax

KIA-11F34

THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY, POLITICAL CONNECTIONS, AND INVENTORY INTENSITY ON TAX AGGRESSIVENESS

Dwina Meila Azizah
Zara Tania Rahmadi
Rifqi Maulana
Kampono Imam Yulianto

ABSTRACT

This paper intention to discover the effect of corporate social responsibility, political connections, and inventory intensity on tax aggressiveness. This research focuses on manufacturing companies within the consumer goods sector that were listed on the Indonesia stock exchange during the period from 2018 to 2021. The study employed a purposive sampling approach, selecting a total of 22 companies as its sample. To analyze the data, the researchers utilized multiple linear regression analysis through spss 26 software. The results of the study state that corporate social responsibility and political connections have no effect on tax aggressiveness. Meanwhile inventory intensity has a significant positive effect and simultaneously has a positive effect on tax aggressiveness.

Keywords: *Corporate Social Responsibility, Political Connection, dan Inventory Intensity.*

KIA-11E49

THE EFFECT OF INFLATION, BANK INDONESIA INTEREST RATES, AND RUPIAH EXCHANGE RATES ON STOCK RETURNS

Nada Shaufika Nadila
Indra Setiawan
Rizky Bagus Sumantri
Zara Tania Rahmadi

ABSTRACT

The objective of this research is to assess the influence of inflation rate, Bank Indonesia's interest rate (SBI), and the exchange rate of the Indonesian rupiah on the returns of stocks. The research focuses on manufacturing companies that are listed on the Indonesia Stock Exchange (IDX) LQ45 Index during the timeframe of 2012 to 2021. A purposive sampling method was employed, and the sample size consisted of 7 companies. In this study, the data underwent multiple linear regression analysis using SPSS version 26. The findings indicate that the inflation rate does not significantly impact stock returns in a negative manner, while SBI interest rates do not have a significant positive effect on stock returns. Conversely, the exchange rate of the Indonesian rupiah has a significant negative influence on stock returns. Additionally, it was found that the inflation rate, SBI interest rate, and rupiah exchange rate collectively have a significant positive impact on stock returns.

Keywords: *Inflation rate, SBI interest rate, rupiah exchange rate, and stock return*

KIA-11F35

DAMPAK FINANCIAL DISTRESS, LEVERAGE DAN MANAJEMEN LABA TERHADAP OPINI AUDIT GOING CONCERN DENGAN UKURAN PERUSAHAAN SEBAGAI FAKTOR PEMODERASI

MF Christiningrum
Siti Nurhaliza

ABSTRACT

The study was conducted to examine the effect of financial distress, leverage and earnings management variables on the issuance of Going Concern opinions, with company size as a moderating variable. The sample selection was carried out using purposive random sampling method in go-public companies in the manufacturing industry on the IDX for the 2016-2020 period and processed using logistic regression test. The results showed that the variables of financial distress and leverage have a significant effect on going concern audit opinion, while the earnings management variable has no significant effect on going concern audit opinion. In addition, the test results show that company size is able to moderate the effect of financial distress and leverage on going concern audit opinion. Meanwhile, company size is unable to moderate the effect of earnings management variables on going concern audit opinion. The contribution of this study provides evidence regarding independent factors that can influence auditors to issue a going concern audit opinion. The limitation of the study is the limited number of samples which only include 53 companies with a 5-year research window.

Keywords: Going concern audit opinion, Financial Distress, Leverage, Earnings Management, Company Size.

KIA-11E50

THE EFFECT OF FIRM SIZE, DIVIDEND PAYOUT RATIO, CASH HOLDING AND BOARD SIZE ON INCOME SMOOTHING

Restu Aji Pangestu
Dias Adi Dharma
Anis Anugerah Wiguna
Zara Tania Rahmadi

ABSTRACT

This study aims to determine the effect of firm size, dividend payout ratio, cash holdings, and board size on income smoothing. The data used in this study is secondary data in the form of financial statements using the purposive sampling method so that the sample obtained is 13 companies listed on the Indonesia Stock Exchange in

2018-2021 with a total of 52 data for four years. The analytical technique used in this research is multiple linear regression analysis. Data processing in this study using SPSS v.26 software. The results of this study indicate that firm size and the dividend payout ratio have a significant negative effect on income smoothing, while cash holdings and the board size have no effect on income smoothing. Simultaneously firm size, dividend payout ratio, cash holdings and board size have a significant effect on income smoothing.

Keywords: Firm Size, Dividend Payout Ratio, Cash Holdings, Board Size, and Income Smoothing.

KIA-11E51

THE INFLUENCE OF INTELLECTUAL CAPITAL, GOOD CORPORATE GOVERNANCE, AND CORPORATE SOCIAL RESPONSIBILITY ON COMPANY PERFORMANCE

Safiga Aulia Romadon
Zara Tania Rahmadi
Kiswanto Danu Tryas

ABSTRACT

The purpose of the study is to determine the influence of intellectual capital, good corporate governance (institutional ownership, managerial ownership, independent commissioner), and CSR on company performance. Researchers used population, namely manufacturing companies in the basic industrial & chemical sectors listed on the Indonesia Stock Exchange for the 2017-2020 period. The sampling technique is by purposive sampling method, which produces a total sample of 44 companies. The data analysis method in this study used multiple linear regression analysis. The results showed that intellectual capital did not have a significant positive effect on company performance. Meanwhile, institutional ownership, managerial ownership, and independent commissioners have a significant positive effect on company performance and corporate social responsibility does not have a significant negative effect on company performance

Keywords: Intellectual Capital, Institutional Ownership, Managerial Ownership, Independent Commissioner, Corporate Social Responsibility, and Corporate Performance.

KIA-11E52

DAMPAK TATA KELOLA PERUSAHAAN DAN KINERJA KEUANGAN TERHADAP NILAI PERUSAHAAN

Evy Roslita
Sifa Christina

ABSTRACT

This research aims to determine the effect of Good Corporate Governance, Profitability, Liquidity and Leverage on Company Value. The sample for this research consists of 44 companies in the financial sector of the banking industry listed on the Indonesia Stock Exchange (BEI) with an observation period in 2019-2022. The data used is secondary data sourced from annual reports. The multiple linear regression method was used in data processing and the research results showed that reverse GCG had a positive and insignificant effect on Company Value, while Profitability, Liquidity and Leverage had a positive and significant effect on Company Value in Banking Industry Financial Companies listed on the BEI in 2019-2022.

Keywords: GCG, Firm Value, Financial Performance

KIA-11B13

GREEN PROCESS INNOVATION AND FINANCIAL PERFORMANCE IN GROWTH AND MATURE FIRMS: GREEN INVESTMENT AS MODERATING VARIABLE

Faizah Zahrani
Nova Novita

ABSTRACT

This research aims to determine the effect of green process innovation on financial performance, and the role of green investment in strengthening the relationship between green process innovation and financial performance. The research used a sample of public manufacturing companies for the 2018-2022 period and divided them into two sample groups, namely growth and mature. The results of this research show that green process innovation has an effect on financial performance in mature stage companies and has no effect at the growth stage. Apart from that, green investment is able to strengthen the influence of green process investment on financial performance in growth stage companies, but is not able to strengthen it in the mature stage. Manufacturing companies, both in the growth and mature stages, can obtain positive returns on financial performance more quickly by focusing on green marketing which can help increase customer awareness, which can be done by sharing proactive information about the sustainability efforts made and when the product is finished by applying green label on products made by the company.

Keywords: Green Process Innovation, Firm Life Cycle, Green Investment, Financial Performance

KIA-11D31

THE READINESS ANALYSIS OF VILLAGE-OWNED ENTERPRISES IN IMPLEMENTING DECREE NUMBER 136 YEAR 2022 OF VILLAGES, DISADVANTAGED REGIONS DEVELOPMENT, AND TRANSMIGRATION MINISTRY

Erni Surya Ningsih
Rr. Sri Pancawati Martiningsih

ABSTRACT

The issuance of Decree Number 136 Year 2022 of Villages Disadvantaged Region Development, and Transmigration Ministry concerning Guidelines for Preparing Village-Owned Enterprise (BUM Desa) Financial Report is expected to make it easier for BUM Desa to prepare their financial reports. However, in reality, some villages are not yet ready to implement this Village Ministerial Decree. This research aims to analyze the readiness of BUM Desa in Preparing their financial reports by implementing Decree Number 136 Year 2022 of Villages Disadvantaged Region Development, and Transmigration Ministry. The qualitative method with a descriptive approach was chosen as the research method. Data were collected from interviews, observation, and documentation. The research results show that readiness for implementation in Pringabaya sub-district is still incomplete. Only three of six villages are ready to implement the Village Ministerial Decree. This readiness is due to the socialization and training related to the Village Ministerial Decree. There needs to be a role for the government in providing sufficient training and outreach to increase the readiness of BUM Desa. Because the PDTT Village Ministerial Decree Number 136 of 2022 is a new regulation, research on this topic is still not yet researched and is considered a novelty.

Keywords: *Readiness, Village-owned Enterprises, Decree Number 136 year 2022 of Villages Disadvantaged Region Development, and Transmigration Ministry*

KIA-11F36

THE INFLUENCE OF INFORMATION TECHNOLOGY USAGE, USER SKILLS, AND INDIVIDUAL CHARACTERISTICS ON EMPLOYEE PERFORMANCE IN LEASING COMPANIES IN THE CITY OF PALU

Elfira
Fadli Muh.Saleh
Muliati
Selmita Paranoan

ABSTRACT

This research aims to test and analyze the influence of Information Technology, User Skills, and Individual Characteristics on improving employee performance, both

partially and simultaneously. The study employs a quantitative methodology, with primary data obtained through a questionnaire survey distributed to employees in 19 leasing companies operating in the city of Palu. For data analysis, this research relies on the multiple linear regression method, with data processing using Statistical Package for the Social Sciences (SPSS) version 25.0. The results of this study reveal that, partially, Information Technology does not show a significant influence on employee performance. However, User Skills and Individual Characteristics, such as motivation and competence, are proven to provide a positive and significant contribution. Furthermore, when analyzed simultaneously, the combination of Information Technology, User Skills, and Individual Characteristics is shown to have a strong and significant influence on improving employee performance. These findings emphasize the importance of integration between human factors and technology in achieving optimal organizational effectiveness.

Keywords: Information Technology, User Skills, Individual Characteristics, Employee Performance.

KIA-11E53

FACTORS INFLUENCING THE INTEREST OF HIGH SCHOOL STUDENT AT PATTANA WITTAYA SCHOOL TO CONTINUE THEIR STUDIES IN ACCOUNTING

Mochamad Rhangga
Kusuma Dewi

ABSTRACT

This study aims to determine the effect of technical skill self-efficacy, soft skill self-efficacy, social factors, and career expectations on interest in continuing studies in accounting. Data collection in this study using a questionnaire totaled 134 respondents who were final year students of Pattana Wittaya School, Yala, Thailand. In this study using random sampling method in sampling. This research in managing data uses SPSS. The data analysis technique uses validity test, reliability test, classical assumption test, normality test, multicollinearity test, heteroscedasticity test, auto correlation test, multiple linear regression test, individual parameter significance test (t test), model feasibility test (f test), and r-square coefficient of determination analysis). Based on the results of the analysis, the following conclusions can be drawn: Technical skill self efficacy has a positive effect on interest in continuing studies in accounting, the results of this study are supported by (Djatej et al., 2015) and (Pratista, 2019). Soft skill self efficacy has a positive effect on interest in continuing studies in accounting, the results of this study are supported by (Pratista, 2019). Social factors have a positive effect on interest in continuing studies in accounting, the results of this study are supported by Djatej et al. 2015, (Hayurika & Arief, 2015), and (Rokhimah, 2014). Expectations for careers have a positive effect on interest in continuing studies in accounting, the results of this study are supported by (Mardiani & Lhutfi, 2021), (Pratama, 2017), and (Tang & Seng, 2015).

Keywords: *technical skill self efficacy, soft skill self efficacy, social factors, career expectations, accounting interest.*

KIA-11E54

ACCOUNTING, ARTIFICIAL INTELLIGENCE (AI), ENVIRONMENTAL SOCIAL AND GOVERNANCE (ESG): AN INTEGRATIVE VIEWPOINT

Riana Magdalena Silitonga
Yung-Tsan Jou

ABSTRACT

Artificial intelligence (AI) is present in every facet of contemporary life, and concerns about sustainability are receiving more attention across the board in human endeavors. Nowadays, large firms are expected to report on their operations, expose them, and account for their environmental and social footprint. This is accomplished through various frameworks, measurements, and environmental, social, and governance standards, or ESG (environment, social governance), gradually replacing the more traditional term CSR (corporate social responsibility). Accountants should use Artificial Intelligence (AI) techniques to assess and validate an organization's sustainability and net-zero commitment claims. In this manner, accountants may guarantee AI technology's moral and efficient integration into accounting procedures by validating an organization's ESG metrics and enacting change from the inside. The methodology adopted for this study includes qualitative data collection, which primarily revolved around interviews using purposive sampling. Professionals must effectively utilize AI's potential in sustainable accounting. For future research, it is crucial to develop an entire framework based on the principles described here, based on various sources that describe the integration between accounting, AI, and ESG.

Keywords: *Accounting, Artificial Intelligence, ESG.*

KIA-11E55

THE INFLUENCE OF PRESENCE OF FEMALE IN BOARD OF DIRECTORS AND AUDIT COMMITTEE TOWARDS FINANCIAL PERFORMANCE: EVIDENCE FROM INDONESIAN PUBLIC COMPANIES

Devana Alyaa Purnomo Putri
Budi Kurniawan
Andrey H. Pulungan

ABSTRACT

This study aims to prove whether the presence of women in board of directors and audit committee affects financial performance in Indonesian public companies.

This study focuses on Indonesian public company listed in Indonesia Stock Exchange (IDX) with the selected criteria using purposive sampling method. The 670 samples of companies are obtained from IPOT and financial statements listed in IDX from 2019 - 2021. The industries exempted is financial industry. Author uses multiple linear regression analysis with fixed effect model and ordinary least square (OLS) model for ROA and PER. Due to heteroskedasticity and autocorrelation problem, the regression needs to be standardized by Robust Standard Error. author finds that women on board of directors have a positive influence on both ROA and PER. The coefficient from women on board of directors to ROA shows positive sign and PER shows negative sign. However, author finds no significant influence of women in audit committee towards ROA and PER. The coefficient from women in audit committee towards ROA shows positive sign and PER shows negative sign. Even though some results are not significant, the positive and negative relationship of women on boards of directors along with ROA and PER may create improved outcome towards companies' financial performance.

Keywords: board gender diversity, corporate governance, female audit committee, female board of directors, financial performance, PER, ROA

KIA-11E56

PENGARUH NET INTEREST MARGIN, NON PERFORMING LOAN, CAPITAL ADEQUACY RATIO DAN OPERATIONAL EFFECIENCY RATIO TERHADAP HARGA SAHAM BANK KBMI 4

Huda Trihatmoko
Ridarmelli
Kevin Arya Saputra

ABSTRACT

The purpose of this study is to determine the effect of net interest margin, non performing loan, capital adequacy ratio and operational efficiency ratio on banking stock price. The data used in this study are KBMI 4 banking companies listed on the Indonesia Stock Exchange (IDX) in the 2014-2021 period. This study used a purposive sampling method with a total sample of 4 banking companies. The analytical method used is multiple linear regression analysis using the EvIEWS 12 application. The result of this study indicate that capital adequacy ratio has a positive effect and net interest margin has a negative effect on banking stock price. While non performing loan and operational efficiency ratio have no significant effect on banking stock price.

Keywords: Net interest margin, non performing loan, capital adequacy ratio, operational efficiency ratio, banking stock price

KIA-11E57

ENCHANCING COMPANY VALUE THROUGH CORPORATE SOCIAL RESPONSIBILT, NET PROFIT MARGIN, AND EARNINGS PER SHARE

Tri Astuti Alfin Syaukani Khalida Utami
Fitria Rahmidenia Shevico

ABSTRACT

The disclosure of corporate social responsibility is believed to influence a company's value. This study aims to provide insights by evaluating the impact corporate social responsibility (CSR), net profit margin and earning per share on the sustainable value of the company (Price Book Value). The research sampel consists of companies listed in the Sri-Kehati Index for the period 2018-2022, known for implementing Sustainable Responsible Investment (SRI) principles and Environmental, Social, and Governance (ESG) principles. Sample selection was carried and Environmental, Social, and Governance (ESG) principles. Sample selection was carried out using purposive judgment sampling, resulting in 11 companies with a total of 55samples. This research findings indicate that corporate social responsibility does not significantly influence the company's value (PBV), whereas net profit margin and earning per share have a significant impact on the company's value (PBV). The coefficient of determination shows that the independent variables can explain 59% of the while dependent variable, while the remaining 41% is explained by other variables not examined in this study.

Keywords: company value, corporate social responsibility, net profit margin, earnings per share

KIA-11E58

PENGARUH KEBIJAKAN DIVIDEN, BEBAN PAJAK TANGGUHAN, DAN TAX PLANNING TERHADAP MANAJEMEN LABA DENGAN GREEN INTELLECTUAL CAPITAL SEBAGAI VARIABEL MODERASI

Iriene Apriani Husodo
Agustine Dwianika

ABSTRACT

This research aims to analyze the influence of dividend policy, deferred tax expense, and tax planning on earnings management, with Green Intellectual Capital as a moderating variable in healthcare sector companies listed on the Indonesia Stock Exchange during the period 2018-2022. The data analysis method employed is panel data. The research results indicate that dividend policy has a significantly positive effect on earnings management, while deferred tax expense and tax planning have a significantly positive impact on earnings management. Green Intellectual Capital is found to moderate the relationship between dividend policy and earnings management, indicating that the impact of dividend policy on earnings management is stronger in companies with a high level of Green Intellectual Capital. This finding contributes to the understanding of practitioners, regulators, and academics regarding factors influencing earnings management practices in the healthcare sector, particularly through the lenses of dividend policy and tax management. Practical implications

of this research include the importance of considering Green Intellectual Capital in formulating dividend policies to mitigate potential undesirable earnings management.

Keywords: Dividend Policy, Deferred Tax Expense, Tax Planning, Earnings Management, Green Intellectual Capital, Healthcare Sector, Indonesia Stock Exchange.

KIA-11E59

ANALISIS PENGARUH KARAKTERISTIK *FIRM-LEVEL* TERHADAP STRUKTUR MODAL DALAM KONDISI PANDEMI COVID-19 PADA PERUSAHAAN NON-KEUANGAN YANG TERDAFTAR DI BURSA EFEK INDONESIA

Andre Krisdyansen
Yanuar Nanok Soenarno

ABSTRACT

This study examines firm-level characteristics in the capital structure during the covid-19 pandemic, utilizing a sample comprising 364 Indonesian companies over a span of 4 years (with a total of 1,456 observations). The research data underwent processing using the fixed effect method through the utilization of Eviews version 12 software. We discovered three new findings. Firstly, firm-level characteristics significantly influence on the capital structure during the covid-19 pandemic, especially of profitability, non-debt tax shields, and earnings volatility. Secondly, this research are consistent with both the trade-off theory and the pecking order theory

Keywords: firm-level characteristics, capital structure, the covid-19 pandemic, trade-off theory, pecking order theory, agency theory

KIA-11F06

PENGARUH AUDIT TENURE, PERGANTIAN MANAJEMEN, DAN FINANCIAL DISTRESS TERHADAP AUDITOR SWITCHING

Agus Hendrawan
Arini Nurpuspita Melinda

ABSTRACT

This study aims to obtain empirical evidence of the effect of audit tenure, management turnover, and financial distress on switching auditors. The research was conducted on property and real estate sector companies listed on the Indonesia Stock Exchange for the 2018-2022 period. The research method uses quantitative shortages with sampling using puposive sampling. The switching auditor in this study used a dummy variable proxy. The data analysis technique used is logistic regression analysis. The results of this study show that financial distress affects switching auditors, while tenure audits and management changes do not affect switching auditors.

Keywords: *Audit tenure, Change Management, Financial Distress, Auditor Switching.*

KIA-11E61

KONTRIBUSI ZAKAT, INFAQ, DAN SEDEKAH PRODUKTIF DALAM MEMBANTU PEREKONOMIAN NEGARA PASCA COVID-19

Dyarini
Natya Raizha Utari

ABSTRACT

The COVID-19 pandemic, which began in early 2020, has had significant global impacts, leading to a decline in household consumption, reduced investment due to economic uncertainty, and lower levels of overall consumer spending. In the context of the COVID-19 pandemic, Zakat, Infaq, and Sedekah (ZIS) play a crucial role by providing direct assistance to affected beneficiaries, empowering micro, small, and medium enterprises (MSMEs) to strengthen the economy, and supporting the health and education sectors to mitigate widespread economic impacts. This research aims to analyze the role of Zakat, Infaq, and Sedekah (ZIS) management institutions in assisting the post-COVID-19 economy in Indonesia. The research methodology employed is descriptive, supplemented by literature review studies. The findings indicate that Zakat Management Institutions (ZIS) play a vital role in responding to and addressing the impacts of the COVID-19 pandemic in Indonesia, despite facing challenges in distribution and optimal fund utilization. Close collaboration between the government, community, and Zakat Management Organizations (OPZIS) is key to ensuring effective fund distribution. Empowering Zakat through digital innovation and the Cash for Work (CFW) program emerges as a solution to mitigate the health and economic crisis's impact, contributing positively to building a fair and sustainable economic development.

Keywords: *Covid-19, Infaq, Contribution, Alms, Zakat*

KIA-11E62

THE ROLE OF TAX SANCTIONS IN MODERATING THE EFFECT OF UNDERSTANDING AND AWARENESS OF TAXPAYERS ON TAXPAYER COMPLIANCE OF SMALL MICRO AND MEDIUM ENTERPRISES USING E-COMMERCE

Sekar Ayu Herdyningrum
Indah Masri
Susilawati
Shabrina Nasywa Mujahidah

ABSTRACT

This study aims to determine the role of sanctions on understanding and awareness of e-commerce MSME taxpayer compliance. This study uses a sample of 48 micro, small and medium business traders using e-commerce in South Jakarta. The data used in this study is quantitative data sourced from MSMEs that sell customised clothing on Tokopedia and Shopee e-commerce. The data collection method uses a questionnaire with a Likert scale. The results of the study show that understanding and sanctions affect increasing individual taxpayer compliance in MSME traders of custom-made clothing sold on e-commerce sites Tokopedia and Shoppee in the South Jakarta area.

Keywords: *Taxpayers Compliance, MSMEs, E-commerce, Custom Clothing*

KIA-11E63

ANALISIS KETEPATAN WAKTU PENYAMPAIAN LAPORAN KEUANGAN PERUSAHAAN RITEL YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2020-2022

Intan Zagita Putri
Will Andilla Darniaty

ABSTRACT

The purpose of this research is to determine the factors that influence the timeliness of submitting financial reports for retail companies listed on the Indonesian Stock Exchange in 2020 - 2022. This research uses secondary data in the form of annual financial reports obtained from the Indonesian Stock Exchange website. The data used is panel data with multiple linear regression analysis. The sample was determined using purposive sampling. The dependent variable used is the timeliness of submitting financial reports, while the independent variables used are financial performance (ROA), liquidity (CR), company size and leverage (DER). The research results show that the data is normally distributed and free from classical assumption problems. Regression analysis shows that financial performance has no effect on the timeliness of submitting financial reports. Liquidity and company size have a positive effect on the timeliness of submitting financial reports. Meanwhile, leverage has a negative effect on the timeliness of submitting financial reports. Simultaneously, profitability, liquidity, company size and leverage influence the accuracy of submitting financial reports on the Indonesian Stock Exchange.

Keywords: *Timeliness, financial performance, liquidity, leverage, and company size*

KIA-11E64

PENTAGON FRAUD AND FRAUDULENT FINANCIAL REPORTING WITH BENEISH M-SCORE MODEL IN BANKING INDUSTRY

Novita
Aditya Rizky Fauza
Aditya Fadillah Azka

ABSTRACT

Using the Beneish M-Score model, this research examines the impact of pentagon fraud on the discovery on indications of financial statement fraud. This study uses logistic regression analysis for a sample of 46 banking companies listed on the Indonesia Stock Exchange from 2019-2021. The result of this study show that audit opinions and change in directors have a significant negative effect on fraudulent financial report. Fraudulent financial report is not effected by financial stability, external pressure, ineffective monitoring, digitalization, and frequent of CEO. This research contributes to the application of the Beneish M-Score model to identify indications of fraud in financial reports such as measured by the fraud pentagon elements.

Keywords: Pentagon fraud; Fraudulent financial reporting; Beneish M-Score model.

KIA-11E65

ANALISIS PENGARUH KEPEMILIKAN PUBLIK, KEBIJAKAN DIVIDEN, GREEN ACCOUNTING DAN UMUR PERUSAHAAN TERHADAP KINERJA KEUANGAN

Enjela Evatricia
Loh Wenny Setiawati

ABSTRACT

Investment in the consumer goods sub-sector is one of the favorite investments in the eyes of investors taking into account the business performance of the target company. This research aims to test and explain the influence of public ownership, dividend policy, green accounting and company age on financial performance. In this research, public ownership is measured by the proportion of public ownership, dividend policy is measured by the Dividend Payout Ratio, Green Accounting is measured by the PROPER rating index, company age is measured by the length of time the company has been established and financial performance is measured by Return on Assets (ROA). This research is a quantitative study using 63 data from manufacturing companies in the consumer goods sector in 2020-2022. The results of the research show that public ownership, dividend policy and green accounting have no effect on financial performance, while company age has an effect on financial performance.

Keywords: Public Ownership, Dividend Policy, Green Accounting, Company Age and Financial Performance

KIA-11E66

BEHAVIORAL INTENTION TO USE ACCURATE WITH THE UTAUT MODEL

**Muhamad Tahfidz
Tri Hesti Utamingtyas
Ati Sumiati**

ABSTRACT

This research aims to determine the influence of performance expectancy, effort expectancy, and social influence on behavioral intention regarding the use of accuracy among students at the Faculty of Economics, Jakarta State University. Using quantitative research methods and the samples used were 115 samples. Taken using the purposive sampling method with the category of active students of Accounting Education, Jakarta State University, Class 2020-2022, and have used accurate in the last 1 (one) year. This research uses multiple regression analysis techniques with a hypothesis test consisting of the t test. The results obtained in this research are (1) There is an influence between performance expectancy and behavioral intention in Accounting Education students at Jakarta State University. (2) There is an influence between effort expectancy and behavioral intention in Accounting Education students at Jakarta State University. (3) There is an influence between social influence on behavioral intention in Accounting Education students at Jakarta State University. Based on this research, accurate can be an alternative in learning for financial and accounting data processing because it is easy to understand and helps in the accounting recording process supported by the availability of facilities and infrastructure for accurate learning.

Keywords: Behavioral Intention, Performance Expectancy, Effort Expectancy, Social Influence, UTAUT, Accurate.

KIA-11D33

PENGARUH VOLATILITAS ARUS KAS OPERASI, BESARAN AKRUAL, DAN TINGKAT UTANG TERHADAP PERSISTENSI LABA

**Fransesca Yoana
Thia Margaretha Tarigan**

ABSTRACT

The overall economic downturn in 2020-2021 has huge impact on many companies, to an extend that many companies was failed to maintain their earnings and some of them have to closed their business. However, there are companies in the financial sector that successfully maintaining, and even raising their earnings during the years. The aim of this research is to determine whether the operating cash flow volatility,

the amount of accruals, and the level of debt had an impact on earnings persistence in financial sector companies. This research uses signaling theory, with the earnings persistence variable as the dependent variable, operating cash flow volatility, amount of accruals, and the level of debt as independent variables, and firm size as the controlling variable. The sampling method used was purposive sampling, with Financial Reports of Financial Sector Companies on the Indonesian Stock Exchange as data source from year 2018-2022. This research also used multiple linear regression as data processing method with the SPSS application. The results of this research is according to partial test, operating cash flow volatility and the amount of accruals have no effect on earnings persistence, while the level of debt have a negative effect on profit persistence.

Keywords: Earnings Persistence, Operating Cash Flow Volatility, Amount of Accruals, Level of Debt, Firm Size, financial sector

KIA-11D34

DETERMINANT OF INTENTION TO USE E-WALLET AS A DIGITAL PAYMENT PRODUCT FOR MSME

Priska Hapsari Widayani
Yasintha Soelasih

ABSTRACT

This research aims to analyze the influence of perceived risk, perceived ease of use, and perceived usefulness on the intention to use e-wallets as a digital payment among consumers who shop at MSMEs. Technological developments have made it easier for consumers to make transactions in all fields. One of them is in the payments sector. Developing digital payments that consumers can use to make transactions. This change causes product providers, one of which is MSMEs, to also make changes in providing payments for consumers. The research was conducted quantitatively. Data collection uses purposive sampling. The total number of Y and Z generation respondents taken was 200. Data was collected directly from consumers who had made transactions with MSMEs using digital wallet payments. Instrument and variable testing use validity and reliability. Test the hypothesis using SEM-SmartPLS. The results of the hypothesis test showed that eight hypotheses were accepted. Perceived usefulness mediates perceived risk and perceived ease of use on Intention to use. Generations Y and Z can moderate perceived risk, perceived ease of use, and perceived usefulness on Intention to use. Perceived ease of use influences perceived usefulness and intention to use. Perceived risk influences perceived usefulness and intention to use. Perceived usefulness influences the intention to use e-wallets. This research contributes to the development of digital payments.

Keywords: e-wallet, perceived risk, perceived usefulness, perceived ease of use, intention to use, MSMEs.

KIA-11E67

APPLICATION OF ARTIFICIAL INTELLIGENCE FOR SUSTAINABLE DEVELOPMENT GOALS: A REVIEW AND PERSPECTIVE

Vicky Pratama Putra Riana Magdalena Silitonga
Yung-Tsan Jou

ABSTRACT

Nowadays, Artificial Intelligence (AI) has emerged as an innovative technology made increasingly popular in many sectors. The adoption of AI techniques offers alternative innovative approaches to reach Sustainable Development Goals (SDGs). This study investigates the current issues, challenges, and prospects while using AI with a particular focus on the potential of AI to contribute to the achievement of the SDGs. AI technologies can improve environmental data processing, assessment, and decision-making by enhancing precision, efficacy, and efficiency. Particularly in terms of the development of AI strategies and the adoption of AI-based solutions in environmental performance. The integration of AI into management practices can facilitate sustainable development and help government and stakeholders achieve their strategic goals. This study provides meaningful insight for government, researchers, and stakeholders to make good the policy and regulations.

Keywords: AI; SDGs; Environmental data; Challenges

KIA-11E68

PENGARUH RETURN ON EQUITY, DEBT TO ASSET RATIO DAN PRICE TO BOOK VALUE TERHADAP RETURN SAHAM PERUSAHAAN BARANG KONSUMSI YANG TERDAFTAR DI BEI

Garry Revival Romulus Sitorus
Tita Nurvita
Albertus Karjono

ABSTRACT

This research aims to examine Return on Equity (ROE), Debt To Asset Ratio (DAR) and Price to Book Value (PBV) which influence stock returns. The research method used is descriptive analysis using Eviews 10. The research sample uses data from consumer goods companies listed on the Indonesia Stock Exchange for the 2017-2022 period or for 6 years, by processing data from 36 companies and having a total sample of 216 companies. . The secondary data selection process uses a purposive sampling method and uses multiple regression analysis. The results of the research show that the independent variables are: Return on Equity which is proxied by X1, Debt to Asset Ratio which is proxied by X2, and Price to Books Value which is proxied as X3 has a positive and significant effect on the dependent variable, namely: Stock returns which are proxied as Y.

Keywords: Return on Equity, Debt to Asset Ratio, Price to Book Value, Stock Returns

KIA-11D35

PERAN PENGUNGKAPAN MANAJEMEN RISIKO, GREEN BANKING DAN MODAL INTELEKTUAL TERHADAP NILAI PERUSAHAAN PADA PERBANKAN DI INDONESIA

Jimmy Setiawan Oen
Sherly Ayu Aprilya
Almatius Setya Marsudi

ABSTRACT

Firm value is seen as an important aspect in a company because it can reflect the condition of the company. This research aims to empirically prove the influence of intellectual capital, risk management disclosure, and green banking on the value of banking sector companies in Indonesia. The population in this research are banking sector companies registered on the IDX during the research period, namely 2020-2022. Using the purposive sampling method, 27 companies were obtained (n = 81 observations). The data analysis method used in this research is multiple linear regression which is processed using the SPSS 23 application. Based on the analysis result, it shows that intellectual capital, risk management disclosure and green banking simultaneously influence the value of banking sector companies. The results of this research also show that intellectual capital and green banking have a significant effect on firm value, while risk management disclosure does not have a significant effect on firm value.

Keywords: *firm value, intellectual modal, risk management disclosure, green banking.*

KIA-11D37

DAMPAK MEDIASI EARNINGS MANAGEMENT PADA PENGARUH TOURNAMENT INCENTIVES DAN MANAGEMENT OVERCONFIDENCE TERHADAP FRAUD DALAM LAPORAN KEUANGAN

Milessa Gavrilla Aussie
Megawati Oktorina

ABSTRACT

This study aims to analyze the effect of tournament incentives and management overconfidence on fraud in financial statements. Then, this study also analyzes the indirect effect of tournament incentives and management overconfidence on fraud in financial statements mediated by earnings management. The samples used in this study are primary consumer goods sector companies listed on the Indonesia Stock Exchange (IDX) and publish financial reports in the period 2018 - 2022. The results of this study reveal that the tournament incentives variable has no effect on earnings management,

management overconfidence has a positive effect on earnings management, tournament incentives has no effect on fraud, management overconfidence has no effect on fraud, earnings management has a positive effect on fraud, earning management does not mediate the effect of tournament incentives on fraud in financial statements, and earning management mediates the effect of management overconfidence on fraud in financial statements.

Keywords: *Tournament Incentives, Management Overconfidence, Earnings Management, Financial Statement Fraud.*

KIA-11D36

PENGARUH GOOD CORPORATE GOVERNANCE, FINANCIAL DISTRESS, LEVERAGE DAN KUALITAS AUDIT TERHADAP INTEGRITAS LAPORAN KEUANGAN

Alfian Azwar Yasin
Atiqah 2

ABSTRACT

This research aims to find empirical evidence regarding the effect of Good Corporate Governance, Financial Distress, Leverage, and Audit Quality on The Integrity of Financial Statements. The samples in this research were all banking companies listed on the Indonesia Stock Exchange for the period 2018 - 2022. The number of companies sampled in this research was 40 companies. This research uses panel data analysis with Random Effect Model (REM) through the Eviews 10 program. The results showed Financial Distress has a positive effects on Integrity of Financial Statements. Meanwhile, Good Corporate Governance, Leverage, and Audit Quality have not effect on The Integrity of Financial Statements.

Keywords: *Integrity of Financial Statements, Audit Quality, Good Corporate Governance, Financial Distress, Leverage*

KIA-11D38

PERAN SUSTAINABILITY REPORTING DISCLOSURE TERHADAP KINERJA KEUANGAN PERUSAHAAN SEKTOR MANUFAKTUR DI INDONESIA

Patricia Natasha Thamrin
Agung Wicaksono
Almatius Setya Marsudi

ABSTRACT

Sustainability Report Disclosure is a response from an entity regarding environmental issues which are considered to be able to improve the company's financial performance through improving the company's reputation. This research was carried out in order to test the effect of sustainability report disclosure on manufacturing companies listed on the Indonesia Stock Exchange from 2019-2022 through company reputation as a connecting factor. The analytical method in this research uses the linear regression test analysis method and multiple linear regression. The research sample consisted of 24 companies out of a total of 181 companies. Researchers used a purposive sampling method to determine the research sample. Research shows that the sustainability report disclosure variable influences financial performance as seen from the size of ROA through the company's reputation as the link..

Keywords: sustainability report disclosure, sustainability report, company reputation, financial performance, ROA.

KIA-11D39

PERAN CORPORATE SOCIAL RESPONSIBILITY INVESTMENT, DAN SUSTAINABILITY REPORT DISCLOSURE TERHADAP NILAI PERUSAHAAN DENGAN KEPEMILIKAN INSTITUSIONAL SEBAGAI VARIABEL MODERASI

Setiawati Oktavia
Melita Rahmi
Almatius Setya Marsudi

ABSTRACT

This research aims to determine the effect of corporate social responsibility investment and sustainability report disclosure on company value with institutional ownership as a moderating variable. This research uses a population of non-service sector companies listed on the Indonesia Stock Exchange in 2020-2022. The sample used was 32 companies that met the criteria. The test was carried out using panel data regression analysis using the Eviews 12 program. From the research results, it was found that CSR Investment had no effect on company value. Meanwhile sustainability report disclosure has a significant negative effect on company value. Meanwhile, institutional ownership is unable to moderate the influence of CSR Investment and sustainability report disclosure on company value.

Keywords: company value, corporate social responsibility investment, sustainability report disclosure, institutional ownership.

KIA-11D40

AGRESIVITAS PAJAK DENGAN **CORPORATE GOVERNANCE** SEBAGAI MODERASI: PROFITABILITAS, KONEKSI POLITIK DAN UKURAN PERUSAHAAN

Febby Aprily Firanda
Yusro Rahma

ABSTRACT

This study aims to examine and determine the effect of the variables Profitability, Political Connection and Company Size on Tax Aggressiveness with Corporate Governance as a moderating. This research was conducted at manufacturing companies in the consumer goods industry sector listed on the Indonesian Stock Exchange (IDX) with a research period of 2018-2022. The research sample consisted of 95 samples. The data analysis method used in this study is multiple linear regression analysis and Moderated Regression Analysis (MRA). The results of this study indicate that Profitability has a significant and negative effect on Tax Aggressiveness. Meanwhile, political connection and company size have a significant positive effect on tax aggressiveness. Meanwhile, for the interaction test, it was found that Corporate Governance by proxy of Independent Commissioners was not able to moderate the effect of Profitability and Political Connection on Tax Aggressiveness. However, the Independent Commissioner is able to moderate the influence of Company Size on Tax Aggressiveness.

Keywords: Profitability, Political Connections, Size, Tax, CG

KIA-11F37

ACCOUNTING LEARNING TO GEN Z IN THE IMPLEMENTATION OF BELA NEGARA AND PANCASILA CHARACTER AT SMK GANESA SATRIA 1

Miska Adelia
Clarisa Diva Ramandani
Annisa Miftahul Jannah

ABSTRACT

Community service is an important form of contribution from educational institutions to society and the country. In the context of Ganesa Satria 1 Vocational School, our goal is to implement accounting learning that is in accordance with the character of National Defense and Pancasila for Generation Z (Gen Z) students. Gen Z is a group of young people who are faced with the demands of technological progress and the challenges of character development. PjBL allows students to be involved in real projects that are relevant to everyday life and allows them to develop accounting skills and the character of National Defense and Pancasila at the same time. These projects are designed to understand basic accounting concepts, as well as apply

the values of National Defense and Pancasila in every step of the project. During implementation, data was collected through questionnaires and surveys to evaluate the effectiveness of PjBL in developing understanding of accounting and the character of Gen Z students. The results show that PjBL succeeded in increasing understanding of accounting and also had a positive impact in forming the character of Defending the Nation and Pancasila. Students show increased collaboration, communication skills, and concern for society and the country. The implementation of accounting learning that integrates the character of National Defense and Pancasila in Ganesa Satria 1 Vocational School opens up opportunities to improve character education that is more holistic and relevant for Gen Z. The results of this research can be a basis for other Vocational Schools and educational institutions to develop similar approaches that combine learning, academics with national values and character in their curriculum.

Keywords: *Learning, Accounting, Gen z, National Defense, Students*

KIA-11F38

ANALISIS PENYUSUNAN DAN PENYAJIAN LAPORAN KEUANGAN PT AMOR SUKSES BERDASARKAN SAK ETAP

Lusia Putri Menori
Rapina

ABSTRACT

This research aims to analyze the preparation and presentation of financial reports in accordance with SAK ETAP at PT Amor Sukses. The research method used is descriptive qualitative. The research results show that the preparation and presentation of the Company's financial reports is incomplete. The company does not present cash flow reports and notes to financial statements. Differences were also found in the basis for preparing the Company's financial statements which were not in accordance with SAK ETAP. From this research, it is recommended to study the preparation and recording according to SAK ETAP.

Keywords: *SAK ETAP, Financial Reports.*

KIA-11E70

ANALISIS STRATEGI MANAJEMEN PERPAJAKAN PADA UNIVERSITAS TERBUKA

Fadhil Alfarisi
Gracia Rolimas
Anindya Maharani
M. Daffa Kadarusman
Suparna Wijaya

ABSTRACT

APBN revenues originating from taxation always increase from year to year. This is the main source of state revenue. Tax revenue can be relied on to increase domestic revenue to support sustainable and independent tax policies. The concept of taxation is a system used by the government to raise funds through mandatory payments from individuals, businesses or other entities known as taxes. Taxes are an important source of government revenue for funding various public programs and services, such as education, health, infrastructure, and national defense. and cannot be measured numerically. In this study, qualitative data was taken from interviewing informants where we conducted the interview process via the Zoom platform. This shows that UT has implemented the tax system well so far, with evidence of awards received and good financial management.

Keywords: Education, Public service, Public service agency, Subject to tax

KIA-11E71

EKSPLORASI GOOD INSTITUTIONAL CITIZENSHIP DAN AUDIT INTERNAL DI BADAN LAYANAN UMUM DAERAH

Clara Ayuliana Dewi
Intiyas Utami
Gracella Theotama

ABSTRACT

The Sustainable Institutional Citizenship Program plays a crucial role in achieving the goal of maintaining the image of an institution. The implementation of societal and environmental responsibilities held by an institution will enhance stakeholders' trust in the quality of services provided. As one of the healthcare service institutions, Regional General Hospital (Rumah Sakit Umum Daerah), has to fulfill its responsibilities to its stakeholders. The fulfillment of responsibilities to stakeholders is a result of collaboration from all internal parties within an institution, including the Internal Auditor. This research aims to, (1) explore the roles and responsibilities of the Internal Auditor at Regional General Hospital of Salatiga City (Rumah Sakit Umum Daerah Kota Salatiga); and (2) elucidate the community programs that have been undertaken as efforts towards achieving Good Institutional Citizenship. The results of this research indicate that the Internal Audit (Satuan Pengawas Internal/SPI) at Regional General Hospital of Salatiga City performs roles as a watchdog, catalyst, and consultant in assisting the realization of the Institutional Citizenship program. The findings of this research can be used as a basis for improvement in decision-making regarding the strengthening of the Internal Audit Unit's role in executing the sustainable Institutional Citizenship program.

Keywords: Internal Audit, Regional Public Service Agency, Institutional Citizenship, Regional General Hospital

KIA-11F39

PENGARUH LIKUIDITAS, PROFITABILITAS, SOLVABILITAS DAN UKURAN PERUSAHAAN TERHADAP KEBIJAKAN DIVIDEN PADA INDUSTRI BARANG KONSUMEN PRIMER

Mariance Rumintan
Tiwi Herninta

ABSTRACT

The aim of this study is to examine the influence of liquidity, profitability, solvency, and company size on dividend policy in the primary consumer goods sector companies listed on the Indonesia Stock Exchange during the period 2017-2022. The sample in this study uses purposive sampling method comprising 23 companies with a total of 138 data over six years. This research use multiple regression method for data analysis. The results of this study indicate that liquidity variable (current ratio) and profitability (return on asset) have a significant positive effect at a significant level of $\alpha=1\%$, whereas solvency (debt to equity ratio) and company size do not affect dividend policy (dividend payout ratio). This study also demonstrates that current ratio, return on asset, debt to equity ratio, and size account for 31.07% of the variance in explaining dividend payout ratio. Meanwhile, the remaining 68.93% is explained by other variables not examined in this study.

Keywords: Liquidity, Profitability, Solvency, Company Size, Dividend Policy.

KIA-11B12

GENDER DIVERSITY ON BOARD OF DIRECTORS, ADOPTING SDGS, AND USING EXTERNAL ASSURANCE IN SR IN SEA

Nadia Farahdilla Amalia
Kenny Fernando

ABSTRACT

This research aims to investigate the impact of board gender diversity on the adoption of SDGs and usage of external assurance in their reports. It used samples consisting of 156 companies listed on IDX, Bursa Malaysia, PSE, and Ho Chi Minh Stock Exchange within the year 2017 - 2021. Both sustainability and annual reports were employed along financial data from S&P Capital IQ. The hypothesis testing used panel data regression analysis with probit and logit methods. This research finds that gender diversity on board significantly improves the use of external assurance. In Addition, there are positive affect between the use of ISO 26000 on the adoption of SDGs and external assurance. In the other hand, there is negative significant effect of companies in the customer proximity industries towards the adoption of SDGs and the use of external assurance. Furthermore, it is found that there are no significant effect of

company's size and importance, financial performance, and Tobin's Q toward the use of SDGs and external assurance in the sustainability report. The findings urge regulators to ensure the appointment of qualified and competent women on board, particularly regarding the adoption of SDGs and external assurance.

Keywords: Gender Diversity on Board; Sustainable Development Goals; External Assurance; Sustainability Reporting.

KIA-11D09

MODERASI KINERJA LINGKUNGAN PADA PENGARUH PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY TERHADAP STOCK RETURN PADA PERUSAHAAN MANUFAKTUR

Hendro Lukman
Michelle Anwar

ABSTRACT

Making investment decisions in the capital market requires financial and non-financial performance information. One of the non-financial information is information regarding sustainability. This information can be seen in the Corporate Social Responsibility Disclosure (CSRD) and Environmental Performance (PROPEER). This research analyzes the effect of CSRD on Stock Returns with PROPER moderation. This research is descriptive quantitative research using secondary data and taking samples using a purposive method from manufacturing companies listed on the Indonesian Stock Exchange from 2017 to 2021, and the number of samples that meet the requirements is 11 companies. The research uses multiple regression analysis. The results of this research show that CSRD has no influence on Stock Returns, and PROPER has not been able to significantly strengthen the influence of CSRD on stock returns. This research concludes that CSRD information directly or moderated by PROPER does not provide a positive signal for investors. The implication of this research is that PROPER information in CSRD can provide a strengthening signal to investors which influences share prices.

Keywords: Disclosure of Corporate Social Responsibility, PROPER, Stock Return, Manufacturing Companies

KIA-11D21

PENGARUH KINERJA KEUANGAN, TAX AVOIDANCE, KEPUTUSAN INVESTASI, DAN KEBIJAKAN DIVIDEN TERHADAP NILAI PERUSAHAAN DENGAN KEPEMILIKAN INSTITUSIONAL SEBAGAI VARIABEL MODERASI

Ani Febianingsih
Dade Nurdiniah

ABSTRACT

This research aims to analyze the influence of financial performance, tax avoidance, investment decisions, and dividend policy on firm value with institutional ownership as a moderating variable in companies listed on the Indonesia Stock Exchange for the period 2017 - 2021. Secondary data from financial reports and annual reports are used. In this study, the research population includes companies listed on the IDX from 2017-2021 and IPOs from at least 2016. The sample selection uses a purposive sampling technique, and the analysis method in this study employs multiple regression analysis. The results of this research show that financial performance has a positive effect on firm value, tax avoidance has a positive effect on firm value, investment decisions have no effect on firm value, dividend policy has no effect on firm value. Institutional ownership is able to strengthen the influence of financial performance on firm value, institutional ownership is able to strengthen the influence of tax avoidance on firm value, institutional ownership is able to weaken the influence of investment decisions on firm value, and institutional ownership is able to weaken the influence of dividend policy on firm value.

Keywords: firm value, ROA, tax avoidance, investment decisions, dividend policy, institutional ownership.

KIA-11D22

PENGARUH GOOD CORPORATE GOVERNANCE, HUMAN CAPITAL, DAN RELATIONAL CAPITAL TERHADAP NILAI PERUSAHAAN

Maria Ollivia
Lusy

ABSTRACT

This research aims to test and analyze the influence of good corporate governance, human capital and relational capital on company value. This research uses an associative approach with secondary data sources. The population in this study are manufacturing sector companies listed on the Indonesia Stock Exchange (BEI) during the period 2020 - 2022. The sample in this study used a purposive sampling method with several criteria, so that 61 companies were obtained with a research period of 3 years, so the total research data was 183 records. The data analysis technique used is Descriptive Statistical Analysis using the Smart PLS statistical test tool. The results of data analysis show that the independent variables (good corporate governance, human capital, and relational capital) are able to explain the dependent variable of company value with an R square value of 0.004 (0.4%) and the remaining 0.996 (99.6%) is explained by other variables. outside this research. Based on the results of descriptive statistical analysis tests and hypothesis testing, it is stated that good corporate governance as proxied by the board of directors, audit committee and managerial ownership has no significant effect on company value with a coefficient and significance value of negative 0.041 (Sig. 0.390), human capital has a negative effect. and significant to company value with a coefficient and significance value of negative

0.050 (Sig. 0.000), while relational capital has no significant effect on company value with a coefficient and significance value of negative 0.020 (Sig. 0.136).

Keywords: Good Corporate Governance, Human Capital, Relational Capital, Company Value.

KIA-11D25

ANALISIS PENGARUH KEPEMILIKAN MANAJERIAL DAN CSR TERHADAP NILAI PERUSAHAAN DENGAN KINERJA KEUANGAN SEBAGAI VARIABEL MEDIASI

Kent Alexander Ryan Budisaputra
RR C Atmini Susilandari

ABSTRACT

This study aims to analyze the effect of managerial ownership and Corporate Social Responsibility (CSR) on firm value mediated by financial performance in infrastructure companies listed on the Indonesia Stock Exchange. The research period was conducted in 2018 - 2022 with 110 data from 30 companies used based on the purposive sampling method. The independent variables of this study are managerial ownership as measured by the percentage of management share ownership compared to outstanding shares, CSR as measured by CSR costs compared to company revenue. While the dependent variable of this study is firm value measured by Tobin's Q ratio. The mediating variable to connect the two previous variables is financial performance which is proxied with profitability by measuring Return on Assets (ROA). This study used descriptive statistical methods, multiple linear regression analysis and path analysis. Also, classical assumption tests were conducted. The result of this study is that managerial ownership has a positive effect on financial performance but does not affect firm value. CSR negatively affects financial performance and positively affects firm value. Financial performance has a positive effect on firm value. In addition, the results of this study show that the company's financial performance can mediate the relationship between managerial ownership and firm value and can mediate CSR with firm value.

Keywords: managerial ownership, corporate social responsibility, financial performance, firm value

KIA-11D41

KARAKTERISTIK PERUSAHAAN, KARAKTERISTIK AUDITOR, OPINI AUDIT DAN AUDIT REPORT LAG

Stephani Hizkia Samosir
Dewi Darmastuti

ABSTRACT

This research aims to determine the influence of audit committee effectiveness, complexity of company operations, KAP reputation, audit tenure, industrial auditor specialization, and audit opinion on audit report lag. This research uses a population of non-financial sector companies listed on the Indonesian Stock Exchange. Using the purposive sampling method, 564 companies in the non-financial sector listed on the Indonesia Stock Exchange (BEI) were obtained in 2022 as research samples. Hypothesis testing in this research uses Multiple Linear Regression Analysis. The results of this test show that (1) audit committee effectiveness has a significant and negative influence on audit report lag, (2) the complexity of company operations does not have a significant influence on audit report lag, (3) KAP reputation has a significant and negative influence on audit report lag. , (4) audit tenure has no significant effect on audit report lag, (5) auditor industrial specialization has no significant effect but has a marginal effect ($\alpha = 10\%$) on audit report lag, (6) audit opinion has a significant and negative effect on audit report lag. The results of this research imply that corporate governance and KAP reputation play a role in reducing audit report lag.

Keywords: *audit committee effectiveness, complexity of company operations, KAP reputation, audit tenure, auditor industrial specialization, audit opinion, and audit report lag.*

KIA-11D42

TAX AVOIDANCE, DEFERRED TAXES, AND FIRM VALUE: THE ROLE OF INDEPENDENT COMMISSIONERS

Clarita Florencia Susanto
Irenius Dwinanto Bimo
Endang Sulistyaningsih
Ya-Hsueh Chuang

ABSTRACT

Every company has the main objective of maximizing shareholder wealth. Shareholder wealth is represented in the company's share price. Thus, shareholders encourage company management to optimize work performance to increase the company's share price. The stock price can reflect the condition of the company for investors. In this study, the authors used tax avoidance and deferred tax expense as the variables tested to test whether there was an influence on firm value with independent commissioners as moderating variables and leverage; company size is used as a control variable. This study uses secondary data, namely the annual financial statements of manufacturing companies listed on the IDX for the 2018-2021 period which have been audited and followed several criteria. The research method uses panel data by determining the equation model first. After determining the equation model, hypothesis testing is conducted to answer existing problems. The results showed that tax avoidance positively affected firm value and was successfully moderated by independent commissioners, but not by deferred tax liabilities which did not affect firm value.

Keywords: Deferred tax, firm value, independent commissioner, tax avoidance.

KIA-11D43

MENINGKATKAN KINERJA INDIVIDU: EKSPLORASI PENGARUH ETIKA KERJA ISLAM, MOTIVASI KERJA, DAN BUDAYA ORGANISASI DENGAN DIMEDIASI GOOD CORPORATE GOVERNANCE

Sri Wahyuni Putri Wulandari
Reskino

ABSTRACT

This study aims to examine the impact of Islamic work ethics, work motivation, and organizational culture on individual performance, mediated by good corporate governance. The research employs primary data collected through questionnaires distributed to financial staff working in Sharia-compliant banking institutions in DKI Jakarta. Sample selection was conducted using purposive sampling method, resulting in a sample size of 200 respondents. Data analysis was performed using Structural Equation Modeling (SEM) with LISREL 8.80 software. The findings of this study indicate that Islamic work ethics, work motivation, and organizational culture significantly influence good corporate governance. However, Islamic work ethics, work motivation, and organizational culture do not significantly affect individual performance independently. Furthermore, Islamic work ethics, work motivation, and organizational culture significantly influence individual performance through the mediating role of good corporate governance. This research contributes to the existing body of knowledge by shedding light on the relationship between Islamic work ethics, work motivation, organizational culture, good corporate governance, and individual performance within Sharia-compliant banking institutions in DKI Jakarta. The findings underscore the importance of good corporate governance in mediating the relationship between organizational factors and individual performance. Practically, the results suggest that organizations in the Islamic banking sector should emphasize the promotion of Islamic work ethics, fostering work motivation, and cultivating a positive organizational culture to enhance individual performance through effective corporate governance mechanisms.

Keywords: Islamic Work Ethic, Work Motivation, Organizational Culture, Good Corporate Governance, Individual Performance.

KIA-11D44

MENGUNGKAP AKAR PENYEBAB FRAUDULENT FINANCIAL REPORTING: PERAN FINANCIAL DISTRESS SEBAGAI INTERVENING FAKTOR

Aditia Darma
Reskino

ABSTRACT

This study aims to examine the determinants of fraudulent financial reporting (FFR) with financial distress as an intervening factor. The independent variables used in this research are change in auditor, independent commissioners, and political connection. The population in this study comprises banking companies listed on the Indonesia Stock Exchange (IDX) during the period 2017-2020. Sample selection was conducted using purposive sampling method. The total sample size for this study is 26 companies over a 4-year research period. This research employs SmartPLS software with Partial Least Square Structural Equation Modeling (PLS-SEM) analysis method.

The findings of this study reveal that change in auditor, independent commissioners, and political connection do not significantly influence financial distress. However, financial distress significantly affects fraudulent financial reporting. Change in auditor, independent commissioners, and political connection do not significantly influence fraudulent financial reporting either. Furthermore, change in auditor, independent commissioners, and political connection do not significantly influence fraudulent financial reporting through financial distress. This research also contributes to the literature development by examining the factors influencing FFR.

Keywords: *fraudulent financial reporting, financial distress, change in auditor, independent commissioners, and political connection.*

KIA-11E03

CAREER OPPORTUNITY CHALLENGE IN THE ORGANIZATION, SYSTEMATIC LITERATURE REVIEW

Karmila Utari
Mirwan Surya Perdhana

ABSTRACT

This study aims to investigate the trends in existing studies in the field of Career Opportunity Challenges in the organization in terms of definitions, theories, themes, and methodologies. Career opportunity challenge is one of the principal drivers of employee performance. This research is a systematic literature review conducted using the Preferred Reporting Items for Systematic Reviews and Meta-Analysis method, which is carried out systematically by adhering to the correct stages or research protocols with the Scopus database. A total of 32 articles published in 26 journals from 2021-2023 were selected. This study used systematic data to reveal trends in career opportunity challenges, quantitative analysis, and a literature review to define relevant themes within the topic. 32 articles were obtained that were appropriate to the topic and entered into Q1, Q2, and Q3 Scopus. A total of 16 articles or 50% Q1, 9 articles or 28,13% Q2, and 7 articles or 21,88% Q3. There are 7 research articles in the health research object

category (21.88%). Health objects include, among others, respondents who come from health workers, for example, nurses, doctors, medical students, midwives, pharmacists, and psychologists. Meanwhile, research objects in the academic or educational category were 13 articles (40.63%), this number was the largest category in this literature review and dominated compared to other research objects. Furthermore, research related to career opportunity challenges has a research object that discusses gender equality, which assesses whether there are differences in treatment between men and women in the competition for a good career. There are 3 articles discussing gender equality or 9.38% of the total literature review. then there were 9 research articles with the objects studied, namely employees, 9 studies (28.13%). So that future research agendas can examine similar sectors (education) in different countries or with different objects. the previous article was carried out on average in European countries, namely 18.75%, followed by Australia with 5 articles or 15.63%. The next country that was the research location was the United Kingdom with 4 studies (12.5%), then the United States (US) 3 articles (9.38%). While in other countries there is one research each. These results indicate that in developed countries there has been a lot of research related to career opportunity challenges, but there is still little research in developing countries. It is necessary to carry out tests in developing countries to see whether this topic is suitable for application in those countries so that a broader picture is obtained.

Keywords: career opportunity; organization; career path; literature review.

KIA-11E05

TRANSFORMATIONAL LEADERSHIP SUPPORT FOR GENERATION Z: SYSTEMATIC LITERATURE REVIEW

Eldes Willy Filatrovi
Ismi Darmastuti

ABSTRACT

Support Active leaders are very necessary in support sustainability organization and performance employee . Leadership is element important in influence attitudes and behavior employee play role important in reach superiority competitive and purposeful organization . In terms of This is leadership transformational appear as dominant and perceived leadership _ as decider important performance work . Continuity life something organization determined by the proactive strategy implemented in handling it challenge global and disruptive technology . This is also supported by leaders who transform in development competitive. Transforming leaders will give support for employees , in particular employee with active and intelligent characteristics _ for example generation millinelas . Engaged employees _ is asset important organization Because they commitment a strong organization that can direct organization going to success . Likewise , personality proactive called as characteristic personality stable as can be bring meaningful change . _ Additionally , engagement _ Work linked with behavior Work innovative .

Keywords: Transformational Leadership, Generation Z, Literature review

KIA-11F24

PENGARUH KINERJA LINGKUNGAN, KINERJA KEUANGAN DAN UKURAN PERUSAHAAN TERHADAP NILAI PERUSAHAAN

Vianty Adella Santo
Laura Silvany Hivianto
Theresia Anggun Sari

ABSTRACT

Firm value is a form of maximum corporate goals through increasing the prosperity of investors. The company value is seen from the price of the stock where the higher the value of the stock, the higher the value of the firm. The company value is also known as one of factor for investors in making investments. Therefore, company management must pay attention to the company's value. This research aims to examine the influence of environmental performance and financial performance on firm value. The population in this study is consumer non-cyclicals companies listed on the Indonesia Stock Exchange from 2018 to 2022. Environmental performance is measured by the PROPER rating and financial performance is measured by ROA and DAR. Firm Size is measured by SIZE. The data obtained are secondary data using purposive sampling method, with a total of 110 observations. This research uses SPSS 25 program with multiple regression statistical analysis model. The results show that environmental performance has no effect on firm value. ROA and DAR have a positive effect on firm value. Firm size has nno effect on firm value.

Keywords: Firm Value, Environmental Performance, Financial Performance, Firm Size.

KIA-11E37

THE ROLE AND CHALLENGES OF AI IN ACCOUNTING IN THE 4.0 ERA: A SYSTEMATIC LITERATURE REVIEW

Nining Ardilla
Oktavia Nindita
Nur Azizah Taslim
Grace T Pontoh
Aini Indriijawati

ABSTRACT

Recent technological advances, computers, machines and robots based on artificial intelligence are now able to simulate technological aspects of human intelligence. The aim of this study is to classify research related to artificial intelligence in the accounting context. This research uses the Systematic Literature Review (SLR) methodology, which is defined as a transparent and replicable scientific process,

different from traditional literature reviews. The Systematic Literature Review (SLR) in this research adopts the PRISMA model, this research details databases from Watase Uake, Publish or Perish, Science Direct, IEEE, Scopus, and Google Scholar. The research results show that the role of artificial intelligence in the accounting field has a significant impact and helps accountants, able to overcome various challenges faced by accountants. However, in this research there are several limitations that future researchers need to pay more attention to, including the selection of research objects and refinement of the literature review.

Keywords: Artificial Intelligence (AI), Accounting, Financial Accounting

KIA-11E39

PENGARUH BUDAYA NASIONAL TERHADAP KUALITAS AUDIT INTERNAL PADA SEKTOR PENDIDIKAN TINGGI DI INDONESIA

Andrew Krishna Putra
Muhammad Yusuf
Unggul Purwohedi

ABSTRACT

This research investigates the influence of national culture on the quality of internal audits in the higher education sector in Indonesia. This research uses a national culture model developed by Hofstede using 3 cultural dimensions: power distance, uncertainty avoidance, and individualism. Research related to this topic is still very minimal in Indonesia, especially when it is related to the internal audit function in universities. alone can have an impact on increasing the effectiveness of the university's internal supervisory unit. The unit of analysis for this research is a university located in the LLDIKTI III working area considering the strategic location of this area as an agglomeration of business, government and education centers in Indonesia. Data was obtained using survey techniques which were distributed to the Head of the Internal Audit Unit as the work unit responsible for internal audit. This research uses covariance based-SEM techniques to test the hypotheses developed. The result is that uncertainty avoidance has a significant negative effect on internal audit quality, while power distance and individualism do not have a significant effect on internal audit quality. This means that the lower the uncertainty avoidance, the higher the internal audit quality and vice versa, while power distance and individualism do not have a significant effect on internal audit quality.

Keywords: Hofstede, internal audit quality, national culture, University.

KIA-11E60

PENGARUH AUDIT TENURE, PERGANTIAN MANAJEMEN, DAN FINANCIAL DISTRESS TERHADAP AUDITOR SWITCHING

Agus Hendrawan
Arini Nurpuspita Melinda

ABSTRACT

This study aims to obtain empirical evidence of the effect of audit tenure, management turnover, and financial distress on switching auditors. The research was conducted on property and real estate sector companies listed on the Indonesia Stock Exchange for the 2018-2022 period. The research method uses quantitative shortages with sampling using puposive sampling. The switching auditor in this study used a dummy variable proxy. The data analysis technique used is logistic regression analysis. The results of this study show that financial distress affects switching auditors, while tenure audits and management changes do not affect switching auditors.

Keywords: Audit tenure, Change Management, Financial Distress, Auditor Switching.

KIA-11E67

APPLICATION OF ARTIFICIAL INTELLIGENCE FOR SUSTAINABLE DEVELOPMENT GOALS: A REVIEW AND PERSPECTIVE

Vicky Pratama Putra
Riana Magdalena Silitonga
Yung-Tsan Jou

ABSTRACT

Nowadays, Artificial Intelligence (AI) has emerged as an innovative technology made increasingly popular in many sectors. The adoption of AI techniques offers alternative innovative approaches to reach Sustainable Development Goals (SDGs). This study investigates the current issues, challenges, and prospects while using AI with a particular focus on the potential of AI to contribute to the achievement of the SDGs. AI technologies can improve environmental data processing, assessment, and decision-making by enhancing precision, efficacy, and efficiency. Particularly in terms of the development of AI strategies and the adoption of AI-based solutions in environmental performance. The integration of AI into management practices can facilitate sustainable development and help government and stakeholders achieve their strategic goals. This study provides meaningful insight for government, researchers, and stakeholders to make good the policy and regulations.

Keywords: AI; SDGs; Environmental data; Challenges

KIA-11E72

DIGITAL TALENT DEVELOPMENT STRATEGY IN PT TELKOM INDONESIA Tbk.

Rifa Herdian
Mohamad Syamsul Maarif
Anggraini Sukmawati
Irman Hermadi

ABSTRACT

The Industry 4.0 era demands digital transformation in various sectors, including telecommunications. PT Telkom Indonesia (Persero) Tbk (TELKOM), one of Indonesia's largest telecommunications companies, recognizes the importance of digital talent in supporting the transformation. This article discusses TELKOM's strategy in developing digital talent, including (1) Talent Acquisition: Recruitment of fresh graduated and experienced digital talents and collaborating with universities and training institutions. (2) Talent Development: Continuous employee training and development, including upskilling and reskilling programs. (3) Digital Culture: Creating a culture that supports innovation and continuous learning. (4) Technology Utilisation: utilising digital technology for learning and talent development.

Keywords: digital talent, Industry 4.0, talent development strategy, digital acculturation, technology utilization.

Keywords: digital talent, Industry 4.0, talent development strategy, digital acculturation, technology utilisation.

KIA-11E73

MACROECONOMIC INFLUENCE ON STOCK RETURNS IN EMERGING MARKET COUNTRIES

Yvonne Margareviana
Muhammad Yusuf
Muhammad Saddam Jasir

ABSTRACT

This study aims to investigate the variables that affect stock returns. Signaling Theory and Arbitrage Pricing Theory that is used as a base for this research conclude that macroeconomic factors are perceptible as signal to forecast stock's prices. Empirical testing of this idea revealed various research patterns of influence, particularly between emerging and non-emerging market nations. For this reason, macroeconomic studies of stock returns emphasizing developing market nations are crucial. This study focuses on macroeconomic variables such as inflation, money supply, interest rates, exchange rates, and stock returns on the composite stock price index in Indonesia, Malaysia, and the Philippines. Stock returns and macroeconomic data are the research subjects. The time series used in this research runs from 1998 to 2020. This time frame is attempted to be used to investigate the long-term effects of macroeconomics on stock returns. eviews10 is a statistical test tool used in this study. Based on the research done, macroeconomic variables have significant impact on stock return.

Keywords: Emerging Market, Exchange Rate, Inflation, Stock Returns

KIA-11E75

PENGARUH *FINANCIAL LITERACY*, *FINANCIAL INCLUSION*, *FINANCIAL BEHAVIOR* TERHADAP KEPUTUSAN MELAKUKAN PINJAMAN ONLINE

Florenia Irena
Stanislaus Adnanto Mastan

ABSTRACT

This research aims to determine the influence of financial literacy, financial inclusion, and financial behavior on the decision to take out peer-to-peer (P2P) lending. The data collection method used in this study is primary data, with purposive sampling method. The questionnaire was distributed to 106 student respondents currently pursuing their education in Surabaya. The data for this research was processed using the Structural Equation Models-Partial Least Square (SEM-PLS) software. The results of this research indicate that financial inclusion and financial behavior have a positive and significant effect on the decision to take out peer-to-peer (P2P) lending. However, financial literacy does not have an influence as it has a hypothesis test result greater than 0.05. The Adjusted R-Square value of 0.474 means that the independent variables contribute to 47.4%, while the remaining 52.6% is influenced by other variables not included in this study.

Keywords: Financial Literacy, Financial Inclusion, Financial Behavior, Peer-to-Peer (P2P) Lending Decision

KIA-11F23

THE INFLUENCE OF *FINANCIAL LITERACY*, *DIGITAL LITERACY*, *FINANCIAL CAPITAL* AND *TAXATION KNOWLEDGE* ON THE SUSTAINABILITY OF *UMKM* IN THE CITY OF MATARAM

Nurul Hasanah Natul Najwa
Baiq Anggun Hilendri Lestari
Rini Ridhawati

ABSTRACT

This study aims to analyze the effect of financial literacy, digital literacy, financial capital, and taxation knowledge on the sustainability of MSMEs in Mataram City. This research is a type of quantitative associative research. The data collection method in this study used a questionnaire distributed via the Google Forms platform. The sample used was 100 respondents. The results of this study indicate a positive and significant influence between financial literacy, financial capital, and tax knowledge

on the sustainability of MSMEs. However, digital literacy only significantly affects the sustainability of MSMEs. The findings of this study are that MSMEs with a good understanding of financial literacy are expected to be able to make financial decisions and identify various opportunities for the sustainability of the business being run. Maintaining business sustainability to survive and develop certainly requires support for access to capital from external parties. And MSMEs must also have an awareness of the importance of tax knowledge to avoid the risk of witnesses and fines.

Keywords: Financial Literacy, Digital Literacy, Financial Capital, Taxation Knowledge, MSME Sustainability

KIA-11F40

PENGARUH GREEN INNOVATION, GREEN ACCOUNTING, GREEN INTELLECTUAL CAPITAL TERHADAP FIRM VALUE DENGAN BUSINESS STRATEGY SEBAGAI VARIABEL MODERASI

Cindy Flontama
Synthia Madyakusumawati

ABSTRACT

This research was conducted to test the influence of green innovation, green accounting, and green intellectual capital on firm value with business strategy as a moderating variable in non-financial companies listed on the Indonesia Stock Exchange in 2018-2022. Research data was obtained from sustainability reports and financial reports of non-financial companies. The research sample used was 18 non-financial companies with a total of 90 research data processed. The analytical method used in this research is descriptive statistical analysis and multiple linear regression analysis using SPSS version 26. The results of this research show that green innovation and green intellectual capital have a positive effect on firm value. Meanwhile, green accounting has no influence on firm value. Apart from that, this research also shows that business strategy is able to strengthen the influence of green intellectual capital on firm value and weakens the influence of green accounting on firm value, but do not moderate the influence of green innovation on firm value.

Keywords: Firm Value, Green Innovation, Green Accounting, Green Intellectual Capital, Business Strategy, Environmental Sustainability.

KIA-11F41

PENGARUH PROFITABILITAS, UKURAN PERUSAHAAN, DAN GREEN ACCOUNTING TERHADAP NILAI PERUSAHAAN PADA PERUSAHAAN MANUFAKTUR YANG TERCATAT DI BURSA EFEK INDONESIA TAHUN 2020-2022

Margaretha Verli Pramestya
Julianti Sjarief

ABSTRACT

This study aims to analyse the effect of profitability, company size, and green accounting on firm value. The population of this study are manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2020-2022. The data used is secondary data from financial reports and annual reports. The sampling of this study used purposive sampling method and resulted in 149 sample data. The data analysis method used is descriptive statistics and multiple linear regression. Data processing using the Statistical Package for Social Science (SPSS) version 27 program. With a significance level of 5%, the results of the study indicate that profitability and company size have a positive effect on firm value, while green accounting has no effect on firm value.

Keywords: *profitability, company size, green accounting, firm value*

KIA-11E74

EMPLOYERS' PERCEPTION ON THE GENERIC COMPETENCIES OF ACCOUNTING GRADUATES

Reynalyn O. Barbosa
Accounting Faculty, Eastern Visayas State University Tanauan Campus

ABSTRACT

In the workplace, generic competencies of employees are considered essential and valuable to effectively traverse diverse situations and work environment. Employers expect accounting graduates to possess broader range of competencies to meet high demand for their jobs. The study intends to determine the important generic competencies and to evaluate the level of actual performance of accounting graduates from the lens of the employers. The respondents are the employers represented by the immediate supervisors of accounting graduates. Employers were asked to rate the importance of accounting graduates' generic competencies as well as their actual performance in the workplace. There were 16 types of generic competencies identified. According to the employers, the University has provided much generic competencies and adequately prepared them to the actual workplace. Using the mean score and standard deviation, generic competencies such as organizational and business management skills as well as research skills are considered by employers fairly important and all other 14 generic competencies are very important.

As to the level of actual performance, graduates excellent in the areas of ability and willing to learn, analytical skills, dependability/ respond ability, integrity/ ethics, and flexibility/adaptability while all other generic competencies were good. Although the actual performance is favorably good, there is still a need to further improve the generic competencies to meet employers' expectations. It is therefore recommended for the academic institution to review the curriculum and foster professional behaviors

during undergraduate to improve other generic competencies and to better prepare the students in the actual work setting imbued with higher-level competencies.

Keywords: *Generic Competencies, Accounting, Accounting Graduates, Accounting Education*

KIA-11E29

ANALISIS PENGARUH TINGKAT KESEHATAN BANK DAN MODAL INTELEKTUAL TERHADAP NILAI PERUSAHAAN INDUSTRI PERBANKAN PERIODE 2017-2022

Shannon Geraldine Nathanael
Hyasshinta Dyah S. L. Paramitadewi

ABSTRACT

Banks are one sector that supports the excellence of the business sector, playing a role in supporting the Indonesian economy through lending to other businesses. When the company value is good, it means that people can trust the bank. However, many companies have seen their company value decline because they focus more on tangible assets than intangible assets. This research aims to analyze the influence of the level of bank health and intellectual capital on company value. Using samples from the banking industry in the 2017-2022 period and using multiple linear regression methods, this research found that the CR, NIM and CAR variables had a positive effect on company value. Meanwhile, LDR and GCG have a negative effect on company value. Meanwhile, NPL, LAR, ROE, OE, and VAIC have no effect on company value.

Keywords: *Bank health level, intellectual capital, RGEK, VAIC, Firm value.*

KIA-11E15

PEMBANGUNAN SUMBER DAYA MANUSIA DAN KEBERLANJUTAN UNTUK PELESTARIAN BATIK LASSEM MELALUI PENDIDIKAN

Evy Steelyana W
Tinjung Desy Nursanti

ABSTRACT

The preservation of batik as an intangible asset is important. The rich cultural history of Batik Lasem is investigated in this study, which focuses on how the school system in Lasem, Indonesia, helps to the preservation of that tradition. When it comes to imparting the practical skills and information that are essential for batik design, vocational high schools are supposed to play a significant role. These schools seamlessly combine traditional techniques with contemporary digital art methods.

According to the findings of the research, there are different degrees of integration of batik education across different schools, which highlights the necessity of increased collaboration and curriculum development. The importance of community learning centers and vocational schools in the preservation of Batik Lasem's cultural legacy is brought to light by the recommendations. Both Sustainable Development Goal 4 and Goal 11 are aligned with these activities, which emphasize the preservation of local culture and the provision of high-quality education. These projects make an effort to develop collaboration to guarantee the long-term viability of Lasem's cultural heritage as a significant asset to the local community.

Keywords: Batik Lasem, cultural heritage preservation, vocational training, digital art integration, human resource development, education system

KIA-11E76

COMMUNITY SERVICE IN MICRO BUSINESS PRODUCTS IN SMALL, MICRO, AND MEDIUM (MSMES) CACAO INDUSTRY IN DAVAO CITY

Y.B. Soehartoko
Alpin Napitupulu
Euniqa Natalia
Leonardo Octavio
Daniel Bondang

ABSTRACT

In Côte d'Ivoire, Ghana and Indonesia, cocoa has become a commodity that strengthens GDP. In Davao, Philippines, there are several micro, small and medium enterprises (MSMEs) that produce chocolate. This community service aims to seek how to improve cocoa products in MSME's especially in Davao, Philippines. These activities consist of in-depth interview and focus group discussion with numerous MSME's in cocoa. The result of these activities are MSME's need a roadmap for their development, and need to know how to create a business plan and implement it as a guide.

Keywords: MSME's, Cocoa, Davou City

KIA-11E77

MANGGROVE COMMUNITY SERVICE MSME's AT BANGKOK THAILAND

Aloysius Deno Hervino
Bernadet Hana Widyoputranto
Euniqa Natalia

ABSTRACT

The activity carried out was planting mangroves at the Bang Pu Nature Education Center, Thailand. This community service activity is one of the activities in the Passage to ASEAN program - King Mongkut's Institute of Technology Ladkrabang, Thailand and FEB Atma Jaya Catholic University of Indonesia. With the decreasing number of mangrove plants in the inner ring of the Gulf of Thailand, the Bang Pu Nature Education Center, Thailand was formed. This place will later become a place to conserve birds and other animals, as well as reforest the area which is also useful for water management. This activity was carried out together with international students from KMITL and students from Faculty of Economics and Business, Atma Jaya Catholic University of Indonesia.

Keywords: MSME's, Mangrove, the Bang Pu Nature Education Center

KIA-11E78

DISTRIBUTION AND PRODUCT VARIATION OF COFFEE BEANS IN DAVAO CITY, PHILIPPINES

Devi Angrahini Anni Lembana
Katherine Olivia Josephine
Lorina Fatwa Prasanty
Novelia

ABSTRACT

We had the opportunity to examine a local MSME called "MR. BREW Coffee," a coffee shop located in Tagum, Davao City. We conducted an interview with the owner of "MR. BREW Coffee," who is also a member of the Tagum Coffee Commodity Association. The owner showcased enthusiasm for the coffee industry while striving to expand and grow their coffee shop business. Running a coffee shop business for Mr. Brew has come with its fair share of challenges in the present landscape, such as the intense competition particularly in the local area limited supply of coffee beans, fluctuations in the cost of ingredients, packaging, and other necessary supplies, struggle of local customers who have not fully embraced the coffee shop culture, and the presence of an economic crisis adds further complexity to their business. In conclusion, Mr. Brew Coffee Shop located in Davao City has encountered various challenges in their business operations. The local customer base's lack of familiarity with the coffee shop culture, preference for instant coffee sachets, and limited reach to wider communities have resulted in stagnant sales or even declining revenue.

Keywords: Coffee Shop, Product Variation, Distribution Variation

KIA-11E79

OBSERVATION REPORT OF COMMUNITY SERVICE MSME's BAFWELA HANDBAGS IN DAVAO CITY, PHILIPPINES

Weli
Anissa Annastasya
Florentinus Mario Pratama
Sang Ayu Priyankakirien Sutyandi
Jessy Lie

ABSTRACT

The development of MSMEs in the Philippines has attracted attention from the world. One of them is UMKM Bafwela Handbag. Bafwela Handbag is a woven bag made of hard and thick plastic. Bafwela Handbag produces woven bags made from banana fiber. Started producing from May 2019 until now. Currently he has a workforce of 20-25. This handbag is produced manually, with a period of 1 day for 4 large sizes while for small sizes it can work up to 7 pieces. There are some difficulties in the UMKM Bafwela Handbag, namely, for example, there is no innovation for the product, lack of understanding of digital business marketing techniques, and manual bookkeeping. Actually, the business of those who produce these handbags is stable because they have innovations to modify their products with various sizes. Apart from that, they also use social media such as FB to promote their products. Their customers can be contacted directly and then the order will be sent to the customer after payment has been made.

Keywords: MSME's, Bookkeeping, Handbags

KIA-11F19

ANALISIS KINERJA KARYAWAN PT. XYZ DI BEKASI YANG DIPENGARUH OLEH GAYA KEPEMIMPINAN DAN SISTEM INFORMASI AKUNTANSI

Nunuk Novianti

ABSTRACT

The performance of employees of a company organization will not run well, if you do not pay attention to the factors that influence it. The purpose of this study was to analyze employee performance as influenced by leadership style and accounting information systems. The research subject is at PT XYZ, which is one of the automotive industry manufacturing companies located in the Bekasi industrial area. The research method is quantitative method. The variables studied were employee performance (KK) as the dependent variable, leadership style (GK) and accounting information systems (SIA)

as independent variables. Information collection techniques in this study are using questionnaires and information interviews as many as 50 employees irregularly. The results showed that leadership style (GK) had no influence on employee performance (KK) and accounting information systems (SIA) had a significant effect on employee performance (KK).

Keywords: *Company Organization, Employee Performance, Leadership Style, Accounting Information System.*

PROSIDING

KONFERENSI ILMIAH AKUNTANSI XI & FIRST INTERNATIONAL CONFERENCE

"How do Accountants Contribute to Environmental Sustainability
by Leveraging Artificial Intelligence"

Universitas Katolik Indonesia Atma Jaya Jakarta, 7-8 March 2024

Kegiatan Konferensi Ilmiah Akuntansi (KIA) merupakan agenda rutin yang diselenggarakan oleh Forum Dosen Akuntansi Perguruan Tinggi DKI Jakarta, Ikatan Akuntan Indonesia Kompartemen Akuntan Pendidik yang bekerjasama dengan Perguruan Tinggi di Jabodetabek. Perguruan Tinggi sebagai host kegiatan dilakukan bergiliran/berbeda-beda setiap tahunnya dengan tema yang berbeda sesuai dengan perkembangan dunia akuntansi. Dan untuk tahun 2024, Universitas Katolik Indonesia Atma Jaya selaku host KIA XI. Hal yang berbeda di KIA XI ini yaitu konferensi internasional pertama yang mengundang pembicara dari 4 negara berbeda. Kegiatan ini dilaksanakan pada tanggal 7 dan 8 Maret 2024, secara hybrid di gedung Yustinus Lt. 14 – 15, gedung Karol Wojtyla Lt. 7 dan melalui Zoom. Tema acara adalah "How Do Accountants Contribute to Environmental Sustainability by Leveraging Artificial Intelligence?". Salah satu agenda dari kegiatan ini adalah presentasi ilmiah atas artikel-artikel hasil penelitian dan pengabdian masyarakat yang telah dilakukan oleh dosen dan mahasiswa. Presentasi dilakukan secara hybrid dan menggunakan dua bahasa yakni bahasa Indonesia dan Inggris.

Berdasarkan kegiatan tersebut, prosiding ini disusun untuk mendokumentasikan kumpulan abstrak dari 167 artikel. Prosiding ini diharapkan berguna untuk kemajuan pendidikan ilmu akuntansi serta sebagai salah satu sumber bacaan untuk para akademisi maupun praktisi dalam menanggapi isu-isu akuntansi dan bisnis khususnya terkait environmental sustainability dan artificial intelligence. Penulis artikel berasal dari dalam negeri dan luar negeri yakni Filipina dan Taiwan.

Prosiding ini berisi susunan editor, kata sambutan, daftar reviewer, daftar moderator/pembahas, sinopsis prosiding, dan abstrak dari artikel. Topik-topik artikel terkait akuntansi keuangan dan pasar modal; sistem informasi, pengauditan, dan etika profesi akuntan; akuntansi yang berhubungan dengan perpajakan; akuntansi manajemen dan keprilakuan; corporate governance, fraud dan forensic accounting; akuntansi yang berhubungan dengan pendidikan akuntansi; CSR dan sustainability reporting; akuntansi sektor publik; akuntansi untuk nirlaba; akuntansi syariah; kontemporer dalam akuntansi.

Penerbit Universitas Katolik Indonesia Atma Jaya

Jl. Jend. Sudirman Kav. 51
Jakarta 12930 Indonesia
Phone : (021) 5703306 psw. 631
Email : penerbit@atmajaya.ac.id
Website : <http://www.atmajaya.ac.id>

ISBN 978-623-5298-92-4 (PDF)

