



IKATAN AKUNTAN INDONESIA
KOMPARTEMEN AKUNTAN PENDIDIK



KONFERENSI INTERNATIONAL KRA XI 2024

“The Role of Accounting in Transforming the World Towards Sustainable Development with 5P (People, Planet, Prosperity, Peace, Partnership): Spirit of Patriotism!”



Kamis, 18 Juli 2024
08.00 - 10.00 WIB



Fakultas Ekonomi & Bisnis Universitas 17 Agustus 1945
Jl. Semolowaru no. 45, Surabaya

Book Abstract

CO-HOST





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Book Abstract

Konferensi Internasional KRA XI Tahun 2024

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SAMBUTAN KETUA PANITIA KONFERENSI INTERNASIONAL KRA XI TAHUN 2024

Assalamu'alaikum warahmatullahi wa barakatuh, Yang Kami hormati:

1. Bapak Agusman, MBA, Ph.D, Anggota Dewan Komisisioner OJK
2. Para Pembicara pada International Conference KRA XI 2024 :
 - Prof. Dr. Noorlailie Soewarno, S.E., M.B.A., Ak., CA. (Universitas Airlangga)
 - Prof. Dr. Zalailah Salleh (Universiti Malaysia Terengganu)
 - Prof. John Nowland (Illinois State University, USA)
 - Assoc. Prof. Ferry Jie, Ph.D., FCILT, FCES. (Edith Cowan University Australia)
 - Shaista Wasiuzzaman, Ph.D. (Universiti Teknologi Brunei)
 - Assoc. Prof. Dr. Khairul Ayuni Mohd Kharuddin, Ph.D., FCCA, FHEA. (University Teknologi MARA (UiTM) Shah Alam Malaysia)
 - Prof. Dr. Lindawati Gani, Ak., CA, FCMA, CGMA, FCPA (Aust.)
3. Walikota Surabaya (Bapak Eri Cahyadi, ST, MT.) atau yang mewakili
4. Ketua Dewan Pengurus Nasional (DPN) IAI (Bapak Dr. Ardan Adiperdana, Ak., MBA., CFA., CA., FCMA., CGMA.)
5. Ketua IAI KAPd (Ibu Prof. Dr. Dian Agustia, SE., M.Si., Ak., CA., CMA.)
6. Ketua IAI Wilayah Jawa Timur (Bapak Prof. Basuki, M.Com(Hons)., Ph.D., Ak., CMA., CA., ASEAN CPA.)
7. Rektor Universitas 17 Agustus 1945 Surabaya (Bapak Prof. Dr. Mulyanto Nugroho, M.M., CMA., CPA)
8. Ketua Forum Dosen Akuntansi Perguruan Tinggi Jawa Timur IAI KAPd (Bapak Dr. Roekhudin, M.Si., Ak., CA.)
9. Dekan Fakultas Ekonomi dan Bisnis Universitas 17 Agustus 1945 Surabaya (Bapak Prof. Dr. Slamet Riyadi, M.Si., Ak., CA.CTA.)
10. Segenap Co-Host, Manajemen Eksekutif IAI Wilayah Jawa Timur, Pemakalah, Reviewer, dan Panitia Pelaksana, serta peserta KRA XI.

Puji dan syukur patut kita panjatkan kehadirat Allah Yang Maha Esa, atas berkat dan rahmat-Nya kita dapat mengikuti acara Konferensi Regional Akuntansi (KRA) XI yang diselenggarakan oleh Ikatan Akuntan Indonesia Kompartemen Akuntan Pendidik (IAI KAPD) bersama Universitas 17 Agustus 1945 Surabaya dalam keadaan sehat wal'afiat tidak kurang suatu apapun.

Alhamdulillah dua tahun terakhir, penyelenggaraan KRA X dan XI ini, sudah bisa dilaksanakan secara luring (offline). Sebagaimana KRA X yang menjadi tonggak baru penyelenggaraan KRA yang menjangkau lingkup internasional, KRA XI inipun juga bertaraf Internasional yaitu dengan mengundang narasumber dan peneliti asing (luar negeri) untuk berpartisipasi dalam kegiatan ini. Konferensi Internasional KRA XI Tahun 2024 mengundang narasumber sebagai pembicara/narasumber panel seminar dari 3 negara yaitu Australia, Malaysia dan Brunei, yaitu :

- a. Prof. Dr. Zalailah Salleh (Universiti Malaysia Terengganu)
- b. Prof. John Nowland (Illinois State University, USA)



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- c. Assoc. Prof. Ferry Jie, Ph.D., FCILT, FCES. (Edith Cowan University Australia)
- d. Shaista Wasiuzzaman, Ph.D. (Universiti Teknologi Brunei)
- e. Assoc. Prof. Dr. Khairul Ayuni Mohd Kharuddin, Ph.D., FCCA, FHEA. (University Teknologi MARA (UiTM) Shah Alam Malaysia)

Disamping itu penulis atau pemakalah yang berkewarganegaraan asing berasal dari: Thailand, Madagascar, Mali, Palestine, Gambai, Yemen, Jepang, Malaysia, Brunei Darussalam dan Timor Leste, Australia. Kehadiran /partisipasi pihak-pihak asing tersebut memperkuat penguatan nama KRA kali ini dengan sebutan **KONFERENSI INTERNASIONAL KRA XI TAHUN 2024**.

Tema Konferensi Internasional KRA XI Tahun 2024 adalah **“THE ROLE OF ACCOUNTING IN TRANSFORMING THE WORLD TOWARDS SUSTAINABLE DEVELOPMENT WITH 5P (PEOPLE, PLANET, PROSPERITY, PEACE, PARTNERSHIP) : SPIRIT OF PATRIOTISM!”**.

Tema yang diangkat didasari oleh perkembangan teknologi dan ekonomi yang pesat dan berdampak pada aspek sosial dan lingkungan. Hal tersebut membawa kita pada kebutuhan akan pembangunan berkelanjutan atau yang disebut (Sustainable Development Goals-SDGs) dengan membawa 5 prinsip yaitu People (Manusia), Planet (Bumi), Prosperity (Kemakmuran), Peace (Kedamaian), dan Partnership (Kemitraan).

Menjawab tantangan ini, dunia akuntansi berperan penting dalam transformasi dunia menuju pembangunan berkelanjutan. Dengan integrasi 5P, akuntansi menjadi alat yang kuat untuk mendorong perubahan positif dan berkontribusi pada kesejahteraan manusia, planet serta kemakmuran dan kedamaian secara keseluruhan. Diangkatnya jiwa Patriotisme dalam topik konferensi kali ini menambah semangat para Akuntan dalam partisipasi dan kontribusinya menjaga lingkungan. Melalui kegiatan KRA XI 2024 ini dengan memaparkan hasil riset kajian ilmiah yang menggandeng beberapa perguruan tinggi di Indonesia maupun luar negeri, menjadi wadah menarik bagi para akademisi dan praktisi, untuk berdiskusi tentang beragam kajian empiris maupun praktis diarahkan disiplin ilmu akuntansi dan keuangan.

Kami mengucapkan terima kasih atas antusiasme para peneliti yang sudah mengirimkan artikelnya ke Konferensi Internasional KRA XI ini. Jumlah artikel (paper) yang terkumpul pada kegiatan konferensi kali ini adalah sebanyak 404 paper dan setelah melalui proses seleksi (Blind Review) dari tim reviewer, sebanyak 278 paper dinyatakan lolos dan berhak presentasi dan publikasi di Konferensi Internasional KRA XI 2024. Banyaknya artikel yang masuk tersebut menunjukkan atensi yang besar para peneliti akuntansi dalam upaya ikut mewujudkan kesejahteraan manusia secara global melalui sumbangan pemikiran hasil penelitian.

Pelaksanaan Konferensi Internasional KRA XI ini tidak akan berhasil tanpa kerja keras dan perjuangan yang dilakukan oleh para Panitia, Co-Host, dan pihak-pihak lain yang terlibat dalam tahap persiapan hingga hari-H penyelenggaraannya, yakni 17 – 18 Juli 2024. Pada kesempatan ini, sebagai ketua panitia, izinkan saya menyampaikan ucapan terima kasih yang sebesar-besarnya kepada berbagai pihak yang telah mendukung terselenggaranya acara Konferensi Internasional KRA XI ini. Ucapan terima kasih juga kami sampaikan kepada Ketua Dewan Pengurus Nasional (DPN) IAI, Ketua IAI KAPd, Ketua IAI Wilayah Jawa Timur, Ketua Forum Dosen Akuntansi Perguruan Tinggi Jawa Timur IAI KAPd, Walikota Surabaya, Rektor



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Universitas 17 Agustus 1945 Surabaya dan Dekan Fakultas Ekonomi dan Bisnis Untag Surabaya.

Penghargaan dan ucapan terimakasih tak lupa kami haturkan juga kepada **Keynote Speaker** Konferensi Internasional KRA XI yakni Bapak Dr. Ardan Adiperdana, Ak, MBA, CFrA, CA, FCMA, CGMA (Ketua Dewan Pengurus Nasional (DPN) IAI), Bapak Agusman, MBA, Ph.D. (Member of OJK Board of Commissioner) **Selanjutnya, ucapan terima kasih juga kami sampaikan kepada para pembicara Panel Seminar**, yaitu Prof. Dr. Noorlailie Soewarno, S.E., M.B.A., Ak., CA. (Universitas Airlangga), Prof. Dr. Zalailah Salleh (Universiti Malaysia Terengganu), Prof. John Nowland (Illinois State University, USA), Prof. Dr. H. Slamet Riyadi, M.Si., Ak., CA. (Universitas 17 Agustus 1945 Surabaya), Assoc. Prof. Ferry Jie, Ph.D., FCILT, FCES. (Edith Cowan University Australia), Shaista Wasiuzzaman, Ph.D. (Universiti Teknologi Brunei), Assoc. Prof. Dr. Khairul Ayuni Mohd Kharuddin, Ph.D., FCCA, FHEA. (University Teknologi MARA (UiTM) Shah Alam Malaysia), Prof. Dr. Lindawati Gani, Ak., CA, FCMA, CGMA, FCPA (Aust.), Prof. Drs. Basuki., M.Com(HONS), Ph.D., Ak., CMA., CA., ACPA., ASEAN CPA. Kami mengucapkan terima kasih kepada semua pemakalah dan peserta konferensi, serta seluruh sponsor yang mendukung Konferensi Internasional KRA XI 2024. Kami berharap konferensi ini dapat menjadi wujud kontribusi akuntan dalam rangka ikut mewujudkan kesejahteraan masyarakat global.

Wassalamu'alaikum warahmatullahi wa barakatuh,

Dra. Cholis Hidayati, MBA.,Ak., CA.,CPAI.,CTA

Ketua Panitia Konferensi Internasional KRA XI Tahun 2024



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SAMBUTAN DEKAN FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS 17 AGUSTUS 1945 SURABAYA

Yth Para keynote speaker Konferensi internasional akuntansi ke XI tahun 2024:

- Agusman, MBA., Ph.D. (Anggota Dewan Komisiner Otoritas Jasa Keuangan (OJK))
- Dr. Ardan Adiperdana, Ak., MBA., CFA., CA., FCMA., CGMA. (Ketua Dewan Pengurus Nasional (DPN) IAI)

Yth Narasumber:

- Prof. Dr. Noorlailie Soewarno, S.E., M.B.A., Ak., CA. (Universitas Airlangga, Indonesia)
- Prof. Dr. Zalailah Salleh (Universiti Malaysia Terengganu, Malaysia)
- Prof. John Nowland (Illinois State University, USA)
- Prof. Dr. H. Slamet Riyadi, M.Si., Ak., CA. (Universitas 17 Agustus 1945 Surabaya, Indonesia)
- Assoc. Prof. Ferry Jie, Ph.D., FCILT., FCES. (Edith Cowan University Australia)
- Shaista Wasiuzzaman, Ph.D. (Universiti Teknologi Brunei, Brunei Darussalam)
- Assoc. Prof. Dr. Khairul Ayuni Mohd Kharuddin, Ph.D., FCCA., FHEA. (Universitas Teknologi MARA (UiTM) Shah Alam Malaysia)

Tamu kehormatan:

- Rektor Universitas 17 Agustus 1945 Surabaya, Prof. Dr. Mulyanto Nugroho, M.M., CMA., CPA.
- Ketua Pengurus Yayasan Perguruan 17 Agustus 1945 Surabaya (YPTA), J. Subekti, SH., MM.
- Sekretaris Pengurus Yayasan Perguruan 17 Agustus 1945 Surabaya (YPTA), Dr. IGN Anom Maruta, MM.
- Bendahara Pengurus Yayasan Perguruan 17 Agustus 1945 Surabaya (YPTA), Dr. Ontot Murwato, MM., Ak., CA., CPA.
- Ketua IAI Wilayah Jawa Timur, Prof. Basuki., M.Com(HONS), Ph.D., Ak., CMA., CA., ASEAN CPA.
- Ketua IAI Kompartemen Akuntan Pendidik (KAPd), Prof. Dr. Dian Agustia, SE., M.Si., Ak. CA., CMA.
- Ketua Forum Dosen Akuntansi Perguruan Tinggi (FDAPT) Jawa Timur IAI KAPd., Dr. Roekhudin, M.Si., Ak., CA.
- Ketua Panitia Pelaksana Konferensi internasional akuntansi ke XI tahun 2024 Ibu Dra. Cholis Hidayati, MBA., Ak beserta tim
- 42 perguruan tinggi pendukung
- Beserta 11 Instansi/Perusahaan sponsor
- Manajemen Eksekutif IAI Wilayah Jawa Timur, Para Reviewer, Para Pemakalah, dan Panitia Pelaksana, serta Para Peserta International Conference KRA XI yang berbahagia

Assalamualaikum Warahmatullahi Wabarakatuh.

Alhamdulillah, Wasyukurillah kita panjatkan kehadiran Allah SWT, atas Rahmat dan Ridho_NYA lah kita diberi kelapangan waktu dan kesehatan sehingga bisa melaksanakan kegiatan yang luar biasa berupa konferensi Internasional. Konferensi yang tersaji dengan tajuk konferensi internasional akuntansi ke XI tahun 2024 yang dilaksanakan secara *offline* dan *online* dengan mengangkat tema ***“The Role of Accounting in Transforming The World Towards Sustainable Development with 5P (People, Planet, Prosperity, Peace, Partnership): Spirit of Patriotism!”***.

Welcome to Untag Surabaya, Welcome to kampus merah putih, kampus nasionalis, kampus yang mengedepankan *one team, one commitment, one goal* dengan pencirian sebagai kampus patriot.

Suatu kehormatan bagi kami, di saat FEB Untag Surabaya terpilih untuk menjadi Host Konferensi Internasional KRA XI Tahun 2024 dengan mendatangkan narasumber sebagai pembicara dari berbagai negara diantaranya dari Amerika Serikat (USA), Australia, Malaysia, dan Brunei Darussalam selain dari negara tuan rumah yaitu Indonesia sendiri. Antusiasme yang diberikan oleh para peneliti ditunjukkan dengan terdapatnya sejumlah 404 paper yang masuk, dengan melalui Seleksi *Blind Review* yang dilakukan oleh para



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Reviewer yang ahli dibidangnya, maka didapatkan sejumlah 278 paper yang terpilih untuk dipresentasikan pada Konferensi Internasional KRA XI tersebut.

Dalam kesempatan ini kami sampaikan terima kasih yang setinggi-tingginya kepada IAI KAPd dan IAI Wilayah Jawa Timur yang telah memberikan kepercayaan kepada kami FEB Untag Surabaya untuk mengambil peran sebagai Host dalam Konferensi Internasional KRA XI, dan ucapan terima kasih pula kami sampaikan kepada sejumlah 42 PTN dan PTS atas dukungannya sebagai co-host dan sejumlah 9 Instansi/Perusahaan yang mendukung sebagai sponsor acara KRA XI Tahun 2024.

Konferensi pada tahun ini adalah konferensi yang dikemas dalam lingkup internasional tahun kedua, hal ini menandakan semakin bertumbuhnya kemajuan dunia akuntansi dalam forum internasional. Dengan tema yang selaras dengan kampus nasionalis dan patriot ini, diharapkan terus bertumbuhnya semangat dalam mengembangkan ilmu akuntansi dalam kancah internasional. konferensi internasional akuntansi adalah media yang bisa digunakan untuk mengembangkan bidang-bidang ilmu akuntansi yang meliputi: *Financial Accounting and Capital Markets; Management and Behavioral Accounting; Information Systems, Auditing and Professional Ethics; Taxation; Sharia Accounting; Accounting Education; Good Corporate Governance & Sustainability Reporting; Financial Accounting; Management Accounting; Information Systems and Auditing; dan Good Governance.*

Semakin berkembangnya ilmu akuntansi semakin memberikan banyak peluang bagi akademisi untuk melakukan berbagai penelitian dan pembelajaran serta berkolaborasi dengan berbagai pihak serta dapat dipublikasikan dalam berbagai media.

Demikian yang bisa disampaikan, sekali lagi mohon dukungan yang tinggi untuk kesuksesan konferensi internasional akuntansi ke XI tahun 2024, Akuntansi terus berjaya. MERDEKA.

Wasaalamualaikum warahmatullahi wabarakatuh
Surabaya, 17 Juli 2024

Prof. Dr. Slamet Riyadi, MSi., Ak., CA., CTA

Dekan Fakultas Ekonomi dan Bisnis Universitas 17 Agustus 1945 Surabaya



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**SAMBUTAN KOORDINATOR FORUM DOSEN AKUNTANSI
PERGURUAN TINGGI JAWA TIMUR (FDAPT)
IAI KOMPARTEMEN AKUNTAN PENDIDIK (KAPd)**

Assalamu'alaikum warahmatullahi wa barakatuh,
Yang Kami hormati:

1. Bapak Agusman, MBA., Ph.D., Anggota Dewan Komisiner Otoritas Jasa Keuangan (OJK)
2. Bapak Dr. Ardan Adiperdana, Ak., MBA., CFA., CA., FCMA., CGMA., Ketua Dewan Pengurus Nasional (DPN) IAI
3. Prof. Dr. Mulyanto Nugroho, M.M., CMA., CPA. Rektor Universitas 17 Agustus 1945 Surabaya
4. Prof. Dr. H. Slamet Riyadi, M.Si., Ak., CA, Dekan Fakultas Ekonomi dan Bisnis Universitas 17 Agustus 1945 Surabaya
5. Pengurus Yayasan Perguruan 17 Agustus 1945 Surabaya (YPTA)
6. Prof. Dr. Dian Agustia, SE., M.Si., Ak. CA., CMA., Ketua IAI Kompartemen Akuntan Pendidik (KAPd),
7. Prof. Basuki., M.Com(HONS), Ph.D., Ak., CMA., CA., ASEAN CPA., Ketua IAI Wilayah Jawa Timur,
8. Para narasumber/reviewer/pembahas, dan pemakalah serta hadirin peserta Konferensi internasional KRA XI
9. Co Host Konferensi internasional KRA XI (42 Perguruan Tinggi)

Konferensi internasional KRA adalah merupakan wadah bagi para akademisi dan praktisi di seluruh dunia untuk melakukan penelitian mendiskusikan kajian-kajian empiris di bidang ilmu dan praktik akuntansi. Kajian-kajian tersebut dilakukan dalam rangka untuk menjaga ketersambungan antara dunia akademisi dan profesi dengan dunia praktik. Konferensi internasional KRA juga membahas isu-isu kekinian di bidang akuntansi. Selain itu, Konferensi internasional KRA juga merupakan tradisi akademik yang telah dibangun bertahun-tahun lalu oleh IAI Kompartemen Akuntansi Pendidik bekerjasama dengan IAI Wilayah Jawa Timur dan Perguruan Tinggi se Jawa Timur.

Konferensi internasional KRA Ke XI Tahun 2024 kali ini diselenggarakan di Fakultas Ekonomi dan Bisnis Universitas 17 Agustus 1945 Surabaya dan didukung 42 perguruan tinggi sebagai *co-host*. Tema Konferensi internasional KRA ke XI ini adalah ***“The Role of Accounting in Transforming The World Towards Sustainable Development with 5P (People, Planet, Prosperity, Peace, Partnership): Spirit of Patriotism!”***

Ucapan terima kasih saya sampaikan kepada semua pihak yang membantu kesuksesan Konferensi Internasional KRA XI ini yang tidak bisa sebutkan satu per satu. Serta, tidak lupa ucapan terima kasih juga saya sampaikan kepada seluruh Instansi/Perusahaan Pendukung Acara Konferensi internasional KRA XI (Sponsor), yaitu: Otoritas Jasa Keuangan (OJK), FAB Enterprises, PT Petrokimia Gresik, PT. Semen Gresik, PT Terminal Petikemas Surabaya (TPS), PT Berkah Kawasan Manyar Sejahtera (JIPE), PT Berkah Industri Mesin Angkut (PT BIMA), Bank Jatim, PT Pelindo Marine Service (PT PMS), RS Mata Undaan, Ahmad Dahlan Consulting, dan BTN Syariah.



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Selamat berkonferensi, semoga Allah selalu menyertai kita semua.
Wassalamu'alaikum wr wb

Dr. Roekhudin, M.Si., AK., CA., CSRS.
Ketua FDAPT Jawa Timur IAI KAPd



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SAMBUTAN KETUA IAI WILAYAH JAWA TIMUR

Assalamu'alaikum wr wb.
May Allah bless you all.

Rektor Universitas 17 Agustus 1945 Surabaya, Bapak Prof. Dr. Mulyanto Nugroho, MM., CMA., CPA.

Head of DPN IAI, Baspak Dr. Ardan Adiperdana, Ak., MBA., CFrA., CA., FCMA., CGMA

Head of IAI Compartment of Accounting Educator, Ibu Prof. Dr. Dian Agustia., SE., M.Si., Ak., CA., CMA

Dean of Faculty of Economics and Business Universitas 17 Agustus 1945 Surabaya, Bapak Prof. Dr. H. Slamet Riyadi, M.Si., Ak., CA

Distinguish speakers, participants, ladies and gentlemen,

It is an honor for me to provide this written speech in this special occasion: The Regional Accounting Conference (KRA). KRA is an academic tradition held by the IAI Compartment of Educator Accountants (IAI-KAPd) in collaboration with the IAI East Java Region and many universities in East Java and some international universities. This is forum for academics and practitioners to conduct research in accounting disciplines and discuss empirical and practical studies.

This year KRA is the 11th KRA, and the 2nd of KRA International conference. Today's host of KRA International Conference is the Faculty of Economics and Business, Universitas 17 Agustus 1945, Surabaya, supported by 42 national universities, and 3 international universities as co-hosts. The speakers come from 5 countries, alphabetically: Australia, Brunei Darussalam, Indonesia, Malaysia, and United States of America.

The KRA XI theme is discussing recent development of technology that have impacts on social and environmental aspects. Sustainable development must not only meet the needs of present generation, but also must consider the needs of future generations. Accounting, therefore, has a significant role to discuss those aspects. Accounting is no more talks about economics aspect, without compromising the social and environment aspects. Hence, our KRA XI International Conference's theme is "The Role of Accounting in Transforming the World Towards Sustainable Development with 5P (People, Planet, Prosperity, Peace, Partnership): Spirit of Patriotism!".

By joining this KRAXI International conference, I hope that you will gain much and much more benefits from the speakers, discussants, and the conference participants.

May the Force of Allah will always be with you. Happy discussing!

Wassalamu'alaikum wr wb.

Prof. Basuki., M.Com(Hons), Ph.D., Ak., CMA., CA., ASEAN CPA.

The Head of IAI East Java Region



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SAMBUTAN KETUA IAI KOMPARTEMEN AKUNTAN PENDIDIK (KAPd)

Bismillahirrahmanirrahim,

Assalamu'alaikum Warahmatullah Wabarakatuh.

In 2024, the East Java University Accounting Lecturers Forum (FDAPT), the IAI Compartment of Educator Accountant (IAI KAPd) and The Institute of Indonesia Chartered Accountants (IAI) East Java Region will hold the 2024 KRA XI International Conference on the 17th – 18th of July 2024, located at the Faculty of Economics and Business, Universitas 17 Agustus 1945, Surabaya. The conference will be hosted by the Faculty of Economics and Business, Universitas 17 Agustus 1945, Surabaya.

Alhamdulillah, we would like to express our gratitude to the presence of Allah SWT who has given His grace and guidance, so that the implementation of the 2024 KRA XI International Conference can be carried out successfully, with: "The Role of Accounting in Transforming The World Towards Sustainable Development with 5P (People, Planet , Prosperity, Peace, Partnership): Spirit of Patriotism!"

The role of the accounting profession in achieving the Sustainable Development Goals (SDGs) is crucial, as accounting provides the necessary information for sustainable and responsible decision-making. Here are the key roles of the accounting profession in supporting the achievement of the SDGs: (1). Sustainability Reporting, (2). Environmental Management Accounting, (3). Social Impact Measurement and Reporting, (4). Good Corporate Governance, (5). Risk Management, (6) Financial Innovation, and (7) Education and Training.

The 2024 KRA XI International Conference was attended by speakers and participants from 5 countries, namely the United States (USA), Australia, Malaysia, Indonesia, and Brunei Darussalam. Hosts and Co-Hosts of 42 Universities. The aim of KRA is to increase the contribution of academics and professionals in the development of accounting research, and also as a medium for scientific discussion and communication in building a research and publication culture. The research results are expected to be useful for the development of science and human welfare. In publishing the results of this research, we will collaborate with national journals that are members of the IAI-KAPd Journal Alliance.

Congratulations on the incredible success of the 2024 KRA XI International Conference, with the theme **“The Role of Accounting in Transforming The World Towards Sustainable Development with 5P (People, Planet, Prosperity, Peace, Partnership): Spirit of Patriotism!”**



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We thank you all and highly appreciate all parties who have helped organize the 2024 KRA XI International Conference as well as Faculty of Economics and Business, Universitas 17 Agustus 1945, Surabaya, 42 co-hosts, sponsors, the entire Committee along with the IAI East Java Region Executive Management team, who have worked hard to make the KRA XI International conference run successfully. We also express our appreciation to the reviewers, presenters and participants.

Best Regards and Success

Wabillahitaufik Walhidayah,

Wassalamu 'alaikum Warahmatullah Wabarakatuh.

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

The Chairwoman of IAI KAPd

Surabaya, 17-18 July 2024



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PENDAHULUAN

Perkembangan teknologi dan ekonomi yang pesat berdampak pada aspek sosial dan lingkungan. Memburuknya kondisi lingkungan akibat eksploitasi kegiatan usaha dan kesenjangan sosial merupakan permasalahan serius yang harus diselesaikan bersama. Perserikatan Bangsa-Bangsa (PBB) telah mengadakan konferensi dengan perwakilan negara-negara anggota PBB dengan tujuan adalah untuk merumuskan serangkaian target pembangunan global yang dapat mengatasi tantangan ekonomi, politik, sosial dan lingkungan atau yang biasa disebut sebagai Tujuan Pembangunan Berkelanjutan (*Sustainable Development Goals-SDGs*). SDGs merupakan pedoman baru bagi negara-negara di seluruh dunia untuk mengatasi tantangan tersebut dengan memperhatikan pertumbuhan yang baik dengan memberikan nilai-nilai sosial dan lingkungan serta memberikan manfaat ekonomi yang optimal.

SDGs secara inklusif melibatkan semua pemangku kepentingan dalam Negara, termasuk pemerintah & parlemen, akademisi & pakar, organisasi kemasyarakatan & media, serta filantropi & pelaku usaha dalam mewujudkan tujuan pembangunan berkelanjutan. Contohnya, perusahaan dapat berkontribusi melalui aktivitas inti mereka dengan menciptakan bisnis yang bertanggung jawab dan menetapkan tujuan berdasarkan SDGs. SDGs menghubungkan strategi bisnis dengan prioritas global dan sebagai kerangka kerja atau pedoman bagi perusahaan untuk membentuk, mengarahkan, mengkomunikasikan dan melaporkan strategi, tujuan, dan kegiatan mereka. Pembangunan berkelanjutan adalah konsep pembangunan yang bertujuan untuk memenuhi kebutuhan generasi saat ini tanpa mengorbankan kemampuan generasi mendatang untuk memenuhi kebutuhan mereka sendiri. SDGs membawa 5 (lima) prinsip-prinsip mendasar yang menyeimbangkan dimensi ekonomi, sosial, dan lingkungan, yaitu *People* (Manusia), *Planet* (Bumi), *Prosperity* (Kemakmuran), *Peace* (Kedamaian), dan *Partnership* (Kemitraan).

Akuntansi berperan penting dalam transformasi dunia menuju pembangunan berkelanjutan dengan memperhatikan prinsip 5P tersebut. Berikut adalah contoh poin-poin mengenai bagaimana akuntansi dapat berkontribusi pada setiap P dalam Pembangunan Berkelanjutan:

- *People* (Manusia)
Akuntansi dapat memfasilitasi pengukuran dan pelaporan dampak sosial, memastikan bahwa perusahaan dan organisasi mempertimbangkan kesejahteraan manusia dalam operasional mereka. Selain itu, contoh lainnya ialah akuntansi modal manusia di mana akuntansi mengakui nilai karyawan sebagai bentuk modal yang membantu organisasi fokus pada pengembangan karyawan, kesejahteraan, dan praktik kerja yang adil.
- *Planet* (Bumi)
Akuntansi lingkungan yang memasukkan biaya dan manfaat lingkungan ke dalam laporan keuangan mendorong bisnis untuk mengadopsi praktik berkelanjutan, mengurangi jejak ekologis mereka. Contoh yang lain, akuntansi karbon di mana akuntansi menghitung emisi gas rumah kaca membantu organisasi memantau dan mengelola dampak lingkungan mereka, sehingga mendorong praktik yang ramah lingkungan.
- *Prosperity* (Kemakmuran)
Misalnya, *Economic Value Added* (EVA) dengan metrik akuntansi seperti EVA dapat digunakan untuk menilai dampak ekonomi keseluruhan bisnis, mempertimbangkan faktor-faktor di luar keuntungan finansial, seperti penciptaan lapangan kerja dan pembangunan masyarakat. Atau contoh yang lain dengan adanya Laporan *Triple Bottom Line* di mana



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akuntansi dapat mengukur dan melaporkan dampak sosial dan lingkungan, memberikan pandangan holistik terhadap kemakmuran organisasi.

- *Peace* (Kedamaian)

Praktik Akuntansi Etis: mendorong transparansi dan perilaku etis dalam pelaporan keuangan mempromosikan kepercayaan di antara para pemangku kepentingan, berkontribusi pada lingkungan bisnis yang lebih stabil dan damai. Selain itu, contoh yang lain yaitu terciptanya Langkah Anti-Korupsi di mana sistem akuntansi dapat dirancang untuk mendeteksi dan mencegah korupsi, menciptakan lingkungan integritas dan kepercayaan.

- *Partnership* (Kemitraan)

Laporan Terpadu: mendorong bisnis untuk menyediakan laporan komprehensif yang mempertimbangkan aspek keuangan, sosial, dan lingkungan mempromosikan kolaborasi dan kemitraan antara berbagai pemangku kepentingan.

Meskipun bersifat global, implementasi SDGs juga mengakui peran penting tanah air masing-masing. Negara-negara diharapkan untuk menyesuaikan target dan strategi implementasi SDGs dengan konteks dan kebutuhan nasional mereka selaras semangat patriotisme masing-masing negara. Dengan mengintegrasikan 5P ke dalam praktik akuntansi dengan semangat patriotisme, akuntansi menjadi alat yang kuat untuk mendorong perubahan positif dan berkontribusi pada kesejahteraan manusia, planet, serta kemakmuran dan kedamaian secara keseluruhan. Merangkul prinsip-prinsip ini memfasilitasi kemitraan yang dapat mendorong perubahan positif dan berkontribusi pada dunia yang lebih berkelanjutan dan adil.

Dalam rangka meningkatkan peran akuntansi dalam mewujudkan pembangunan berkelanjutan, Konferensi Regional Akuntansi (KRA) yang merupakan Konferensi Internasional memaparkan hasil riset kajian ilmiah dengan mengusung tema ***“The Role of Accounting in Transforming the World Towards Sustainable Development with 5P (People, Planet, Prosperity, Peace, Partnership): Spirit of Patriotism!!!”***. Sebagai acara rutin tahunan, Konferensi Internasional KRA XI Tahun 2024 ini diselenggarakan tidak hanya menggandeng beberapa perguruan tinggi di Indonesia, namun juga beberapa perguruan tinggi di luar negeri. Acara ini diselenggarakan oleh Ikatan Akuntan Indonesia Kompartemen Akuntan Pendidik (IAI KAPd) bekerjasama dengan Universitas 17 Agustus 1945 Surabaya sebagai *host*, kampus nasionalis dengan nilai-nilai Patriotisme yang berlokasi di Kota Surabaya.

Konferensi Internasional KRA XI akan menjadi wadah menarik bagi para akademisi dan praktisi, khususnya dari berbagai perguruan tinggi dan institusi di Indonesia dan luar negeri, untuk berdiskusi tentang beragam kajian empiris maupun praktis di ranah disiplin ilmu akuntansi dan keuangan. Forum ini tentunya akan berperan menghasilkan berbagai *insight* dan solusi atas tantangan-tantangan perubahan dunia.

KRA dilaksanakan berkelanjutan setiap tahun dengan berbagai macam tema yang diusung masing-masing oleh Perguruan Tinggi di Jawa Timur. KRA sebelumnya yang telah terselenggara mengusung tema sebagai berikut:

1. KRA I pada tahun 2014 dengan tema ***“Accounting For Welfare”*** diselenggarakan di FEB Universitas Airlangga



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2. KRA II Tahun 2015 yang mengangkat tema “Strategi Pengembangan Pendidikan Akuntansi dalam Era Masyarakat Ekonomi ASEAN” diselenggarakan di FEB Universitas PGRI Kanjuruhan Malang.
3. KRA III Tahun 2016 diselenggarakan di Kota Jember dengan tema Akuntansi Hijau dan Forensik untuk Merespon Dinamika Perubahan Global”
4. KRA IV Tahun 2017 mengusung tema “Peran Akuntan Mewujudkan Good Public Governance dalam Era Sustainable Development Goal (SDG)” yang diselenggarakan di FE Universitas Negeri Surabaya.
5. KRA V Tahun 2018 bertempat di Universitas Brawijaya dengan tema “*Contemporary Crisis in Accounting: Dealing with Energy Sustainability and Financial Technology*”.
6. KRA VI tahun 2019 diselenggarakan di STIESIA Surabaya dengan tema “Disrupsi Akuntansi: “*Ayo Rek Satu Nyali*” Menyongsong Revolusi Industri 4.0.”
7. KRA VII tahun 2020 diselenggarakan di Universitas Negeri Malang dengan tema yaitu “Inovasi dalam Pembelajaran dan Praktik Akuntansi untuk Peningkatan Kompetensi Akuntan Menyongsong Indonesia Emas 2045” *Mbois Ker!*
8. KRA VIII tahun 2021 diselenggarakan di FEBI UIN Sayyid Ali Rahmatullah Tulungagung dengan tema “*Transforming Organizations for Sustainable Development Goals*” *Pangghah Mening!*
9. KRA IX tahun 2022 diselenggarakan di FEB Universitas Hayam Wuruk Perbanas dengan tema “*The Future Skills for Accountant in Digital Disruption Era*” *Muuanteb Rek!!!*
10. KRA X tahun 2023 diselenggarakan di FEB Universitas Islam Malang (UNISMA) dengan tema “*Accounting Innovation For Global Welfare: A Blessing To The Universe*”

BIDANG KAJIAN

1. Sektor Privat
 - a. Akuntansi Keuangan dan Pasar Modal (AKPM)
 - b. Akuntansi Manajemen dan Keperilakuan (AKMP)
 - c. Sistem Informasi, Pengauditan, dan Etika Profesi (SIAEP)
 - d. Perpajakan (PPJK)
 - e. Akuntansi Syariah (AKSR)
 - f. Pendidikan Akuntansi (PAK)
 - g. *Good Corporate Governance & Sustainability Reporting (CG)*
2. Sektor Publik
 - a. Akuntansi Keuangan (ASPAK)
 - b. Akuntansi Manajemen (ASPAM)
 - c. Sistem Informasi dan *Auditing (ASPSIA)*
 - d. *Good Governance (ASPGG)*

TANGGAL DAN TEMPAT ACARA

Rabu – Kamis, 17 – 18 Juli 2024

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**Tim Reviewer Konferensi Internasional KRA XI Tahun 2024:
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Kompartemen Akuntan Pendidik (IAI KAPd)**

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Alwan Sri Kustono	Luciana Spica Almilia	Wiwik Supratiwi
Akhmad Riduwan	Masiyah Kholmi	Wiyarni
Abdul Ghofar	Mohammad Nizarul Alim	Wuryan Andayani
Ahmad Juanda	Muslichah	Yeney Widya Prihatiningtyas
Anna Marina	Noorlailie Soewarno	Yie Ke Feliana
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Bambang Tjahjadi	Nur Fadrijh Asyik	Zaenal Fanani
Basuki	Nurika Restuningdyah	Zaki Baridwan
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Dedhy Sulistiawan	Puji Handayati	Sri Luayyi
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Dian Anita Nuswantara	Roekhudin	Tri Ratnawati
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Hariyati	Tjiptohadi Sawarjuwono	Wiwit Apit Sulistyowati
Ikhsan Budi Riharjo	Umi Muawanah	Ari Kamayanti
Imam Subekti	Unti Ludigdo	Putu Agus Ardiana
Iman Harymawan	Wahidahwati	
Indrawati Yuhertiana	Wirawan Endro Dwi Radianto	



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DAFTAR ARTIKEL LOLOS SELEKSI BLIND REVIEW KONFERENSI INTERNASIONAL KRA XI TAHUN 2024

LAMPIRAN

KEPUTUSAN PANITIA KONFERENSI INTERNASIONAL KRA XI TAHUN 2024 IKATAN AKUNTAN INDONESIA KOMPARTEMEN AKUNTAN PENDIDIK (IAI KAPd) NOMOR: 001/IAIKAPD/JTM/KRAXI/VII/2024 TENTANG PENGUMUMAN PAPER LOLOS SELEKSI BLIND REVIEW KONFERENSI INTERNASIONAL KRA XI TAHUN 2024

NO.	KODE PAPER	JENIS	JUDUL PAPER	PENULIS	INSTANSI
1	2438	AKMP	SUSTAINABLE STRATEGIC DEVELOPMENT ON HIGHER EDUCATION: THE ROLE OF STRUCTURAL CAPITAL IN MEDIATING KNOWLEDGE SHARING AND PERFORMANCE	Rudiyanto; Paniran; Adejaya Sutisna	Universitas La Tansa Mashiro; IAI Wilayah Banten
2	2672	AKMP	THE EFFECT OF ESG CONCERNS ON FIRMS' FUNDAMENTALS	Kenneth De Beckker; Bart Frijns; Angga Sasmitapura	KU Leuven - Belgium; Open Universiteit - The Netherlands; Universitas Katolik Parahyangan
3	2586	AKMP	THE ROLE OF PERCEIVED ORGANIZATIONAL SUPPORT, ATTITUDE AND SELF-EFFICACY ON WHISTLEBLOWING INTENTIONS BY AUDITORS	Geraldine Amanda Tjiputra; Gracia Christabelle; Retno Yuliati; Achmad Setyo Hadi	Universitas Prasetiya Mulya
4	2786	AKMP	DINAMIKA BUDGETARY SLACK: ANALISIS PARTISIPASI ANGGARAN, KOMITMEN ORGANISASI, LOCUS OF CONTROL, DENGAN MODERASI ASIMETRI INFORMASI	Aldila Putri Sesar Susan Permatasari; Umaimah	Universitas Muhammadiyah Gresik
5	2800	AKMP	SERANG CULTURE FESTIVAL: SEBAGAI PEMODERASI PENGARUH ANTARA FAKTOR-FAKTOR PENENTU KEBERLANGSUNGAN USAHA UMKM	Alvia Intan Magroaini; Fahmi Poernamawati; Trista Acila; Azhariatul Aini	Universitas Gajayana Malang
6	2341	AKMP	THE MEDIATING EFFECT OF PSYCHOLOGICAL CAPITAL ON ABUSIVE SUPERVISION AND BUDGETARY SLACK RELATIONSHIP: AN EXPERIMENTAL INVESTIGATION	Sayyidah Nafiatus Surur; Frida Fanani Rohma; Aliya Tiara Fatiha; Rizky Wijaya Kusuma; Lummatul Mahya	Universitas Trunojoyo Madura
7	2460	AKMP	COST STICKINESS BEHAVIOUR AND INDUSTRY 4.0 READINESS: EVIDENCE FROM ASEAN	Mitha Dwi Restuti; Jean Stevany Matitaputty	Universitas Kristen Satya Wacana
8	2772	AKMP	EXPLORING THE EFFECT OF RELIGIOSITY, LOVE OF MONEY, AND COMPENSATION SUITABILITY ON TENDENCY TO COMMIT FRAUD	Seto Satriyo Bayu Aji; Zahro Varisna Rohmadani; Tri Winarsih; Arizona Firdonsyah	Universitas 'Aisyiyah Yogyakarta



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9	2354	AKMP	PENERAPAN GREEN INNOVATION DAN CARBON EMISSION DISCLOSURE BERDAMPAK TERHADAP NILAI PERUSAHAAN?	Intan Siska Zulfani; Endang Dwi Wahyuni; Tri Wahyu Oktavendi; Firda Ayu Amalia	Universitas Muhammadiyah Malang
10	2583	AKMP	HARMONIZING PANCASILA AND PEOPLE CENTRIC MANAGEMENT CONTROL SYSTEM : A HOLISTIC PERSPECTIVE	Evan Sutanto Putra; Bonnie Soeherman	Universitas Surabaya
11	2732	AKMP	SOCIAL MEDIA-USE ON FINANCIAL MANAGEMENT BEHAVIOR OF GENERATION Z WITH DIGITAL FINANCIAL LITERACY AS A MEDIATION VARIABLE	Tasya Az Zahra Khadijah; Nurika Restuningdiah	Universitas Negeri Malang
12	2588	AKMP	ANALYSIS OF FACTORS DETERMINING BONUS INCOME AT THE TIENS DISTRIBUTOR IN MALANG CITY	Firda Aprilia Dewi Sastra; Fahmi Poernamawati	Universitas Gajayana Malang
13	2430	AKMP	IMPLEMENTATION OF ENVIRONMENTAL ACCOUNTING BASED ON TRIPLE BOTTOM LINE TOWARDS A GREEN ECONOMY TO ACHIEVE BUSINESS SUSTAINABILITY AT PT VARIA USAHA BETON	Sunu Priyawan; Alifiarisma Maricar	Universitas 17 Agustus 1945 Surabaya
14	2559	AKMP	PERAN MODERASI GOOD CORPORATE GOVERNANCE PADA SUSTAINABILITY, KONSERVATISME AKUNTANSI, MANAJEMEN LABA: STUDI EMPIRIS PADA PERUSAHAAN GO PUBLIK INDONESIA	Deddy Kurniawansyah; Muhammad Dzakwan Ihza Mahendra	Universitas Airlangga
15	2431	AKMP	TRANSFER PENGETAHUAN AKUNTANSI MANAJEMEN MAHASISWA AKUNTANSI PADA ORGANISASI BISNIS: PERAN MODAL PSIKOLOGIS DAN MODAL SOSIAL	Muhammad Irsyad Elfin Mujtaba; I Made Narsa	Universitas Airlangga
16	2328	AKMP	INCREASING COMPETITIVE ADVANTAGE TO IMPROVE SUSTAINABILITY AND MARKET PERFORMANCE OF SMEs	Dekeng Setyo Budiarto; Anindya Damayanti; Dian Indri Purnamasari	Universitas PGRI Yogyakarta; Universitas Pembangunan Nasional, Veteran Yogyakarta
17	2448	AKMP	SUSTAINABLE STRIVE: HOLISTIC EXPLORATION OF CSR THROUGH ECONOMIC, ENVIRONMENTAL, AND SOCIAL LENSES	Aji Fras Aditya; Driana Leniwati; Adi Prasetyo; Ahmad Juanda; Faris Afrizal; Ahmad Waluya Jati	Universitas Muhammadiyah Malang



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18	2612	AKMP	THE IMPACT OF PEER TO PEER (P2P) LENDING SYSTEM ON THE MSMEs' FINANCING PERFORMANCE	Antonius Siahaan; Andrey Hasiholan Pulungan	Universitas Sampoerna
19	2514	AKMP	RISK MANAGEMENT AND FINANCIAL PERFORMANCE: A STUDY ON INSURANCE FIRM IN INDONESIA	Tasya Putri Raniah; Niki Lukviarman	Universitas Andalas
20	2628	AKMP	WHY SILENT MAJORITY HAPPENED? THE ROLE OF LOCUS OF CONTROL AND COLLECTIVE BEHAVIOR	Fitri Mareta; Aldini Nofta Martini; Nur Halimah Siahaan	Universitas Putra Bangsa
21	2757	AKMP	ANALISIS CARBON EMISSION DISCLOSURE (CED) DALAM MEMONITOR NET ZERO EMISSION GLOBAL MELALUI INOVASI CARDIDEX	Salma Luthfania Patra; Krisna Aprileo Iskandar Putra; Nicholas Immanuel Syahputra Napitupulu	Universitas Telkom
22	2577	AKMP	THE LINK BETWEEN 'GREEN' AND ECONOMIC SUCCESS: ENVIRONMENTAL MANAGEMENT AS THE CRUCIAL TRIGGER BETWEEN ENVIRONMENTAL AND ECONOMIC PERFORMANCE	Rahmi Handayani; Wirmie Eka Putra; Afrizal	Universitas Jambi
23	2521	AKMP	FINANCIAL LITERACY, FINANCIAL TECHNOLOGY, AND PERSONAL SAVING ORIENTATION: A COMPREHENSIVE REVIEW	Borges Loe, Duarte	Timor-Leste National Defence Institute
24	2769	AKMP	PSYCHOLOGICAL CONTRACT, MENTAL ACCOUNTING, AND EDUCATOR ACCOUNTANT PERFORMANCE	Kholidiah; Lilik Pirmaningsih	Universitas Wijaya Kusuma Surabaya
25	2427	AKMP	ANALISIS PELUANG DAN TANTANGAN PENERAPAN KEBIJAKAN PAJAK KARBON DI INDONESIA DALAM KERANGKA TRIPLE BOTTOM LINE	Bahrul Ulum Udin; Driana Leniwati; Ahmad Waluya Jati; Dhaniel Syam; Endang Dwi Wahyuni; Agustin Dwi Haryanti	Universitas Muhammadiyah Malang
26	2734	AKMP	ANTESEDEN PRAKTIK AKUNTANSI LINGKUNGAN PADA PELAKU USAHA UMKM DALAM MEWUJUDKAN SUSTAINABILITY DEVELOPMENT GOALS (SDGS): PENDEKATAN TEORI INSTITUSIONAL	Sukma Uli Nuha; Ria Meilan	Universitas Muhammadiyah Gresik; ITB Widya Gama Lumajang
27	2770	AKMP	WORK STRESS, ADUIT EXPERIENCE, SELF EFFIXCACY ON AUDIT JUDGMENT	Nindy Maylinda Herawati; Sarwenda Biduri; Nurasik; Akhmad Mulyadi	Universitas Muhammadiyah Sidoarjo



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28	2425	AKMP	ACTIVITY BASED BUDGETING: LEBIH DARI SEKEDAR NOMINAL! (STUDI KASUS PADA UD. AF MALANG)	Christian Billy Prasetyo; Dwi Nita Aryani	STIE Malangkuçewara
29	2540	AKMP	ANALISIS NILAI PERUSAHAAN DIPENGARUHI OLEH MAKRO, MIKRO, STRUKTUR MODAL, KINERJA KEUANGAN, STRUKTUR KEPEMILIKAN, KARAKTERISTIK PERUSAHAAN, OPINI AUDIT DI INDUSTRI PERBANKAN	Adhyasta Cakra Whisnu Arsyana; Hwihanus	Universitas 17 Agustus 1945 Surabaya
30	2698	AKPM	EKSPROPRIASI, DIVERSITAS GENDER, DAN KEPUTUSAN INVESTASI TERHADAP NILAI PERUSAHAAN	Hartanis Wiwit; Nahumury Joicenda; Soni Agus Irwandi; Nita Riski Aprillia	Universitas Hayam Wuruk Perbanas
31	2700	AKPM	ANALISIS PENGARUH KEPEMILIKAN ASING, KINERJA LINGKUNGAN DAN UKURAN PERUSAHAAN TERHADAP PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY	Aprilyah Nur Hanifah; Umaimah	Universitas Muhammadiyah Gresik
32	2502	AKPM	PEMETAAN LITERATUR REVALUASI ASET TETAP PADA PERUSAHAAN MANUFAKTUR DI INDONESIA: ANALISIS BIBLIOMETRIK DENGAN APLIKASI VOSVIEWER	Mursadi; Dea Purnama Sari; Selfia Nurita; Sofi Atika Winanda; Febri Rahmi	UIN Suska Riau
33	2692	AKPM	STUDI EKSPERIMEN TENTANG STAKEHOLDERS ROLE, CASH SLACK DAN SUSTAINABILITY REPORT PADA KEPUTUSAN SAHAM	Jesica Handoko; Sihar Tigor B. Tambunan; C. Bintang Hariyudhanti	Universitas Katolik Widya Mandala Surabaya
34	2317	AKPM	KONEKSI POLITIK DAN PERATAAN LABA: APAKAH STRUKTUR KEPEMILIKAN MEMILIKI PERAN?	Imanuela Wahyu Krisdina; Yeterina Widi Nugrahanti	Universitas Kristen Satya Wacana
35	2562	AKPM	PENGARUH OWNERSHIP STRUCTURE, CLUB PERFORMANCE, DAN FINANCIAL PERFORMANCE TERHADAP HARGA SAHAM KLUB SEPAK BOLA	Rahmad Ikhwan Afrianto; Loggar Bhilawa	Universitas Negeri Surabaya
36	2597	AKPM	GREEN INTELLECTUAL CAPITAL DAN KINERJA PERUSAHAAN: STRATEGI BISNIS SEBAGAI PEMODERASI	Dyna Rachmawati, Devina Martina	Universitas Katolik Widya Mandala Surabaya
37	2645	AKPM	PERAN RETURN VOLATILITY DALAM PENENTUAN DIVIDEN PERUSAHAAN MANUFAKTUR	Rayhan Arya Jiwanegara; Rino Tam Cahyadi; Audito Aji Anugrah; Tarsisius Renald Suganda; Bagas Brian Pratama	Universitas Ma Chung



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38	2488	AKPM	CROSS MONITORING OF CORPORATE GOVERNANCE: FROM THE INSIDER TRADING PROSPECT OF IPO-SEO FIRMS	Aulia Herdiani; Ruei-Shian Wu	Universitas Negeri Malang; Yuan Ze University
39	2516	AKPM	SOCIALLY RESPONSIBLE FUNDS AND CONVENTIONAL FUNDS: A COMPARISON OF CORPORATE SOCIAL AND FINANCIAL PERFORMANCE	Syahrani Eka Putri; Niki Lukviarman	Universitas Andalas
40	2584	AKPM	PERAN MODERASI PERLINDUNGAN INVESTOR DALAM HUBUNGAN ANTARA ASIMETRI INFORMASI, AGRESIVITAS LABA DAN COST OF EQUITY	Erika Febriyanti; Komala Ardiyani	Universitas Pekalongan
41	2713	AKPM	GOOD CORPORATE GOVERNANCE (GCG), MANAJEMEN LABA DAN NILAI PERUSAHAAN	Wahyu Fikri Darmawan; Umaimah	Universitas Muhammadiyah Gresik
42	2290	AKPM	RELEVANCE VALUE OF UNREALIZED EARNINGS BASED ON FAIR VALUE HIERARCHY AND POTENTIAL TO BE REALIZED: EVIDENCE FROM SOUTHEAST ASIAN COUNTRIES	Marhaendra Kusuma; Che Manisah Mohd Kasim	Universitas Islam Kadiri; Universiti Selangor (UNISEL), Malaysia
43	2738	AKPM	STRATEGI KEUANGAN, CORPORATE GOVERNANCE, DAN NILAI PERUSAHAAN: PERAN MEDIASI PROFITABILITAS	Gita Purwanda; Umi Muawanah	Universitas Gajayana Malang
44	2752	AKPM	PENGARUH PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY (CSR) TERHADAP RETURN SAHAM MELALUI KINERJA KEUANGAN SEBAGAI VARIABEL PEMEDIASI	Gracya Angeline Prasetyo; Yeterina Widi Nugrahanti; Dheva Nadya Anggraeni	Universitas Kristen Satya Wacana
45	2806	AKPM	PENGARUH KINERJA KEUANGAN DAN GENDER DIVERSITY TERHADAP FINANCIAL DISTRESS	Yunita Tri Diana Sari; Astri Fitria; Nenny Syahrenny	STIESIA Surabaya
46	2387	AKPM	PENGARUH KINERJA LINGKUNGAN DAN INVESTASI HIJAU TERHADAP PENGUNGKAPAN EMISI KARBON (STUDI EMPIRIS PADA PERUSAHAAN SEKTOR ENERGI YANG TERDAFTAR DI BEI TAHUN 2020-2022)	Maulidya Nisa'ul Karimah; Dewi Ayu Puspita; Moch. Shulthoni	Universitas Jember
47	2566	AKPM	SIKAP KEUANGAN, PENGETAHUAN KEUANGAN, DAN KINERJA KEUANGAN: BISAKAH PENERAPAN AKUNTANSI MANAJEMEN SEBAGAI PEMEDIASI?	Wahyu Azizatur Rohmah; Maslichah; Irma Hidayati	Universitas Islam Malang



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48	2593	AKPM	THE ROLE OF COVERAGE ANALYST ON INFORMATION ASYMMETRY AND ACCOUNTING CONSERVATISM	Defia Nurbatin; I Made Narsa	Universitas Airlangga
49	2382	AKPM	PENGARUH KEPUTUSAN INVESTASI DAN PENDANAAN TERHADAP NILAI PERUSAHAAN STUDI PADA PERUSAHAAN FOOD AND BEVERAGE YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI)	Nur Resqy Septriani; Erwin Hadisantoso; Ika Maya Sari	Universitas Halu Oleo
50	2652	AKPM	FINANCIAL DISTRESS DAN SUSTAINABILITY PADA UMKM: STUDI BIBLIOMETRIK DAN LITE RATUR REVIEW	Nala Putri Zhulian; M Refsin Alfarisi; Miftahur Rahmah; Pani Anggraini Syafitri; Febri Rahmi	UIN Sultan Syarif Kasim Riau
51	2689	AKPM	MODEL PREDIKTIF UNTUK MEMREDIKSI ARUS KAS PERUSAHAAN ENERGI MENGGUNAKAN ARIMA MODELLING	Suci Dwilianti Tolla; Vicky Vendy	UPN Veteran Jawa Timur
52	2758	AKPM	FINTECH VS. BANKS: HOW P2P LOANS ARE CHANGING CREDIT ACCESS FOR MSMES	Nicklaus Stanley; Cliff Kohardinata	Universitas Ciputra Surabaya
53	2804	AKPM	PENGARUH MEKANISME GOOD CORPORATE GOVERNANCE DAN KEBIJAKAN DIVIDEN TERHADAP NILAI PERUSAHAAN	Novita Auliya Dela; Astri Fitria; Nenny Syahrenny	STIESIA Surabaya
54	2551	AKPM	CAPITAL MARKET REACTION TO THE 2024 INDONESIAN PRESIDENTIAL ELECTION	Ismi Sekar Setiawati; Kadarusman	STIE Malangkuçeçwara
55	2614	AKPM	NON-FINANCIAL FACTORS THAT INFLUENCE FINANCIAL DISTRESS IN BASIC MATERIALS COMPANIES	Zidni Husnia Fachrunnisa, Ika Nuriya Azizah	Universitas PGRI Yogyakarta
56	2355	AKPM	MANAJEMEN LABA DAN KETERLAMBATAN PUBLIKASI LAPORAN KEUANGAN	Dandy Miftahurrahman; Ani Wilujeng Suryani	Universitas Negeri Malang
57	2526	AKPM	PENGARUH PENGUNGKAPAN TECHNOLOGICAL CAPITAL TERHADAP KARYAWAN PERUSAHAAN MANUFAKTUR	Zulfikar Ikhsan Pane	Kwik Kian Gie School of Business Jakarta
58	2640	AKPM	COMPARATIVE ANALYSIS OF STOCK PRICES OF PT. UNILEVER, TBK BEFORE AND AFTER THE ISRAEL- PALESTINE CONFLICT BOYCOTT CAMPAIGN	Ach Royandi; Aprilya Dwi Yandari	Universitas Wiraraja Madura



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59	2352	AKPM	KINERJA KEUANGAN DAN OPINI GOING CONCERN	Eldiana Yanuar Anisa Putri; Ani Wilujeng Suryani	Universitas Negeri Malang
60	2792	AKPM	THE EFFECT OF TAX AVOIDANCE, ESG, AND POLITICAL CONNECTION ON FIRM VALUE 2021 - 2023	Arja Sadjiarto; Kalef Karistianto; Putri Meydelin Tjandra	Universitas Kristen Petra Surabaya
61	2310	AKPM	PENGARUH MAJORITY OWNERSHIP, LEVERAGE, LIQUIDITY, DAN FIRM SIZE TERHADAP SUSTAINABILITY REPORT DISCLOSURE (STUDI KASUS PADA PERUSAHAAN LQ45 YANG TERDAFTAR DI BEI PERIODE 2020-2022)	Rika Setyowati	STIE PGRI Dewantara Jombang
62	2338	AKPM	DETERMINAN KINERJA KEUANGAN PERUSAHAAN SUBSEKTOR MAKANAN DAN MINUMAN YANG TERDAFTAR PADA BEI TAHUN 2020-2022	Irma Nurhasanah; Khy'sh Nusri Leapatra Chamalinda	Universitas Trunojoyo Madura
63	2365	AKPM	THE EFFECT OF OWNERSHIP STRUCTURE AND CAPITAL STRUCTURE ON DIVIDEND POLICY WITH FIRM VALUE AS A MODERATING VARIABLE: SYSTEMATIC LITERATURE REVIEW	Nela Nur Faridah; Rediyanto Putra	Universitas Negeri Surabaya
64	2505	AKPM	PERAN UKURAN KANTOR AKUNTAN PUBLIK DALAM MEMODERASI DETERMINAN FAKTOR INTEGRITAS LAPORAN KEUANGAN PERUSAHAAN PUBLIK DI INDONESIA	Malem Pagi Sembiring; Atma Hayat; Ade Adriani	Universitas Lambung Mangkurat
65	2539	AKPM	ANALISIS BIBLIOMETRIK UKURAN PERUSAHAAN DAN KINERJA KEUANGAN MENGGUNAKAN VOSVIEWER	Alfajri Aridan; Angge Taing Madinah; Yohana Putri; Yuniarsih; Febri Rahmi	UIN Sultan Syarif Kasim Riau
66	2520	AKPM	PENGARUH KARAKTERISTIK PERUSAHAAN TERHADAP KEBIJAKAN DIVIDEN	Hansen Surya Gautama; Marcel Adhinata Martin; Vania Pradipta Gunawan; Siti Farhana	Universitas Prasetya Mulya
67	2722	AKPM	CSR AND GREEN ACCOUNTING ON FINANCIAL PERFORMANCE : GOOD CORPORATE GOVERNANCE AS MODERATING VARIABLE	Melania Yovika Sunarjo; Catur Ragil Sutrisno; Annisa' Kurnia	Universitas Pekalongan
68	2765	AKPM	PENGARUH PENGUNGKAPAN LINGKUNGAN TERHADAP NILAI PERUSAHAAN	Janevia Sharon Endrian Pasanea; Yeterina Widi Nugrahanti; Jenny Gerensia	Universitas Kristen Satya Wacana



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69	2414	AKPM	MODERASI INTENSITAS MODAL PADA DETERMINAN AGRESIVITAS PAJAK PERUSAHAAN SEKTOR PROPERTY DAN REAL ESTATE DI BEI PERIODE 2018-2022	Fitriyani; Ria Anisatus Sholihah	UIN K.H. Abdurrahman Wahid Pekalongan
70	2656	AKPM	ANALISIS BIBLIOMETRIK AKUISISI DAN KINERJA KEUANGAN MENGGUNAKAN VOSVIEWER	Silvi Uswatul Hasanah; Shierly Indriana Saputri; Silvi Mulyana Sari; Radeff Oktapti Saputra; Febri Rahmi	UIN Sultan Syarif Kasim Riau
71	2678	AKPM	PENGARUH PROFITABILITAS, LIKUIDITAS, SOLVABILITAS, NILAI PASAR DAN KEBIJAKAN DIVIDEN TERHADAP RETURN SAHAM	Miftakhul Choiriyah; Umaimah	Universitas Muhammadiyah Gresik
72	2648	AKPM	KINERJA KEUANGAN UMKM BERBASIS EKONOMI KREATIF YANG BERKELANJUTAN DI WILAYAH WISATA BAHARI PULAU KANIUNGAN, KABUPATEN BERAU	Handayani Jaka Saputra; Rahma Maulidia	Universitas Muhammadiyah Berau
73	2345	AKPM	MAGIC FORMULA INVESTMENT STRATEGIES: EMPIRICAL EVIDENCE FROM JAKARTA STOCK EXCHANGE	Aditya Achmad Rakim; Dahyang Ika Leni Wijayani	UIN Siber Syekh Nurjati Cirebon; Politeknik Negeri Balikpapan
74	2751	AKPM	MEASURING THE PERFORMANCE OF CONVENTIONAL MUTUAL FUNDS BY OBSERVING THE VALUE OF THEIR NET ASSETS WITH INTEREST RATES AS A MODERATION VARIABLE	Hendra Galuh Febrianto; Amalia Indah Fitriana; Hamdani	Universitas Muhammadiyah Tangerang
75	2463	AKPM	PEMILIHAN PRESIDEN 2024 DAN PERFORMA SAHAM: STUDI KOMPARATIF SEBELUM DAN SESUDAH PEMILIHAN	Okta Sindhu Hartadinata; Elva Fariyah	Universitas Airlangga
76	2646	AKPM	PENGARUH PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY TERHADAP KONSERVATISME AKUNTANSI DENGAN KEPEMILIKAN NEGARA SEBAGAI PEMODERASI	Richio Putra Hardana; Rino Tam Cahyadi; Dian Wijayanti	Universitas Ma Chung
77	2368	AKPM	PENGARUH PROFITABILITAS DAN UMUR PERUSAHAAN TERHADAP KETEPATAN WAKTU DALAM PELAPORAN KEUANGAN DENGAN OPINI AUDIT SEBAGAI VARIABEL MODERASI	Sylvia Wahyu Setyowati; Masyiah Kholmi; Siti Zubaidah; Firda Ayu Amalia	Universitas Muhammadiyah Malang
78	2789	AKPM	PENGARUH PROFITABILITAS, LEVERAGE, LIKUIDITAS, ARUS KAS DAN UMUR PERUSAHAAN TERHADAP FINANCIAL	Zaafara Aulia Putri Nurenzi; Umaimah	Universitas Muhammadiyah Gresik



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79	2499	AKPM	PENGARUH THIN CAPITALIZATION DAN KARAKTER EKSEKUTIF TERHADAP TAX AVOIDANCE DENGAN KEPEMILIKAN INSTITUSIONAL SEBAGAI VARIABEL PEMODERASI	Fitria Damayanti; Fitri Romadhon	Universitas Internasional Semen Indonesia
80	2407	AKPM	IS IT TRUE THAT FUNDING SURPLUS AND CAPITAL STRUCTURE AFFECT THE AMOUNT OF DIVIDENDS PAID?	Rino Tam Cahyadi; Bagas Brian Pratama; Akta Aruna Andarvici	Universitas Ma Chung
81	2453	AKSR	MEMAKNAI CRYPTO CURRENCY DARI PERSPEKTIF SYARIAH DI KALANGAN GENERASI MILENIAL	Machbubah Azalia; Driana Leniwati; Ahmad Juanda; Ahmad Waluya Jati; Muhammad Wildan Affan; Fahmi Dwi Mawardi	Universitas Muhammadiyah Malang
82	2741	AKSR	PRAKTIK PENGUNGKAPAN LAPORAN KEBERLANJUTAN PERUSAHAAN SYARIAH DI INDONESIA: PERSPEKTIF TATA KELOLA PERUSAHAAN DAN MODAL INTELEKTUAL	Ari Sita Nastiti; Gardina Aulin Nuha	Universitas Muhammadiyah Jember
83	2684	AKSR	CONSTRUCTING SUSTAINABLE CULTURAL HERITAGE ASSET BASED ON THE PHILOSOPHY OF LIFE OF THE DAYAK TRIBE COMMUNITY "ADIL KA'TALINO BACURAMIN KA' SARUGA BASENGAT KA'JUBATA"	Driana Leniwati; Nopita Fitriani; Muhammad Wildan Affan; Ahmad Juanda	Universitas Muhammadiyah Malang
84	2301	AKSR	DETERMINAN MINAT CASH WAKAF DIMODERASI AKUNTABILITAS PADA GENERASI MILENIAL DI MASJID SABILILLAH MALANG	Ayu Noer Octafiyah; Supami Wahyu Setyowati; Dimas Emha Amir Fikri Anas	Universitas PGRI Kanjuruhan Malang
85	2302	AKSR	ANALISIS SEMIOTIKA RIBA PADA TATARAN SINTAKTIK, SEMANTIK, DAN PRAGMATIK	Bayu Tri Cahya; Muslim Marpaung; Abdul Aziz; Dwi Putri Restuti; Dian Nilam Sari	IAIN Kudus; Politeknik Negeri Medan; IAIN Takengon, Aceh
86	2486	AKSR	ANALISIS DANA DESA TERHADAP INTERNALISASI BUDAYA JAWA "SEDEKAH BUMI" DI DESA. MRUTUK, TUBAN	Mellysia Dwi Rahayu; Driana Leniwati; Ahmad Juanda; Agustin Dwi Haryanti	Universitas Muhammadiyah Malang
87	2511	AKSR	PENGELOLAAN BIAYA DALAM SEDEKAH LAUT DI DESA BULU JOWO, TUBAN	M. Zaenul Lutfi; Driana Leniwati; Ahmad Waluya Jati; Fahmi Dwi Mawardi	Universitas Muhammadiyah Malang



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88	2523	AKSR	DAMPAK PEMILIHAN MODEL SPIN-OFF TERHADAP EFISIENSI KINERJA PERUSAHAAN ASURANSI SYARIAH	Firman Syah; Erny Arianty	Politeknik Keuangan Negara STAN
89	2513	AKSR	PENERAPAN GREEN ACCOUNTING BERBASIS TRI HITA KARANA PADA PERUSAHAAN SANKEN	Khofifah Indah Parwati; Driana Leniwati; Endang Dwi Wahyuni; Ahmad Juanda	Universitas Muhammadiyah Malang
90	2392	AKSR	PENGARUH PEMBIAYAAN MURABAHAH, MUSYARAKAH, DAN MUDHARABAH TERHADAP PROFITABILITAS DENGAN NON PERFORMING FINANCING (NPF) SEBAGAI VARIABEL MODERASI	Audia Resta Wandani; Masyiah Kholmi; Adi Prasetyo; Firda Ayu Amalia	Universitas Muhammadiyah Malang
91	2405	ASPAK	DETERMINANTS OF THE LEVEL OF DISCLOSURE OF LOCAL GOVERNMENT FINANCIAL STATEMENTS IN EAST JAVA PROVINCE	Eka Wulan Wahyuning Tiyas; Arisona Ahmad; Dessy Putri Andini	Politeknik Negeri Jember
92	2555	ASPAK	HOW DOT COM BUBBLE TRIGGERED RECESSION? A COMPREHENSIVE ANALYSIS OF FINANCIAL METRICS AND STOCK PRICE DYNAMICS OF US COMPANIES	Muhammad Arsalan Khan; Sigit Kurnianto	Universitas Airlangga
93	2506	ASPAK	ANALISIS FAKTOR-FAKTOR YANG MEMENGARUHI KUALITAS LAPORAN KEUANGAN PEMERINTAH KAB SUMBAWA DENGAN SISTEM PENGENDALIAN INTERNAL SEBAGAI VARIABEL MODERASI	Muhammad Ridho Alfaizi; Mirna Amirya	Universitas Brawijaya
94	2515	ASPAK	ANALISIS PERLAKUAN AKUNTANSI ASET BIOLOGIS PADA BUDIDAYA PERIKANAN BERDASARKAN PSAK 69 (STUDI KASUS UMKM SEMAR FISH)	Naila Putri Yuaninda; Driana Leniwati; Ahmad Juanda; Ahmad Waluya Jati; Setu Setyawan; Muhammad Wildan Affan	Universitas Muhammadiyah Malang
95	2393	ASPAK	PENGARUH AUDIT TENURE, COMPANY SIZE, LEVERAGE DAN PROFITABILITAS TERHADAP INTEGRITAS LAPORAN KEUANGAN PADA PERUSAHAAN BUMN	Berliana Emilia Santoso; Luqita Romaisyah; Hastanti Agustin Rahayu; Selvia Eka Aristantia	UIN Sunan Ampel Surabaya
96	2444	ASPAK	DAMPAK DANA TRANSFER DAN FLYPAPER EFFECT PENDAPATAN ASLI DAERAH PADA BELANJA MODAL (KAJIAN EMPIRIS DI KABUPATEN/KOTA SE SULAWESI TENGAH)	Nuzul Sania; Nina Yusnita Yamin	Universitas Tadulako



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NO.	KODE PAPER	JENIS	JUDUL PAPER	PENULIS	INSTANSI
97	2654	ASPAK	THE ROLE OF APIP AND CAPITAL EXPENDITURE ON THE ACHIEVEMENT OF LOCAL GOVERNMENT SDGS 9 IN INDONESIA	Afnan; Muhammad Iqbal Abdullah; Andi Chairil Furqan; Megawati	Universitas Tadulako Palu
98	2708	ASPAK	ANALISIS BIBLIOMETRIC CSR DAN PROFITABILITY MENGGUNAKAN VOSVIEWER	Dinda Ramadani Putri; Devi Sulastris; Siti Nurhaliza; Salshania Suvila; Febri Rahmi	UIN Sultan Syarif Kasim Riau
99	2746	ASPAK	PENGARUH ASIMETRI INFORMASI, SUSTAINABILITY REPORTING, DAN PRUDENSI AKUNTANSI TERHADAP EFISIENSI INVESTASI	Aurellia Vania Wijaya; Lodovicus Lasdi	Universitas Katolik Widya Mandala Surabaya
100	2348	ASPAK	AKUNTANSI DALAM PERSPEKTIF BUDAYA LOKAL STUDI ETNOGRAFI PADA KENDURI DURIAN WONOSALAM KABUPATEN JOMBANG	Rifatus Sa'adah; Nur Anisah	STIE PGRI Dewantara Jombang
101	2512	ASPAK	DAMPAK TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN TERHADAP PENGHINDARAN PAJAK PERUSAHAAN YANG TERDAFTAR DI BEI TAHUN 2020-2023	Marcella Mega Wibawa; Angeline Setia; Djoko Wintoro; Nany Chandra Marsetio	Universitas Prasetiya Mulya
102	2571	ASPAK	ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI KUALITAS LAPORAN KEUANGAN PEMERINTAH DAERAH KAB SUMBAWA DENGAN SISTEM PENGENDALIAN INTERNAL SEBAGAI VARIABEL MODERASI	Muhammad Ridho Alfaizi	Universitas Brawijaya
103	2519	ASPAK	ANALISIS PERLAKUAN AKUNTANSI ASET BIOLOGIS MENURUT PSAK 69 DENGAN PENDEKATAN NILAI WAJAR (STUDI KASUS PADA ABDI FARM)	Dewi Nur Maulida; Driana Leniwati; Ahmad Juanda; Agustin Dwi Haryanti	Universitas Muhammadiyah Malang
104	2312	ASPAK	SCALE UP INVESTMENT INTEREST: SUBJECTIVE NORMS AND FINANCIAL LITERACY	Ika Novaliana; Indra Dekrijanti; Prasetya Tri Mahendra	STIE Nganjuk
105	2682	ASPAK	BAGAIMANA GOING CONCERN PADA BUMDes KOTA BANDA ACEH?	Lisa Rahmatika; Linda; Raida Fuadi	Universitas Syiah Kuala
106	2416	ASPAK	PENGARUH GREEN ACCOUNTING DAN INTELLECTUAL CAPITAL TERHADAP NILAI PERUSAHAAN DENGAN STRATEGI BISNIS SEBAGAI VARIABEL MODERASI (STUDI KASUS PADA PERUSAHAAN SEKTOR BATU BARA DAN PERUSAHAAN SEKTOR MAKANAN	Siska Dila Kusmawati; Nur Anisah	STIE PGRI Dewantara Jombang



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NO.	KODE PAPER	JENIS	JUDUL PAPER	PENULIS	INSTANSI
			DAN MINUMAN YANG TERDAFTAR DI BEI (2018-2022)		
107	2643	ASPAK	KOMBINASI BISNIS DALAM KONTEKS PERKEMBANGAN EKONOMI GLOBAL DAN STUDI KASUS	Febrianti Novita; Nathalie Elshaday B. A; Allesia Putri Wijaya Sutikno; Shirky Kharisma Fitri Hasnita; Dilla Selvia; Ardhi Islamudin	Universitas 17 Agustus 1945 Surabaya
108	2817	ASPAK	UNVEILING THE FINANCIAL DYNAMICS OF LOCAL GOVERNMENTS IN NORTH KALIMANTAN PROVINCE: PRE-AND-DURING COVID-19	Ferica Christinawati Putri; Nurul Hidayah	Universitas Borneo Tarakan
109	2406	ASPAK	KINERJA KEUANGAN DAN KINERJA LINGKUNGAN MEMODERASI PROFIL PERUSAHAAN DALAM DISCLOSURE CORPORATE SOCIAL RESPONSIBILITY PERUSAHAAN	Novi Yanti; Nadiya Yunan	Universitas Widya Gama Mahakam Samarinda
110	2787	ASPAM	PERFORMANCE MEASUREMENT SYSTEM AND QUALITY OF HEALTHCARE INSTITUTIONS IN THE STRATEGIC CHANGE ENVIRONMENT	Made Aristia Prayudi; Nurkholis; Erwin Saraswati; Mohamad Khoiru Rusydi	Universitas Pendidikan Ganesha; Universitas Brawijaya
111	2376	ASPAM	IMPACT OF CARBON EMISSION DISCLOSURE AND ENVIRONMENTAL PERFORMANCE ON FIRM VALUE, MODERATED BY CEO'S EDUCATIONAL BACKGROUND	Afiatika Ayyi Shawaaba; Lintang Venusita	Universitas Negeri Surabaya
112	2447	ASPAM	PENGARUH PENGUNGKAPAN INFORMASI LINGKUNGAN TERHADAP NILAI PERUSAHAAN DENGAN ECO-EFFICIENCY SEBAGAI VARIABEL MEDIASI	Virly Nur Halizah; I Made Narsa	Universitas Airlangga
113	2561	ASPAM	REMUNERATION SYSTEM: EXAMINING THE DETERMINANT AND IMPACT	Andian Ari Istiningrum	Politeknik Energi dan Mineral Akamigas
114	2680	ASPAM	THE INFLUENCE OF CORPORATE GOVERNANCE ELEMENTS ON THE DISCLOSURE OF SUSTAINABILITY REPORTING	Gilbert Immanuel; Elfina Astrella Sambuaga	Universitas Pelita Harapan
115	2504	ASPAM	UNCOVERING THE IMPACT OF LOCAL GOVERNMENT FUNCTION BUDGET PATTERNS ON THE ACHIEVEMENT OF SDG 11 IN INDONESIA	Rahmi Dwi Novitasari; Sugianto; Andi Chairil Furqan; Megawati	Universitas Tadulako; Badan Penelitian dan Inovasi Daerah Provinsi Sulawesi



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NO.	KODE PAPER	JENIS	JUDUL PAPER	PENULIS	INSTANSI
					Tengah
116	2445	ASPAM	PERCEIVED ORGANIZATIONAL SUPPORT AND TRANSFORMATIONAL LEADERSHIP ON NURSE PERFORMANCE: THE MEDIATING ROLE OF INTRINSIC MOTIVATION AND OCB	Praptiestrini	Universitas Surakarta
117	2626	ASPAM	PENERAPAN CSR DALAM MENILAI PROFITABILITAS PERUSAHAAN PERTAMBANGAN TERDAFTAR BEI DENGAN CAPITAL EXPENDITURE SEBAGAI VARIABEL MODERASI	Angie Nur Shiddiq; Erlin Melani; Aang Afandi	Politeknik Negeri Malang
118	2423	ASPAM	PERAN MODERASI FINANCIAL DISTRESS DALAM PENGARUH PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY TERHADAP NILAI PERUSAHAAN	Dea Novrianty Guswara; I Made Narsa	Universitas Airlangga
119	2585	ASPAM	PENGETAHUAN AKUNTANSI MEMODERASI PENGARUH EKSPEKTASI PENDAPATAN, TOLERANSI RISIKO DAN LINGKUNGAN KELUARGA TERHADAP MINAT BERWIRAUSAHA	Fityan Izzah Noor Abidin; Novia Eka Putri Ramadhani; Akhmad Khoirur Rofiq	Universitas Muhammadiyah Sidoarjo
120	2455	ASPAM	ANALISIS AKUNTANSI HIJAU (REDUCE, REUSE, RECYCLE) UNTUK MENINGKATKAN KINERJA KEUANGAN (STUDI KASUS KUD TANI BAHAGIA 1 MOJOKERTO)	Helmi Difa Hamdani; Driana Leniwati; Setu Setyawan; Ahmad Waluya Jati; Muhammad Wildan Affan	Universitas Muhammadiyah Malang
121	2714	ASPAM	ARTIFICIAL INTELIGENCE: POTENTIAL THAT ANSWERS THE CHALLENGES AND NEEDS OF THE BANKING FUTURE	Utari Ulviadita; Arna Suryani	Universitas Batanghari
122	2815	ASPAM	PENGARUH GOOD CORPORATE GOVERNANCE DAN FINANCIAL DISTRESS TERHADAP MANAJEMEN LABA DENGAN UKURAN PERUSAHAAN SEBAGAI VARIABEL INTERVENING PADA INDUSTRI PERBANKAN YANG TERDAFTAR DI BEI PERIODE TAHUN 2020-2022	Elfania Zulaikha; Vivi Ade Rivani; Cholis Hidayati	Universitas 17 Agustus 1945 Surabaya
123	2670	ASPAM	PENGARUH KEPEMILIKAN MANAJERIAL DAN KARAKTERISTIK CEO TERHADAP NILAI PERUSAHAAN SEKTOR INDUSTRI BARANG KONSUMSI YANG LISTING DI BEI SEBELUM	Renita Shelsa Amaliah; Zahroh Naimah	Universitas Airlangga



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NO.	KODE PAPER	JENIS	JUDUL PAPER	PENULIS	INSTANSI
			DAN SELAMA PANDEMI COVID-19		
124	2744	ASPAM	IMPACT OF COMPANY SIZE AND PROFIT MANAGEMENT ON CORPORATE SOCIAL RESPONSIBILITY	Rizal Abbas; Annal Lalo; Andi Agus; Hisnol Jamali; Rahman Pura; Dahniyar Daud	STIE Makassar Bongaya
125	2667	ASPGG	ACHIEVING SDGS THROUGH GOVERNMENT EFFECTIVENESS AND CONTROLLING CORRUPTION (CROSS-COUNTRY STUDY)	Dita Indriyani; Muhammad Iqbal Abdullah; Andi Chairil Furqan; Lucyani Meldawati; Megawati	Universitas Tadulako Palu
126	2489	ASPGG	THE IMPACT OF FINANCIAL SECRECY ON CORRUPTION ACROSS COUNTRIES	Jean Stevany Matitaputty	Universitas Kristen Satya Wacana
127	2590	ASPGG	BARGAINING POWER IN WASTE BANKS GOVERNANCE FOR THE REALIZATION OF SUSTAINABILITY: LESSONS FROM CAHAYA BAROKAH WASTE BANK	Karenina Aswinda; Anisa Kusumawardani; Fibriyani Nur Khairin	Universitas Mulawarman
128	2790	ASPGG	BUDGET RATCHETING PADA PENDAPATAN ASLI DAERAH, DANA PERIMBANGAN DAN ALOKASI BELANJA MODAL DI INDONESIA	I Made Pradana Adiputra; Putu Cysa Meldyna Widhi Utami; I Gede Ngurah Wira Dharma; Ni Luh Putu Dita Silviani	Universitas Pendidikan Ganesha
129	2398	ASPGG	NURTURING ROSES AND URBAN DREAMS BY UTILIZING VILLAGE BUDGETS FOR SUSTAINABLE GROWTH IN KARANGPRING AND JUBUNG	Siska Aprilia Oktaviani; Berlina Yudha Pratiwi; Fitriya Andriyani; Oryza Ardhiarisca	Politeknik Negeri Jember
130	2421	ASPGG	DINAMIKA AKUNTABILITAS SOSIAL PONDOK PESANTREN (STUDI KASUS PADA PONDOK PESANTREN AL-HIDAYAT LASEM)	Jadzil Baihaqi; Husni Mubarak	IAIN Kudus
131	2424	ASPGG	MENAKAR KEPERCAYAAN PUBLIK: ANALISIS PERSPEKTIF MASYARAKAT TENTANG TRANSPARANSI, PARTISIPASI, DAN KEJELASAN SASARAN ANGGARAN	Indah Lingtias; Nina Yusnita Yamin	Universitas Tadulako
132	2472	ASPGG	AKUNTABILITAS DAN TRANSPARANSI PENGELOLAAN BANTUAN LANGSUNG TUNAI DANA DESA DALAM PENCAPAIAN GOOD GOVERNANCE (STUDI KASUS PADA DESA SENTUL, KABUPATEN PASURUAN)	Juwita Nur Radeana; Driana Leniwati; Ahmad Juanda; Agustin Dwi Haryanti	Universitas Muhammadiyah Malang



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NO.	KODE PAPER	JENIS	JUDUL PAPER	PENULIS	INSTANSI
133	2641	ASPGG	PENGARUH TRANSPARANSI, AKUNTABILITAS DAN PARTISIPASI MASYARAKAT DALAM PENGELOLAAN DANA DESA TERHADAP TERCIPTANYA GOOD GOVERNANCE DI SUMENEP (STUDI DESA SE-KECAMATAN KOTA SUMENEP)	Salsabilla; Imam Darul Firmansyah, S.E., M.Ak	Universitas Wiraraja Madura
134	2532	ASPGG	PENGARUH JENIS KEPEMILIKAN, DEWAN INDEPENDEN, DAN KUALITAS AUDIT EKSTERNAL TERHADAP CORPORATE FAILURE	Febrina Budiarti; Juniwati Waruhu; Y. Arief Rijanto; Nany C. Marsetio	Universitas Prasetiya Mulya
135	2527	ASPGG	MAPALUS ACTIVITY-BASED REVENUE MANAGEMENT ANALYSIS FOR SUSTAINABLE GOVERNANCE	Joya Thasya Ikrimah Mardjun; Driana Leniwati; Endang Dwi Haryanti; Fahmi Dwi Mawardi	Universitas Muhammadiyah Malang
136	2783	ASPGG	GOVERNANCE DISCLOSURE AND FINANCIAL OVERSIGHT OF UNIVERSITY ENDOWMENT FUNDS: EVIDENCE FROM INDONESIAN PTN-BH	Vicky Vandy; Diarany Sucahyati; Condro Widodo	UPN Veteran Jawa Timur
137	2400	ASPGG	PENGARUH GOOD CORPORATE GOVERNANCE (GCG) DAN FIRM SIZE TERHADAP FIRM VALUE DENGAN SUSTAINABILITY REPORTING SEBAGAI VARIABEL INTERVENING PADA SEKTOR MANUFAKTUR YANG TERDAFTAR DI BEI PERIODE 2019-2021	Aisyah Widhah Azzahra Kiyai Demak; Ade Irma Suryani Lating; Ratna Anggraini Aripriatiwi; Febry Fabian Susanto	UIN Sunan Ampel Surabaya
138	2569	ASPGG	ANALISIS PENERAPAN GOOD SCHOOL GOVERNANCE PADA EFEKTIVITAS PENGELOLAAN DANA BOS SMK NEGERI 6 JEMBER	Sintia Awanda Putri; Nurshadrina Kartika Sari; Mainatul Ilmi	Institut Teknologi dan Sains Mandala
139	2737	ASPGG	ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI AKUNTABILITAS PENGELOLAAN DANA DESA	Rahmansyah; Lamria Simamora; Leliana Maria Angela	Universitas Palangka Raya
140	2391	ASPGG	HUBUNGAN MULTIPLE DIRECTORSHIP DIREKTUR UTAMA TERHADAP FINANCIAL PERFORMANCE DENGAN UMUR PERUSAHAAN SEBAGAI VARIABEL MODERASI	Florine Kozali; Shafira Arifin; Rinaningsih; Nany C. Marsetio	Universitas Prasetiya Mulya
141	2767	ASPGG	PENGARUH KEMAMPUAN KEUANGAN DAERAH, KINERJA ANGGARAN, UKURAN PEMDA, DAN LUAS WILAYAH TERHADAP BESARAN TUNJANGAN TRANSPORTASI	Muhammad Riza Aulia; Syukriy Abdullah; Raida Fuadi	Universitas Syiah Kuala



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NO.	KODE PAPER	JENIS	JUDUL PAPER	PENULIS	INSTANSI
			DPRD KAB/KOTASE-INDONESIA, 2017-2021		
142	2544	ASPSIA	SYSTEMATIC LITERATURE REVIEW ON PEER- TO-PEER LENDING: A COMPARISON BETWEEN TRADITIONAL LENDING AND DECENTRALIZED FINANCE MODELS	Ni Gusti Ayu Pitria; Winola Wijayanti; Grace T. Pontoh; Aini Indrijawati	Universitas Hasanuddin
143	2535	ASPSIA	BIG DATA AND BUSINESS INTELLIGENCE IN THE PUBLIC SECTOR: IMPLEMENTATION AND BENEFITS	Charles Tandilino; Rizky Khaerany; Grace T. Pontoh; Aini Indrijawati	Universitas Hasanudin
144	2542	ASPSIA	DIGITALIZATION OF THE INDUSTRIAL REVOLUTION 4.0 TOWARDS IMPROVING HUMAN RESOURCE MANAGEMENT: SYSTEMATIC LITERATURE REVIEW AND BIBLIOMETRIC ANALYSIS	Ayu Nurfadilah; Dwi Dian Pratiwi; Grace T. Pontoh; Aini Indrijawati	Universitas Hasanuddin
145	2743	ASPSIA	THE IMPACT OF DIGITALIZATION ON FORENSIC ACCOUNTING PRACTICES: A LITERATURE REVIEW	Siti Nur Halimah; Tarjo	Universitas Trunojoyo Madura
146	2401	ASPSIA	PENGARUH FRAUD RISK ASSESSMENT DAN INDEPENDENSI AUDITOR TERHADAP KUALITAS AUDIT APARAT INSPEKTORAT KEUANGAN DAERAH	Elta Faiziah Al Qarima; Nasrullah Dali; Erwin Hadisantoso	Universitas Halu Oleo
147	2662	ASPSIA	FINANCIAL STATEMENT FRAUD DETECTION WITH THE FRAUD PENTAGON APPROACH IN STATE-OWNED ENTERPRISES LISTED ON THE IDX FOR THE PERIOD 2020-2022	Muthia Putri Afifah; Fahmi Poernamawatie	Universitas Gajayana Malang
148	2686	ASPSIA	PENGARUH LEVERAGE, REPUTASI KAP, UKURAN PERUSAHAAN TERHADAP OPINI AUDIT DAN AUDIT DELAY	Anita Eka Pratiwi; Viona Eka Putri Mardiona; Tri Ratnawati	Universitas 17 Agustus 1945 Surabaya
149	2574	ASPSIA	THE ROLE OF BLOCKCHAIN IN SUPPLY CHAIN MANAGEMENT: SYSTEMATIC LITERATURE REVIEW AND BIBLIOMETRIC ANALYSIS	Laode Wijaya Bagus Irianto; Fisca Mawa' Pangraran; Grace T. Pontoh ; Aini Indrijawati	Universitas Hasanudin
150	2775	ASPSIA	ANALISIS DETERMINAN KINERJA SISTEM INFORMASI AKUNTANSI	Indy Devy Permatasari; Astri Fitria; Nenny Syahrenny	STIESIA Surabaya



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NO.	KODE PAPER	JENIS	JUDUL PAPER	PENULIS	INSTANSI
151	2397	ASPSIA	AN ANALYSIS OF AUDITORS' PERCEPTIONS OF ARTIFICIAL INTELLIGENCE, INSTITUTIONAL PRESSURE, AND AUDITOR PERSONALITY ON AUDIT QUALITY	Achmad Daffa Abiyyu; Nurul Mustafida	Universitas Hayam Wuruk Perbanas
152	2602	ASPSIA	GOING CONCERN AUDIT OPINION: THE IMPACT OF FINANCIAL RATIO AND FINANCIAL CONDITION AS A MODERATOR	Shannon Neda Wijaya; Valencia Febriana Widodo; Rinaningsih; Retno Yuliati	Universitas Prasetiya Mulya
153	2611	ASPSIA	DOES FINTECH INTEGRATION ENHANCE TRANSPARENCY IN INDONESIAN FINANCIAL REPORTING AND AUDITS?	Ananta Wahyu Sasongko; Pujangga Abdillah; Citra Sarasmitha; Anggita Sekar Cahyani	Universitas Merdeka Malang
154	2349	ASPSIA	PENGARUH TRANSPARANSI, AKUNTABILITAS, PARTISIPASI MASYARAKAT DAN SISTEM INFORMASI AKUNTANSI TERHADAP PENGELOLAAN DANA DESA	Erina Fazia Rotul Ummah; Mochammad Ilyas Junjuran; Nufaisa	UIN Sunan Ampel Surabaya
155	2669	ASPSIA	INTERNAL AND EXTERNAL COMPANY FACTORS INFLUENCING AUDIT REPORT LAG: INSIGHTS FROM INDONESIAN MANUFACTURING FIRMS	Stefany; Gabriela Sheryl Ongkie; Retno Yuliati; Rinaningsih	Universitas Prasetiya Mulya
156	2763	ASPSIA	EMPIRICAL STUDY ON THE RELATIONSHIP BETWEEN AUDIT FEE AND INDEPENDENCE OF EXTERNAL AUDITORS	Fitria Ningrum Sayekti	Universitas Negeri Yogyakarta
157	2549	ASPSIA	THE ROLE OF BIG DATA AND DATA ANALYTICS IN FRAUD DETECTION: SYSTEMATIC LITERATURE REVIEW	Nisrinatul Nadhifa; Rifqah Zakiyah Arman; Grace T. Pontoh; Aini Indrijawati	Universitas Hasanudin
158	2731	ASPSIA	PENGARUH INDEPENDENSI, KUALITAS AUDIT DAN AUDIT TENURE TERHADAP INTEGRITAS LAPORAN KEUANGAN	Fais Satur Rohmania; Rendy Mirwan Aspirandi; Ibna Kamelia Fiel Afroh	Universitas Muhammadiyah Jember
159	2315	ASPSIA	ARTIFICIAL INTELLIGENCE (AI), AUDIT, FORENSIC ACCOUNTING; LITERATURE REVIEW	Dimas M. Ghozali; Nur Hayati	Universitas Trunojoyo Madura
160	2522	ASPSIA	SYSTEMATIC LITERATURE REVIEW: COMPARATIVE ANALYSIS OF DIGITAL TRANSACTIONS WITH UTAUT AND TAM MODELS	Lestari Rezki Nurul Amalia; Andi Fadhilah Nurazisah; Grace T. Pontoh; Aini Indrijawati	Universitas Hasanudin
161	2547	CG	3P (PROPEL, PLUNGE, PORTRAY): A REFLECTIVE ANALYSIS OF THE ACCOUNTANT'S ROLE IN ACHIEVING 3P (PROFIT, PEOPLE, PLANET) IN	Nining Ika Wahyuni; Eko Ganis Sukoharsono; Roekhudin; Zaki Baridwan	Universitas Jember; Universitas Brawijaya



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NO.	KODE PAPER	JENIS	JUDUL PAPER	PENULIS	INSTANSI
			MSMEs BASED ON PARTICIPATORY ACTION RESEARCH APPROACH		
162	2546	CG	PENGARUH BOARD GENDER DIVERSITY DAN STRUKTUR KEPEMILIKAN TERHADAP PENGUNGKAPAN ESG	Kadek Diah Yulia Paramita; Luh Gede Krisna Dewi; I Putu Sudana; I Nyoman Wijana Asmara Putra	Universitas Udayana
163	2675	CG	PENGARUH KARAKTERISTIK DEWAN DIREKSI DAN KOMISARIS TERHADAP LUAS PENGUNGKAPAN INFORMASI ESG	Satria Bagus Wicaksono Irawan; Alfiana Fitri	Universitas Internasional Semen Indonesia
164	2761	CG	GREEN INTELLECTUAL CAPITAL DISCLOSURE: IMPACT ON ENVIRONMENTAL PERFORMANCE AND FIRM VALUE IN INDONESIA	Franciscus Arditho Bagaskara; Servatia Mayang Setyowati	Universitas Kristen Duta Wacana
165	2319	CG	THE TREND OF INTEGRATED REPORTING IN AN EMERGING MARKET: A CASE STUDY IN INDONESIA	Rizki Nur Amelia Bastian; Ika Permatasari; Anak Agung Gde Satia Utama	Universitas Negeri Surabaya; Universitas Airlangga
166	2715	CG	DOES ESG ENHANCE FIRM PERFORMANCE? EVIDENCE FROM INDONESIA	Legenda Telaga Asih; Estetika Mutiaranisa Kurniawati	Universitas Sebelas Maret
167	2565	CG	GROWTH, POPULATION AND POLLUTION: UNDERSTANDING CARBON EMISSIONS IN ASEAN COUNTRIES	Bambang Hadi Prabowo; Danyswara Madyasta; Sri Harnani; Andik Priyanto; Aksal Allamsyah S.	STIE Jaya Negara Tamansiswa Malang
168	2812	CG	THE POWER OF INTEGRATED REPORTING: MARKET RESPONSES AND THE ROLE OF CORPORATE REPUTATION	Juniarti; Cynthia Halim; Evelyn Wehantouw	Universitas Kristen Petra Surabaya
169	2827	CG	PENGARUH PENGUNGKAPAN ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG) TERHADAP KINERJA PERUSAHAAN DENGAN KOMPENSASI EKSEKUTIF SEBAGAI VARIABEL MODERASI	Safyra Fitrianti; Daniel Sugatama Stephanus; Audito Aji Anugrah	Universitas Ma Chung
170	2810	CG	INSTITUTIONAL OWNERSHIP AND CORPORATE SUSTAINABILITY PERFORMANCE: AN ANALYSIS OF THE INFLUENCE OF STAKEHOLDER ENGAGEMENT AS A MEDIATING VARIABLE	Sigit Kurnianto; Bryant Ritchie Trisnodjojo	Universitas Airlangga



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NO.	KODE PAPER	JENIS	JUDUL PAPER	PENULIS	INSTANSI
171	2337	CG	ANALISIS WACANA ATAS ASPEK SOSIAL DARI ISU KEBERLANJUTAN PADA PERUSAHAAN SEKTOR TEKNOLOGI PAPAN PENCATATAN BARU	Charlie Raymond; Fidelis Arastyo Andono	Universitas Surabaya
172	2573	CG	POVERTY DYNAMICS IN ASEAN: THE ROLE OF HUMAN CAPITAL AND TAXES IN SHAPING THE ECONOMIC FUTURE	Yenni Fayanni; Siti Mutmainah; Budi Sasongko; Jujun Harjuni; Liding Johanna Putri L	STIE Jaya Negara Tamansiswa Malang
173	2637	CG	PAYING FOR POLLUTION: CARBON TAX AS A MITIGATION FOR CARBON EMISSION PROBLEM	Kenley Maccauley Riyono; Luky Patricia Widianingsih	Universitas Ciputra Surabaya
174	2495	CG	PENGARUH KINERJA ESG DAN PROPORSI DEWAN KOMISARIS INDEPENDEN TERHADAP NILAI PERUSAHAAN	Karina Praadhi Pambudyaningtyas; Mitha Dwi Restuti	Universitas Kristen Satya Wacana
175	2353	CG	THE EFFECT OF OWNERSHIP STRUCTURES ON SOCIAL DISCLOSURES IN THE TOURISM SECTOR WITH INDEPENDENT COMMISSIONERS AS A MODERATING VARIABLE	Vionna Natasya Elyson; Supatmi	Universitas Kristen Satya Wacana
176	2470	CG	PENGARUH KINERJA ESG TERHADAP CASH HOLDINGS DENGAN DIVIDEND PAYOUT SEBAGAI VARIABEL MEDIASI PADA PERUSAHAAN DI ASEAN	Michelle; Ovelia Lukita Suhamdy; Y. Arief Rijanto; Siti Farhana	Universitas Prasetiya Mulya
177	2373	CG	THE MODERATING ROLE OF CORPORATE BOARD GENDER IN THE INFLUENCE OF CSR DISCLOSURE ON FINANCIAL PERFORMANCE OF TOBACCO INDUSTRY	Prita Annisa Dyah Rayhan; Syaiful Iqbal; Endang Mardiaty	Universitas Brawijaya
178	2568	CG	CARBON DIOXIDE DISCHARGES AND TAXES: ANALYSIS OF THE INFLUENCE OF GNI PER CAPITA, HUMAN DEVELOPMENT INDEX, AND INDUSTRIALIZATION LEVEL	Muhamad Mukhlis; Lekha Mudrikah; Suryaning Bawono; Eddy Priyanto; Amelia Nur Faiza	STIE Jaya Negara Tamansiswa Malang
179	2629	CG	PENGARUH PENERAPAN GOOD CORPORATE GOVERNANCE, AUDIT INTERNAL, DAN MANAJEMEN RISIKO TERHADAP KINERJA KEUANGAN BANK UMUM SYARIAH DI INDONESIA	Wardatul Jaziroh, Nihlatul Qudus Sukma Nirwana, Herman Ernandi, Innaki Mauliddiyah	Universitas Muhammadiyah Sidoarjo
180	2750	CG	TAX AVOIDANCE MODERATES THE EFFECT OF ESG ON FIRM VALUE	Adhityawati Kusumawardhani; Jessica Felicia; Michelle Axelia	Universitas Kristen Petra Surabaya



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NO.	KODE PAPER	JENIS	JUDUL PAPER	PENULIS	INSTANSI
181	2510	CG	IS IT TRUE THAT CSR MEDIATES THE PROPORTION OF INDEPENDENT COMMISSIONER AND AUDIT COMMITTEE SIZE ON FIRM VALUE?	Michael Hani Sutanto; Lusy; Monica Candra Tjahjono	Universitas Katolik Darma Cendika
182	2834	CG	SUSTAINABLE FINANCE THROUGH TRADE RECEIVABLE EXCHANGE: EVIDENCE FROM BANGLADESH	Md. Moniruzzaman; Dato Dr Mohd Padzil Hashim; Annuar Md. Nassir; Sazali Zainal Abidin	IUBAT - International University of Business Agriculture and Technology, Bangladesh; Universiti Putra Malaysia; Xiamen University Malaysia; Universiti Brunei Darussalam
183	2477	CG	ANALISIS PENERAPAN CSR SEBAGAI KONTRIBUSI PERUSAHAAN DALAM MENCAPAI PEMBANGUNAN BERKELANJUTAN (STUDI KASUS PADA PT OTSUKA INDONESIA)	Ellisa Deviadini; Driana Leniwati; Endang dwi Wahyuni; Ahmad Juanda	Universitas Muhammadiyah Malang
184	2733	CG	ESG DISCLOSURE DAN FIRM PERFORMANCE: BOARD GENDER DIVERSITY SEBAGAI VARIABEL MODERASI	Erina Sudaryati, Berliana Puspitasari	Universitas Airlangga
185	2466	CG	CSR DAN NILAI PERUSAHAAN: STUDI KOMPARATIF ATAS PENGUKURAN KINERJA CSR	Helmy Aulia Rachman; Muhammad Dimar Alam; Meilenia Rahma Salisa; Mutia Fadila Astri	Universitas Brawijaya
186	2480	CG	ANALISIS PENERAPAN GREEN ACCOUNTING DALAM PENGELOLAAN LIMBAH (PADA CV. MANDIRI BERJAMAAH)	Irmawati Jauhari; Driana Leniwati; Adi Prasetyo; Ahmad Juanda; Agustin Dwi Haryanti	Universitas Muhammadiyah Malang
187	2531	CG	ESG AND FIRM VALUE: DOES FIRM SIZE AFFECT THE OUTCOMES?	Dendi Mulyana; Aristanti Widyaningsih	Universitas Pendidikan Indonesia
188	2567	CG	SYNERGY OF HUMAN CAPITAL AND FISCAL POLICY: CO2 EMISSION REDUCTION STRATEGY FOR SUSTAINABLE ECONOMIC DEVELOPMENT	Ema Sulisnaningrum; Rachmad Santoso; Lina Damayanti; Cahya Budhi Irawan; Iwhan Hutri Agustiana	STIE Jaya Negara Tamansiswa Malang
189	2587	CG	CORPORATE GOVERNANCE AND STAKEHOLDER TENSION ON THE LEVEL OF SUSTAINABILITY REPORT DISCLOSURE	Paulina Reggina; Agnes Utari Widyaningdyah	Universitas Katolik Widya Mandala Surabaya



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190	2671	CG	THE VALUE OF FOREIGN BOARD MEMBERS: EVIDENCE FROM INDONESIA'S EMERGING MARKET	Michael; Bart Frijns; Alana Vandebeek	Universitas Katolik Parahyangan; Open Universiteit of The Netherlands
191	2482	CG	ANALISIS GOOD CORPORATE GOVERNANCE PADA IMPLEMENTASI CORPORATE SOCIAL RESPONSIBILITY (CSR) PT CJ FEED JOMBANG	Tifa Rizka Juliana; Driana Leniwati; Adi Prasetyo; Ahmad Juanda; Agustin Dwi Haryanti	Universitas Muhammadiyah Malang
192	2625	CG	ESG AND COST OF CAPITAL: A META-ANALYSIS REVIEW	Khusnul Prasetyo; Zaenal Fanani	Universitas Airlangga
193	2525	CG	PENGARUH IMPLEMENTASI GREEN ACCOUNTING DAN CSR DISCLOSURE TERHADAP PROFITABILITAS PERUSAHAAN MAKANAN DAN MINUMAN	Neva Shalzabila; Alfiana Fitri	Universitas Internasional Semen Indonesia
194	2768	CG	MODERATING IMPACT OF CEO POWER ON THE RELATIONSHIP BETWEEN TAX AGGRESSIVENESS AND ESG (ENVIRONMENT, SOCIAL, AND GOVERNANCE)	Pujangga Abdillah; Ananta Wahyu Sasongko; Citra Sarasmita; Arif Rahman	Universitas Merdeka Malang
195	2298	CG	ADOPTING SDGS AND USING EXTERNAL ASSURANCE IN COMPANY REPORTS: DOES GENDER DIVERSITY MATTER IN SOUTHEAST ASIA?	Nadia Farahdilla Amalia; Kenny Fernando	Sampoerna University
196	2818	CG	PENGARUH ESG PERFORMANCE TERHADAP CREDIT RATING DAN DAMPAKNYA TERHADAP COST OF DEBT EMITEN BURSA EFEK INDONESIA	Muhammad Putra Aprullah	IAI Wilayah Aceh
197	2492	CG	ANALISIS DAMPAK KENAIKAN TARIF BPJS KESEHATAN BERDASARKAN PERSPEKTIF SOCIAL ACCOUNTING (STUDI PADA BPJS KESEHATAN KOTA BIMA)	Arida Prihatini; Driana Leniwati; Adi Prasetyo; Agustin Haryanti	Universitas Muhammadiyah Malang
198	2773	CG	CORPORATE SOCIAL RESPONSIBILITY DAN KINERJA PERUSAHAAN	Maura Jauhara Ikbaar Salsabil; Yeterina Widi Nugrahanti; Yoalien Hana Abhisanti	Universitas Kristen Satya Wacana
199	2362	CG	DETERMINAN CARBON EMISSION DISCLOSURE PADA PERUSAHAAN ENERGI DI INDONESIA	Roy Saputra Wiguna; Daniel Sugama Stephanus; Bagas Brian Pratama	Universitas Ma Chung



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200	2451	CG	SDG DISCLOSURES IN NON-FINANCIAL REPORTS IN INDONESIA	Farhani Kautsar Nugraha; Muhammad Choirul Mustofa; Diki Ahmad Mudhakhir; Innasarah; Ananta Wahyu Sasongko	ITB Tuban
201	2464	CG	ESG DISCLOSURE AND ECO-EFFICIENCY ON FIRM VALUE: INFORMATION ASYMMETRY AS A MEDIATING VARIABLE	Regita Aisah Jaladewi; Puji Harto	Universitas Diponegoro
202	2651	CG	PENGARUH ESG DISCLOSURE TERHADAP KINERJA KEUANGAN DENGAN MANAJEMEN LABA SEBAGAI VARIABEL MODERASI	Roswinda Ahnia Karim; Zahroh Naimah	Universitas Airlangga
203	2329	CG	PERAN INTELLECTUAL CAPITAL DAN ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) DISCLOSURE DALAM MENINGKATKAN KINERJA KEUANGAN PERUSAHAAN	Laila Fatikhatun Ni'mah; Bayu Tri Cahya; Yunus Harjito; Muzayyidatul Habibah; Ratih Paramitasari	IAIN Kudus; Universitas Setia Budi; Universitas Terbuka Surakarta
204	2432	CG	DETERMINAN PROFITABILITAS, CARBON EMISSION DISCLOSURE, ENVIRONMENTAL PERFORMANCE, DAN KEPEMILIKAN INSTITUSIONAL TERHADAP NILAI PERUSAHAAN	Natasya Dwi Pramita; Driana Leniwati; Siti Zubaidah; Muhammad Wildan Affan; Ahmad Juanda; Fahmi Dwi Mawardi	Universitas Muhammadiyah Malang
205	2528	CG	PENGARUH PENGUNGKAPAN GREEN INTELLECTUAL CAPITAL TERHADAP KINERJA PERUSAHAAN (STUDI PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2021-2022)	Fionisya Mufidah; Alfiana Fitri	Universitas Internasional Semen Indonesia
206	2596	CG	HUBUNGAN KINERJA ENVIRONMENT, SOCIAL DAN GOVERNANCE (ESG) DENGAN TINGKAT UTANG PERUSAHAAN: STUDI KASUS PERUSAHAAN DI ASEAN	Hendra Rifki Yuadma; Aria Farah Mita	Universitas Indonesia
207	2595	CG	THE INFLUENCE OF COMPANY SIZE AND INDUSTRY TYPE ON THE QUALITY OF SUSTAINABLE DEVELOPMENT GOALS DISCLOSURE	Nyoman Radhika Saraswati Devi; Ni Made Dwi Ratnadi; Luh Gede Krisna Dewi; I Ketut Sujana	Universitas Udayana
208	2709	CG	DETERMINAN PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY (CSR): PENGARUH UKURAN PERUSAHAAN, SALES GROWTH DAN EFEK MODERASI MEDIA EXPOSURE	Veni Intan Julita; Sri Hastuti; Titis Indah Widyawati	Universitas Gajayana Malang



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209	2326	CG	APAKAH KARAKTERISTIK KOMITE AUDIT MEMPENGARUHI PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY (CSR)?	Adelya Novi Christiyanti; Yeterina Widi Nugrahanti	Universitas Kristen Satya Wacana
210	2636	CG	SUSTAINABILITY AND TAX INCENTIVES	Valentine Siagian; Nensy Dwi Putri Sinaga	Universitas Advent Indonesia, Bandung; Southwestern University of Finance and Economics, Chengdu
211	2399	CG	ENVIRONMENTAL PERFORMANCE, GREEN INVESTMENT AND CARBON EMISSION DISCLOSURE: INDEPENDENT BOARD OF COMMISSIONERS AS A MODERATION VARIABLE	Ahmad Waluya Jati; Amandha Gebianty; Wardatul Jannah	Universitas Muhammadiyah Malang
212	2415	CG	CONCEPTUALIZING CORPORATE SOCIAL RESPONSIBILITY AND SUSTAINABILITY THROUGH BOURDIEU'S TRILOGY	Sulis Rochayatun; Rosmiza Bidin	UIN Maulana Malik Ibrahim Malang; Universiti Putra Malaysia
213	2484	CG	ANALISIS ASET BIOLOGIS UNTUK KEBERLANJUTAN USAHA PERTANIAN BAWANG MERAH BERDASARKAN PSAK 69	Fitriyani; Driana Leniwati; Ahmad Juanda; Fahmi Dwi Mawardi	Universitas Muhammadiyah Malang
214	2394	CG	PENGARUH PROFITABILITAS, LIKUIDITAS, DAN LEVERAGE TERHADAP PENGUNGKAPAN SUSTAINABILITY REPORTING (STUDI EMPIRIS PERUSAHAAN PERTAMBANGAN YANG TERDAFTAR DI BURSA EFEK INDONESIA PADA TAHUN 2022)	Nisrina Adzikro; N. Siti Zubaidah; Sri Wibawani	Universitas Muhammadiyah Malang
215	2766	CG	ENHANCING SUSTAINABILITY PERFORMANCE: THE CRITICAL ROLE OF CFO PROFESSIONAL EXPERIENCE IN MODERATING SUSTAINABILITY ASSURANCE OUTCOMES - INSIGHTS FROM INDONESIA	Sigit Kurnianto; Dian Agustia	Universitas Airlangga
216	2811	CG	CARBON INFORMATION DISCLOSURE INFLUENCE FACTORS: POLITICAL CONNECTION, GREEN INVESTMENT, AND ESG IN INDONESIAN MINING AND MINING SERVICE COMPANIES	Sigit Kurnianto; Basuki	Universitas Airlangga
217	2305	CG	APAKAH WOMAN ON BOARDS, SIZE OF BOARD, DAN KARAKTERISTIK CEO	Shofi Nur Amaliani; Bayu Tri Cahya; Rahmat	IAIN Kudus; IAIN Syaikh Abdurrahman Siddik Bangka



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			BERPENGARUH TERHADAP KINERJA KEBERLANJUTAN?	Ilyas; Fawzia Zakisa Nurjati; Sekar Rani Salsabila	Belitung; Magister Ekonomi Syariah, Pascasarjana IAIN Kudus
218	2719	PAK	CREATIVE PERFORMANCE ON ACCOUNTING UNDERGRADUATES: THE ROLE OF CRITICAL THINKING AS MODERATING VARIABLE	Vandyah Koesmarni; Indrawati Yuhertiana	UPN Veteran Jawa Timur
219	2776	PAK	INCREASING FINANCIAL LITERACY WITH "MOMA" MONEY MANAGEMENT LEARNING MEDIA IN VOCATIONAL HIGH SCHOOLS	Agatha Saputri; Edi Purwanta; Siswanto	Universitas Negeri Yogyakarta
220	2372	PAK	Z-ACCOUNTING : NEW MODEL ACCOUNTING EDUCATION IN THE ERA OF INDUSTRIAL REVOLUTION 4.0	Bagas Brian Pratama; Rino Tam Cahyadi; Muhammad Zidhanne Arrahman	Universitas Ma Chung
221	2747	PAK	DETERMINANTS OF FINANCIAL LITERACY AND ITS IMPACT ON MICRO AND SMALL ENTERPRISES' FINANCIAL MANAGEMENT, ACCOUNTING PRACTICES AND FINANCIAL PERFORMANCE	Wida Iswara; Tri Ramaraya Koroy; Riswan Yudhi Fahrianta	STIE Indonesia Banjarmasin
222	2729	PPJK	MENGENAL KEPUTUSAN ETIS KONSULTAN PAJAK DENGAN BUDAYA JAWA : MEMILIH PERTIMBANGAN MORAL ETIS ATAU KEUNTUNGAN KONVENSIONAL	Alif Faruqi Febri Yanto; Muhammad Ifan Ali Mustofa	Universitas Negeri Malang
223	2784	PPJK	TAX AVOIDANCE: IS THERE A DIFFERENCE BETWEEN INDONESIA, THAILAND, AND PHILIPPINE?	Ardhia Pramesti Regita Cahyani; Moh. Faisol	Universitas Wiraraja Madura
224	2529	PPJK	TAX TIGHTROPE: BALANCING MORALE, PERSONALITY, HAPPINESS, AND TAX EVASION	Yenni Mangoting; Nadia Callista; Rakhel	Universitas Kristen Petra Surabaya
225	2791	PPJK	THE EFFECT OF MANAGERIAL ABILITY ON TAX AVOIDANCE WITH FIRM VALUE AS A MODERATING VARIABLE	Adhityawati Kusumawardhani; Jacelyn Kezia Susanto; Valentina Christy	Universitas Kristen Petra Surabaya
226	2793	PPJK	PENGARUH PROFITABILITAS DAN TAX MINIMIZATION TERHADAP TRANSFER PRICING DIMODERASI UKURAN PERUSAHAAN (STUDI EMPIRIS PADA PERUSAHAAN PERTAMBANGAN)	Yeni Tata Rini; Ahmad Dahlan; Azhari Atul Aini	Universitas Gajayana Malang
227	2330	PPJK	MODERN DATA STACKS DALAM ANALITIKA DATA AUDIT: PENTINGKAH?	Agung Darono	Pusdiklat Pajak



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228	2619	PPJK	PERAN ORGANIZATIONAL CAPITAL DALAM MEMODERASI PENGARUH PENGHINDARAN PAJAK TERHADAP NILAI PERUSAHAAN	Retnaningtyas Widuri; Lisa; Stephanie Liem	Universitas Kristen Petra Surabaya
229	2603	PPJK	PENERAPAN E-FILLING DAN KESADARAN WAJIB PAJAK TERHADAP KEPATUHAN WAJIB PAJAK DENGAN SOSIALISASI PERPAJAKAN SEBAGAI PEMODERASI	Risca Nur Wahyuni; Umaimah	Universitas Muhammadiyah Gresik
230	2335	PPJK	PENGARUH FOREIGN ACTIVITY DAN FOREIGN OWNERSHIP TERHADAP TAX AVOIDANCE: PERIODE EX-ANTE RELAKSASI FISKAL AKIBAT PANDEMI	Aprilia Rahmawati; Mienati Somya Lasmana; Okta Sindhu Hartadinata	Universitas Airlangga
231	2599	PPJK	PENGARUH E-FILLING, SELF ASSESSMENT SYSTEM, DAN PEMAHAMAN WP TERHADAP KEPATUHAN WPOP DENGAN KESADARAN WP SEBAGAI INTERVENING	Siska Dwi Nurjayanti; Umaimah	Universitas Muhammadiyah Gresik
232	2755	PPJK	PERAN PAJAK PIGOUVIAN DALAM MEMINIMALKAN DAMPAK EKSTERNAL KERUSAKAN LINGKUNGAN GLOBAL (SYSTEMATIC LITERATURE REVIEW)	Novita Damayanti; Dwi Irawan; Agustin Dwi Haryanti; Dhaniel Syam; Fahmi Dwi Mawardi	Universitas Muhammadiyah Malang
233	2814	PPJK	RECONSTRUCTION MODEL FOR MITIGATING BUSINESS-TO-CUSTOMER FRAUD IN INDONESIA'S VAT POLICY	Triana Eva Adiningsih; Elia Mustikasari	Universitas Airlangga
234	2605	PPJK	MIXING METHODS: COMPARISON OF TAX AVOIDANCE FOR MANUFACTURING COMPANIES IN SOUTHEAST ASIA'S DEVELOPING COUNTRIES	Miftahul Amir; Norsain	Universitas Wiraraja Madura
235	2433	PPJK	EFEKTIVITAS KEBIJAKAN PENGURANGAN SANKSI ADMINISTRASI DALAM MENINGKATKAN PENERIMAAN PAJAK PENGHASILAN (STUDI KASUS DI KPP PRATAMA GRESIK)	Muhammad Cahyana; Husnunnida Maharani	Universitas Internasional Semen Indonesia
236	2576	PPJK	PENGARUH SANKSI PAJAK TERHADAP KEPATUHAN WAJIB PAJAK UMKM PENGGUNA E-COMMERCE DENGAN PREFERENSI RISIKO SEBAGAI VARIABEL MODERASI	Bebi Nur Isnaini Zahrotus Zaen ; Nur Diana; Arista Fauzi Kartika Sari	Universitas Islam Malang
237	2418	PPJK	THE NEGATIVE IMPACT OF RATIONALIZATION ON STUDENT ATTITUDE	Caroline Valentina Hokil; Yenni Mangoting	Universitas Kristen Petra Surabaya



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238	2657	PPJK	VISUALIZING GENDER CONTRIBUTIONS TO TAX COMPLIANCE RESEARCH: A BIBLIOMETRIC ANALYSIS	Firmansyah Arifin; Msy. Mikial; Meti Zuliyana; Eiffel Oryza Satyva; Rahmi Bayati; Sevika Maharani	Universitas Tridinanti, Sumatera Selatan
239	2666	PPJK	PATRIOTISME MELALUI GAMIFIKASI: INOVASI SISTEM PERPAJAKAN GUNA MEMBANGUN ENGAGEMENT WAJIB PAJAK ZETERS INDONESIA	Aris Surya Putra; Hari Hananto	Universitas Surabaya
240	2357	PPJK	PENGARUH KOMITE AUDIT DAN PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY TERHADAP PRAKTIK PENGHINDARAN PAJAK PERUSAHAAN	Sri Nahda Rizky Pratiwi; Mitha Dwi Restuti	Universitas Kristen Satya Wacana
241	2831	PPJK	PROFESSIONALISM VS. PATRIOTISMS: THE DILEMMA OF TAX SAVING ADVICE FROM TAX CONSULTANT	Permata Ayu Widyasari; Maria Clarissa Daniela; Jesselyn Kezia Alexandra	Universitas Surabaya
242	2344	PPJK	PERLAKUAN NATURA DAN/ATAU KENIKMATAN SETELAH PENERAPAN UU HPP BERDASARKAN PMK NO. 66 TAHUN 2023	Fitrianatsany; Siti Nur Faizah	UIN Sayyid Ali Rahmatullah Tulungagung
243	2476	PPJK	SUBJECTIVE NORMS AND THEIR IMPACT ON TAX EVASION INTENTION	Yenni Mangoting; Ferren Fidelia Saputra	Universitas Kristen Petra Surabaya
244	2601	PPJK	PENGARUH PEMAHAMAN PERATURAN PERPAJAKAN DAN SANKSI PERPAJAKAN TERHADAP KEPATUHAN WAJIB PAJAK DENGAN PREFERENSI RISIKO SEBAGAI PEMODERASI	Egha Nurwati; Umaimah	Universitas Muhammadiyah Gresik
245	2730	PPJK	ANALISIS PENERAPAN E-SYSTEM WAJIB PAJAK PRIBADI TERHADAP PELAKSANAAN SELF ASSESSMENT SYSTEM DALAM MEMENUHI KEWAJIBAN PERPAJAKAN	Dian Safira Putri Hendratno	Universitas Islam Kadiri
246	2356	PPJK	DETERMINANTS OF REGIONAL TAXES: EVIDENCE FROM TULUNGAGUNG REGENCY	Nurul Mazidah; Muhammad Syahrul Hidayat; Ika Puspita Sari	STIE Cendekia Bojonegoro; UIN Sayyid Ali Rahmatullah Tulungagung
247	2462	PPJK	PENGARUH FOREIGN CORPORATE GOVERNANCE DAN CHARACTERISTIC OF DIRECTORS TERHADAP TAX AGGRESSIVENESS DENGAN AUDIT QUALITY SEBAGAI VARIABEL MODERASI	Muhammad Sabrian Oehoedoe; I Made Narsa	Universitas Airlangga



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NO.	KODE PAPER	JENIS	JUDUL PAPER	PENULIS	INSTANSI
248	2304	PPJK	ANALISIS KUASA AKUNTAN GAYATRI DALAM SISTEM PEMUNGUTAN PAJAK DI MASA KERAJAAN MAJAPAHIT (BERDASARKAN METODELOGI PARADIGMA NUSANTARA)	Rackel Dwi Agustina; Eva Wany	Universitas Wijaya Kusuma Surabaya
249	2403	PPJK	ANALYSIS OF TAX PLANNING ON DEPRECIATION OF FIXED ASSETS IN CERTAIN BUSINESSES IN CONNECTION WITH THE IMPLEMENTATION OF PMK 72 OF 2023 TO CALCULATE PPH FOR INDIVIDUALS	Musabihul Qowi	Universitas Islam Kadiri
250	2609	PPJK	PENGARUH LITERASI PAJAK DAN PENERAPAN E-FILING TERHADAP KEPATUHAN WAJIB PAJAK DENGAN PEMAHAMAN INTERNET SEBAGAI VARIABEL MODERASI	Niken Gladis Sholikhati; Umamah	Universitas Muhammadiyah Gresik
251	2780	PPJK	PERAN TAX AVOIDANCE MEMEDIASI PENGARUH ESG TERHADAP KINERJA KEUANGAN (STUDI PERUSAHAAN MANUFAKTUR YANG TERDAFTAR BEI 2021- 2022)	Aulia Salsabila Cantika; Omi Pramiana	STIE PGRI Dewantara Jombang
252	2557	PPJK	PERAN SOSIAL MEDIA TERHADAP KESADARAN PAJAK PENGHASILAN PADA USAHA MIKRO KECIL MENENGAH DI SURABAYA	Agus Susilo; Poppy Yana Mia Nabila; Lidya Fiyazul Haq	Politeknik UBAYA
253	2632	SIAEP	PENGARUH TONE AT THE TOP DAN TONE AT THE BOTTOM TERHADAP RESPON DARI AUDITOR BARU	Theresa Oktaviani Bulin; Teodora Winda Mulia	Universitas Katolik Widya Mandala Surabaya; Universitas Telkom
254	2623	SIAEP	EVALUATION ON THE INTERNAL CONTROL SYSTEM OF BIOMASS FUEL INVENTORY USING RISK MANAGEMENT AT PT RENEWABLE ENERGY INDONESIA PERIOD 2021-2023	Henrico Rafli Pratama; Yusna; Anik Kusnawati	Politeknik Negeri Malang
255	2809	SIAEP	SUSTAINABLE TRANSFORMING IN DETECTING FINANCIAL STATEMENT FRAUD WITH ANTI-CORRUPTION POLICIES AS A MODERATION VARIABLE (EMPIRICAL STUDY ON INFRASTRUCTURE SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE IN 2020-2022)	Dwi Koerniawati; M. Luthfillah Habibi; Nurul Lathifah; Tiara Septyan Maharani	UIN Sunan Ampel Surabaya
256	2829	SIAEP	PENGARUH KARAKTERISTIK PERSONAL TERHADAP SKEPTISISME PROFESIONAL MELALUI DIGITAL LITERACY SEBAGAI VARIABEL MEDIASI	Yolanda Viera Eka Putri; Dewi Fatmawati	Universitas Gadjah Mada



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258	2558	SIAEP	THE INFLUENCE OF FORENSIC ACCOUNTING, INVESTIGATIVE AUDIT, AND WHISTLEBLOWERS ON FRAUD DISCLOSURE	Fenri Mayer	Universitas Airlangga
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260	2537	SIAEP	ANALISIS SISTEM INFORMASI TEKNOLOGI BLOCKCHAIN (STUDI PADA PERUSAHAAN INDODAX)	Nola Novialita Salsa Adelia; Driana Leniwati; Endang Dwi Wahyuni; Sri Wibawani Wahyuning Astuti; Muhammad Wildan Affan	Universitas Muhammadiyah Malang
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263	2485	SIAEP	DIGITALISASI AKUNTANSI: KEBERLANJUTAN PROFESI AKUNTAN DALAM MENGHADAPI TANTANGAN ERA 5.0	Khoirun Nisa S.; Driana Leniwati; Muhammad Wildan Affan; Setu Setyawan; Dhaniel Syam	Universitas Muhammadiyah Malang
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265	2560	SIAEP	KOMITE PEMANTAU RISIKO SEBAGAI PEMODERASI PENGARUH FRAUD HEXAGON TERHADAP FRAUDULENT FINANCIAL STATEMENT PADA PERUSAHAAN PERBANKAN	Fili Mukaromah; Muhammad Wahyudi; Masculine Muhammad Muqorobin	Universitas Tidar
266	2690	SIAEP	THE INFLUENCE OF INDEPENDENT COMMISSIONERS, COMPANY COMPLEXITY, AND COMPANY RISK ON AUDIT FEES	Dwi Nurtania; Natasya Adinda; Jihan Fahira; Mohamad Zulman Hakim;	Universitas Muhammadiyah Tangerang



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				Dewi Rachmania	
267	2487	SIAEP	FLEXIBILITY TRANSPARENCY AND ACCOUNTABILITY IN AVOIDING FRAUD WITH A FORENSIC ACCOUNTING APPROACH (BLAWI, LAMONGAN)	Almaira Oktavia Wijaya; Driana Leniwati; Endang Dwi Wahyuni; Sri Wibawani Wahyuning Astuti; Muhammad Wildan Affan	Universitas Muhammadiyah Malang
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270	2748	SIAEP	PERAN ACCOUNTING INFORMATION SYSTEM TERHADAP KEUNGGULAN KOMPETITIF DAN KINERJA ORGANISASI	David Effendi; Prawita Yani	STIESIA Surabaya
271	2607	SIAEP	THE INFLUENCE OF AUDITOR'S COMPETENCE AND INDEPENDENCE ON AUDIT QUALITY WITH WORK EXPERIENCE AUDITOR AS A MODERATION VARIABLE	Deriska Emiria Siagian; Fahmi Poernamawatie	Universitas Gajayana Malang
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273	2541	SIAEP	DETEKSI PENGENDALIAN INTERNAL: AUDIT KEPATUHAN SISTEM INFORMASI AKUNTANSI PEMBELIAN TUNAI PADA USAHA LAUNDR	Adhyasta Cakra Whisnu Arsyana; Tri Ratnawati	Universitas 17 Agustus 1945 Surabaya



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274	2412	SIAEP	STUDI LITERATUR: PENGGUNAAN AUDIT ARTIFICIAL INTELLIGENCE MENINGKATKAN KUALITAS TEMUAN	Viona Eka Putri Mardiono; Nelya Arofatin	Universitas 17 Agustus 1945 Surabaya
275	2771	SIAEP	PUBLIC ACCOUNTING FIRM CHARACTERISTICS ON THE READABILITY OF KEY AUDIT MATTERS IN INDEPENDENT AUDITOR'S REPORTS	Dila Viera Santy; Samsul Rosadi	UIN Raden Mas Said Surakarta
276	2631	SIAEP	PERKEMBANGAN FAKTOR-FAKTOR PENYEBAB KORUPSI: TINJAUAN LITERATUR SISTEMATIS PADA DUA DEKADE TERAKHIR	Fandi Nur Ahmad Habibi; Habiburrochman	Universitas Airlangga
277	2340	SIAEP	PENGARUH TINGKAT PEMAHAMAN, MOTIVASI EKONOMI, MOTIVASI KARIR DAN MOTIVASI KUALITAS TERHADAP MINAT ALUMNI MAHASISWA AKUNTANSI MENGAMBIL SERTIFIKASI ASSOCIATE CERTIFIED PUBLIC ACCOUNTANT (STUDI KASUS PADA ALUMNI JURUSAN AKUNTANSI LULUSAN TAHUN 2022 UNIVERSITAS HALU OLEO)	Wulan Dwi Lestari; Ishak Awaluddin; Erwin Hadisantoso	Universitas Halu Oleo
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ABSTRAKSI ARTIKEL
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**RELEVANCE VALUE OF UNREALIZED EARNINGS BASED ON FAIR VALUE
HIERARCHY AND POTENTIAL TO BE REALIZED:
EVIDENCE FROM SOUTHEAST ASIAN COUNTRIES**

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Abstract

Tujuan – Menguji relevansi nilai unrealized earnings dalam laporan keuangan, dampak penerapan fair value accounting pada IFRS yang telah diadopsi oleh negara-negara di Asia Tenggara.

Metodologi – Objek penelitian adalah perusahaan sektor keuangan di Indonesia, Malaysia, Singapura, Filipina dan Thailand, sampel 156 perusahaan, periode 2019 – 2022 dengan data observasi sebanyak $n = 624$. Pengujian hipotesis dengan analisis regresi linier berganda.

Hasil – Unrealized earnings, walaupun pendapatan fana hasil penyesuaian ke nilai wajar, ia memiliki relevansi nilai. Namun derajat relevansi nilainya tergantung hierarki input nilai wajar dan ada tidaknya kemungkinan akan direalisasi. Unrealized earnings dari input level 1 dan ada rencana akan direalisasi, lebih prediktif dan lebih direaksi pasar, daripada jenis lainnya.

Originalitas – Pengujian pengaruh unrealized earnings berdasarkan hierarki input nilai wajar dan potensi direalisasi terhadap cumulative abnormal return sebagai cerminan reaksi pasar, dan terhadap Altman Z-Score sebagai cerminan daya prediksi kinerja masa depan.

Kata kunci : relevansi nilai, unrealized earnings, hierarki nilai wajar, potensi terealisasi



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**PENGARUH MAJORITY OWNERSHIP, LEVERAGE, LIQUIDITY, DAN FIRM SIZE
TERHADAP SUSTAINABILITY REPORT DISCLOSURE (STUDI KASUS PADA
PERUSAHAAN LQ45 YANG TERDAFTAR DI BEI PERIODE 2020-2022)**

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Abstract

This study aims to determine the effect of majority ownership, leverage, liquidity, and firm size on sustainability report disclosure in LQ45 companies listed on the Indonesia Stock Exchange (IDX) for the 2020-2022 period. The population of this study are LQ45 companies listed on the IDX for the 2020-2022 period. The sample was selected using purposive sampling technique, the data obtained were 23 companies. Hypothesis testing was carried out using multiple linear regression analysis. This study shows the results that majority ownership has no effect on sustainability report disclosure, leverage has a positive and significant effect on sustainability report disclosure, liquidity has a positive and significant effect on sustainability report disclosure, and firm size has a negative and significant effect on sustainability report disclosure. This research has an implication that companies with a high level of funds tend to disclose a wider sustainability report, so that to obtain a high level of sustainability report disclosure that can be obtained from company operations or by borrowing funds (debt) to creditors.

Keywords: Majority Ownership, Leverage, Liquidity, Sustainability



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KONEKSI POLITIK DAN PERATAAN LABA: APAKAH STRUKTUR KEPEMILIKAN MEMILIKI PERAN?

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Abstract

The purpose of this study is to examine the effect of political connections on income smoothing. In addition, this study wants to see whether ownership structure as proxied with institutional ownership and managerial ownership can strengthen or weaken the relationship between political connection on possibility of income smoothing. This study uses political connection as the independent variable, income smoothing as the dependent variable, and institutional ownership and managerial ownership as moderating variable. This study uses secondary data collect from annual reports of energy sector companies listed on Indonesia Stock Exchange period 2020-2022. The analysis technique in this study uses logistic regression and also Moderated Regression Analysis (MRA). The results showed that political connection has a positive effect on the possibility of income smoothing. In addition, institutional ownership as a moderating variable can weaken the effect of political connections on the possibility of income smoothing and managerial ownership can strengthen the effect of political connection on the possibility of income smoothing.

Keywords: Income Smoothing, Political Connection, Institutional Ownership, Managerial Ownership



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DETERMINAN KINERJA KEUANGAN PERUSAHAAN SUBSEKTOR MAKANAN DAN MINUMAN YANG TERDAFTAR PADA BEI TAHUN 2020-2022

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Abstrak

Competition between companies is currently increasingly competitive. Financial performance can be an advantage of a company that will distinguish it from other companies. Food and beverage subsector companies are one of the companies that are able to grow and survive amid the economic crisis. The stability of the financial performance of food and beverage subsector companies is influenced by many factors. The company's financial performance is vulnerable to fraud and has many factors that influence it into the background of this research. The purpose of this study was to analyze the effect of accrual earnings management, real earnings management, capital structure and firm size on the financial performance of food and beverage subsector companies listed on the Indonesia Stock Exchange for the period 2020-2022. This study uses descriptive quantitative methods and uses secondary data in the form of annual financial reports obtained from the Indonesia Stock Exchange. The sampling technique was carried out by purposive sampling and obtained 36 companies with 3 years of research, so that there were 108 research samples. The data analysis method in this study is multiple linear regression analysis using SPSS 21 software. The results showed that simultaneously accrual earnings management, real earnings management, capital structure and company size have a significant effect on the company's financial performance. Partially, accrual earnings management and firm size have a negative effect on the company's financial performance, while real earnings management and capital structure have no effect on the company's financial performance. Companies with this research are expected to consider accrual earnings management action factors and asset management policies in an effort to improve their financial performance.

Keywords: Financial Performance, Accrual Earnings Management, Real Earnings Management, Capital Structure, Firm Size



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***MAGIC FORMULA INVESTMENT STRATEGIES:
EMPIRICAL EVIDENCE FROM JAKARTA STOCK EXCHANGE***

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Abstrak

Konsep pemilihan portofolio strategi investasi formula ajaib terbukti efektif di berbagai pasar saham di seluruh dunia. Penelitian ini menganalisis konsep pemilihan portofolio menggunakan strategi investasi formula ajaib untuk perusahaan yang termasuk dalam Indeks SMC Composite dengan alokasi portofolio bobot yang sama (equally-weighted portfolio). Formulasi ini melakukan pemeringkatan perusahaan dengan menggabungkan rasio pengembalian modal dan perolehan hasil pada portofolio yang dipilih sehingga pengembalian yang diharapkan dapat mengalahkan pasar. Populasi penelitian adalah perusahaan-perusahaan yang tergolong dalam Indeks SMC Composite. Jumlah sampel sebanyak 116 perusahaan per tahun, periode penelitian 10 tahun dari tahun 2011-2020. Penelitian ini mencari jawaban apakah strategi formulasi portofolio yang dibangun mampu mengungguli indeks benchmark. Indeks IHSG dipilih sebagai acuan indeks benchmark. Portofolio formula ajaib yang dibangun mendukung teori signaling menunjukkan bahwa perusahaan memberikan sinyal kepada investor berupa informasi yang akan mempengaruhi nilai perusahaan sehingga akan memberikan pengaruh kepada pelaku pasar dalam menentukan keputusan berinvestasi. Portofolio yang dibangun dengan strategi formula ajaib ini mampu mengungguli indeks acuan dengan rata-rata sebesar 13,23% dan 5,32% antara Juni 2011-Mei 2021.

Kata Kunci: *magic formula, earning yield, return on capital, value investing, investment strategies*



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KINERJA KEUANGAN DAN OPINI GOING CONCERN

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Abstract

Aktivitas bisnis yang menurun akibat pandemi COVID-19 memperburuk kondisi keuangan perusahaan dan memungkinkan perusahaan memperoleh opini going concern (GCO). Perusahaan memperoleh GCO ketika terdapat risiko yang mengancam bisnis perusahaan dan mengancam kelangsungan usaha. Pihak manajemen perlu menjaga kondisi keuangan perusahaan agar dapat menjaga kelangsungan usaha perusahaan. Penelitian ini bertujuan untuk mengetahui pengaruh kondisi keuangan perbankan yang menggunakan analisis CAMEL terhadap GCO dari tahun 2019 hingga 2021. Analisis CAMEL yang digunakan terdiri dari kecukupan modal, kualitas aset, efisiensi manajemen, laba, dan likuiditas. Analisis regresi logistik digunakan untuk menguji hipotesis dan menunjukkan bahwa pengelolaan manajemen yang kurang efisien berpengaruh positif terhadap GCO yang artinya semakin buruk pengelolaan manajemen akan mengganggu kinerja operasional perusahaan dan mengancam kelangsungan usaha. Namun, kecukupan modal, kualitas aset, laba, dan likuiditas tidak berpengaruh. Oleh karena itu, perusahaan perlu menjaga efisiensi manajemen dengan mengelola biaya yang dikeluarkan dari pendapatan yang diterima dengan tepat sehingga dapat meminimalisir perolehan GCO pada laporan keuangan perusahaan.

Keywords: *Kondisi Keuangan, Analisis CAMEL, Opini Going Concern.*



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Abstrak

Keterlambatan dalam publikasi laporan keuangan dapat terjadi karena adanya hal buruk, seperti manajemen laba yang melatarbelakanginya. Asumsi ini membuat investor dan kreditor meragukan kredibilitas perusahaan yang terlambat mempublikasikan laporan keuangan. Penelitian ini ditujukan untuk mengonfirmasi keterkaitan praktik manajemen laba dengan keterlambatan penyampaian laporan keuangan. Sumber data yang digunakan adalah laporan keuangan periode 2017-2021 dari 65 perusahaan manufaktur. Pengujian hipotesis dilakukan menggunakan regresi logistik. Penelitian ini menemukan bahwa manajemen laba memiliki pengaruh secara positif terhadap keterlambatan laporan keuangan. Lamanya waktu yang digunakan untuk manajemen laba cenderung dapat membuat perusahaan menjadi terlambat. Oleh karena itu, investor dan kreditor harus lebih berhati-hati saat menentukan keputusan pada perusahaan yang memiliki historis keterlambatan publikasi laporan keuangan agar tidak terperangkap pada praktik manajemen laba yang berisiko.

Kata kunci: Keterlambatan audit, Laporan Keuangan, Manajemen Laba.



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THE EFFECT OF OWNERSHIP STRUCTURE AND CAPITAL STRUCTURE ON DIVIDEND POLICY WITH FIRM VALUE AS A MODERATING VARIABLE: SYSTEMATIC LITERATURE REVIEW

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Abstract

The purpose of investors in investing is to get a return on investment, the expected return on investment is the provision of dividends or income obtained from the difference between the selling price of shares and the purchase price of shares. In this study, researchers analyzed the relationship between managerial ownership, institutional ownership, capital structure and firm value on dividend policy as well as the moderating relationship between firm value on the influence of managerial ownership, institutional ownership and capital structure on dividend policy. This research uses the Systematic Literature Review (SLR) method. This research was conducted because there are different or non-stagnant research results in several previous studies sourced from articles published in 2016-2021. The research object in this study uses manufacturing sector companies in the goods and consumer goods industry sub-sector listed on the Indonesian Stock Exchange (IDX) during the 2018-2022 period. The use of these types of companies as objects in this study is because these years are the periods before, during and after the Covid-19 pandemic which can describe the welfare of the company and the welfare of its shareholders by distributing dividends regularly. In this regard, the role of shareholders and corporate funding activities has an important role in increasing company value and maximizing stock prices so that it becomes a special attraction for investors to invest.

Keywords: Dividend Policy, Managerial Ownership Structure, Institutional Ownership Structure, Capital Structure, Firm Value



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PENGARUH PROFITABILITAS DAN UMUR PERUSAHAAN TERHADAP KETEPATAN WAKTU DALAM PELAPORAN KEUANGAN DENGAN OPINI AUDIT SEBAGAI VARIABEL MODERASI

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Abstract

The timeliness of financial reporting is the time span for the publication of audited financial reports to the public starting from the closing date of the company's books. The closing date of the company's book in publishing its financial statements is December 31 in a certain period of time. Timeliness in corporate financial reporting is an important aspect for companies because it is an indicator of investors in investing. Company age and profitability can be important indicators of the timeliness of corporate financial reporting given the importance of the investor's position in a company. This study aims to determine the effect of profitability and company age on the timeliness of corporate financial reporting with audit opinion as a moderating variable. This study uses a quantitative approach with an associative research type. The data in this study are secondary data taken from the financial statements of manufacturing companies listed on the Indonesia Stock Exchange (IDX). The data were analyzed using binary regression combined with moderated regression analysis (MRA) techniques using the SPSS version 26 application. The results found that profitability affects the timeliness of financial reporting, company age cannot affect the company's timeliness in financial reporting, audit opinion cannot moderate the effect of profitability on the timeliness of corporate financial reporting, audit opinion cannot moderate the effect of company age on the timeliness of corporate financial reporting. The results of this study are expected to contribute to further research and financial practices, as well as assist companies in increasing financial transparency and accountability in improving the quality of financial reporting in Indonesia.

Keywords: *profitability; company age; timeliness; audit opinion*



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PENGARUH KEPUTUSAN INVESTASI DAN PENDANAAN TERHADAP NILAI PERUSAHAAN STUDI PADA PERUSAHAAN FOOD AND BEVERAGE YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI)

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Abstract

This research aims to determine and analyze the influence of investment and funding decisions on company value in food and beverage companies listed on the stock exchange for the 2019-2022 period. The population in this research is food and beverage companies listed on the Indonesian stock exchange for the 2019-2022 period, totaling 46 companies. The sampling method used a purposive sampling method, resulting in a sample of 17 companies. The data analysis used in this research is descriptive quantitative analysis using SPSS 25 software. The results of this research show that: (1) Investment decisions have a significant effect on the value of the Company, (2) Funding decisions have no effect on the value of the Company. The amount of influence given by investment and funding decisions on the value of the Company by 17% and 83% is influenced by other factors that were not examined in this study.

Keywords: Investment decisions; Funding decisions; The value of the company



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2387-7401-2-RV

**PENGARUH KINERJA LINGKUNGAN DAN INVESTASI HIJAU TERHADAP
PENGUNGKAPAN EMISI KARBON**
*(Studi Empiris Pada Perusahaan Sektor Energi yang
Terdaftar di BEI Tahun 2020-2022)*

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Abstract

This research examines the nexus between environmental performance, green investment, and carbon emission disclosure in Indonesian energy sector companies listed on the Indonesia Stock Exchange (BEI) from 2020 to 2022. The study utilizes secondary data obtained from the BEI website, employing a quantitative empirical approach. The population consists of energy sector companies, and purposive sampling is employed to select 52 samples that meet the criteria. Environmental performance is assessed using the PROPER ranking system, providing insights into companies' environmental practices. Green investment is measured by evaluating expenditures on environmental initiatives relative to total assets. Carbon emission disclosure is scrutinized using the Carbon Emission Checklist (CEC). The findings indicate that environmental performance has a positive impact on carbon emission disclosure, aligning with the Indonesian government's commitment to reducing greenhouse gas emissions outlined in the Nationally Determined Contribution (NDC) document. However, green investment does not significantly influence carbon emission disclosure. This study contributes valuable insights into the dynamics between environmental practices, financial sustainability, and corporate transparency regarding carbon emissions in the context of the Indonesian government's commitment to global environmental sustainability.

Keywords: Environmental Performance, Green Investment, Carbon Emission Disclosure.



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IS IT TRUE THAT FUNDING SURPLUS AND CAPITAL STRUCTURE AFFECT THE AMOUNT OF DIVIDENDS PAID?

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Abstract: *This study examines the relationship between funding surplus and capital structure on dividends paid. Researchers are interested in using funding surplus and capital structure as determining factors for dividend distribution because indirectly dividend distribution takes into account the adequacy of funds and how much potential costs are incurred when the dividend is paid. This dividend phenomenon is very interesting to use as a research theme because in practice many manufacturing companies in the consumer goods subsector are inconsistent in distributing them. However, dividends are also a determining factor for investors considering investing in a company. Therefore, this research will analyze the influence of funding surplus and capital structure on dividends paid. The testing technique uses multiple regression analysis with panel data of 180 observations. The research results show that a funding surplus is able to increase cash dividend payments, while a debt-dominated capital structure reduces the amount of dividend payments. This research contributes to the Pecking Order theory that it is true that if a company has sufficient funding, the company can meet all its expenses, including dividend distribution.*

Keywords: *Funding Surplus, Capital Structure, Dividends, Pecking Order Theory.*



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MODERASI INTENSITAS MODAL PADA DETERMINAN AGRESIVITAS PAJAK PERUSAHAAN SEKTOR PROPERTY DAN REAL ESTATE DI BEI PERIODE 2018- 2022

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Abstract

This research aims to determine the effect of leverage, the proportion of independent commissioners and institutional ownership on tax aggressiveness and to see whether capital intensity can moderate the relationship between leverage and tax aggressiveness, the proportion of independent commissioners with tax aggressiveness and institutional ownership on tax aggressiveness. This research is quantitative research that uses secondary data sourced from the IDX. The data used are leverage ratio, the proportion of independent commissioners, institutional ownership, tax aggressiveness, and capital intensity in property and real estate companies listed on the IDX during 2018-2022. The research method uses multiple regression analysis and the MRA (Moderate regression analysis) test with the IBM SPSS Statistics 2. The research results show that the leverage ratio variable affects tax aggressiveness, while the proportion of independent commissioners and institutional ownership variables do not affect tax aggressiveness. Meanwhile, the results of the MRA test show that capital intensity can moderate the influence of leverage and the proportion of independent commissioners on tax aggressiveness, but capital intensity cannot moderate the influence of institutional ownership on tax aggressiveness.

Keywords: *Tax aggressiveness, leverage, the proportion of independent commissioners, institutional ownership, capital intensity*



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PEMILIHAN PRESIDEN 2024 DAN PERFORMA SAHAM: STUDI KOMPARATIF SEBELUM DAN SESUDAH PEMILIHAN

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Abstract: The aim of this research is to test empirical evidence of presidential election in 2024 and Indonesian stock market reaction. The sample object of this research is companies listed on Compass Index 100, Indonesian Stock Exchange (BEI). The research uses event study methodology. Based on purposive sampling criteria, the sample obtained resulted in 90 companies. Tests in this research show that there is a difference in average abnormal return before and after the voting day. This research has the implication that market responses to political event. Therefore, political stability can affect market confidence and investor behaviour.

Keywords: Event Study, Market Reaction, Presidential Election



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CROSS MONITORING OF CORPORATE GOVERNANCE: FROM THE INSIDER TRADING PROSPECT OF IPO-SEO FIRMS

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Abstract

This study aims to examine and distinguish different roles of corporate governance mechanisms in detracting insider trading. We reveal that firms with better governance that tend to hire reputable underwriters could mitigate insider profitability more effectively than poorer-governed firms. Using Carhart (1997) four-factors model, it is revealed that the more reputable underwriters hired during IPO and SEO, the lower the abnormal returns insiders gain. However, we highlight that the quality of internal governance and reputable underwriters hired are more likely as complements rather than substitutes. Hereinafter, when better-governed firms work with reputable underwriters during IPO events, it will be more pronounced in discouraging insider sales.

Keywords: *Cross Monitoring, Corporate Governance, Insider Trading, IPO, SEO*



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2499-7722-2-RV

PENGARUH THIN CAPITALIZATION DAN KARAKTER EKSEKUTIF TERHADAP TAX AVOIDANCE DENGAN KEPEMILIKAN INSTITUSIONAL SEBAGAI VARIABEL PEMODERASI

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Abstrak

Penelitian ini bertujuan untuk menguji pengaruh thin capitalization dan karakter eksekutif terhadap tax avoidance dengan kepemilikan institusional sebagai variabel pemoderasi. Penelitian ini menggunakan pendekatan kuantitatif dengan menggunakan data sekunder berbentuk laporan keuangan yang diperoleh dari website resmi Bursa Efek Indonesia (BEI). Populasi penelitian ini adalah perusahaan manufaktur sub sektor industri makanan dan minuman yang terdaftar di BEI tahun 2020-2022 sebanyak 84 perusahaan. Berdasarkan metode purposive sampling sampel dalam penelitian ini sebanyak 33 perusahaan, serta menggunakan analisis regresi linear berganda dan uji interaksi atau moderated regression analysis (MRA) sebagai metode analisis datanya dengan menggunakan bantuan software SPSS versi 25. Dari hasil penelitian ini dapat disimpulkan bahwa thin capitalization berpengaruh terhadap tax avoidance. Sedangkan karakter eksekutif tidak berpengaruh terhadap tax avoidance. Untuk kepemilikan institusional yang digunakan sebagai variabel pemoderasi tidak mampu memoderasi pengaruh dari thin capitalization dan karakter eksekutif terhadap tax avoidance.

Kata Kunci: Tax Avoidance, Thin Capitalization, Karakter Eksekutif, Kepemilikan Institusional



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PEMETAAN LITERATUR REVALUASI ASET TETAP PADA PERUSAHAAN MANUFAKTUR DI INDONESIA : ANALISIS BIBLIOMETRIK DENGAN APLIKASI VOSVIEWER

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Abstract: *This research aims to map research topics regarding fixed asset revaluation in manufacturing companies using VOSviewer software as the analysis method. Publish or Perish is also used in this research to collect articles indexed in Google Scholar. Data collected was 535 articles in 2010-2024. Found 199 articles related to fixed asset revaluation. The number of journal publications on fixed asset revaluation has increased from 2010 to 2023, in 2024 research on fixed asset revaluation shows low numbers compared to the previous year. Research in 2022 shows the highest figure, namely 81 publications, while in 2024 there are only 15 publications. Based on articles collected by Publish or Perish, CA Latifa and M Haridhi are the authors with the most citations, namely 57 citations, then the author of the most articles from 2010-2024 based on data collected from Publish or Perish is Firmansyah, A with a total of 13 articles. This research resulted in topic mapping of 3 clusters. As a result of VosViewer mapping, there is new research for the keywords liquidity and company size based on network visualization displays, based on density visualization, liquidity variables and company size are opportunities for research. It is hoped that this research can trigger further research on various aspects of fixed asset revaluation.*

Keywords: *Fixed Asset Revaluation, Manufacturing, Bibliometric, VOSviewer*



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PERAN UKURAN KANTOR AKUNTAN PUBLIK DALAM MEMODERASI DETERMINAN FAKTOR INTEGRITAS LAPORAN KEUANGAN PERUSAHAAN PUBLIK DI INDONESIA

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Abstract

This study aims to empirically test the effect of corporate governance structure, leverage, and financial distress on the integrity of financial statements with the size of the public accounting firm as a moderating variable. The target population used is companies listed on the IDX with a total of 823 companies in 2022. The sample was selected using the purposive sampling method and obtained 491 company samples with certain criteria. This study was conducted using multiple linear regression analysis and continued with moderated regression analysis. The data in this study were processed using IBM SPSS software version 29. The results of the study indicate that partially, managerial ownership, audit committees, and leverage affect the integrity of financial statements. Meanwhile, institutional ownership, independent commissioners, and financial distress partially do not affect the integrity of financial statements. The size of the public accounting firm is able to moderate the relationship between leverage and financial distress on the integrity of financial statements. Furthermore, the size of the public accounting firm is not able to moderate the relationship between institutional ownership, managerial ownership, independent commissioners, and audit committees on the integrity of financial statements.

Keywords: *corporate governance, size of public accounting, integrity of financial statements*



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SOCIALLY RESPONSIBLE FUNDS AND CONVENTIONAL FUNDS: A COMPARISON OF CORPORATE SOCIAL AND FINANCIAL PERFORMANCE

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Abstrak

Penelitian ini dilatarbelakangi oleh peningkatan tren investasi bertema sosial pada saat sekarang ini. Peningkatan ini menyebabkan semakin beragamnya jenis investasi yang tersedia, oleh sebab itu penelitian ini bertujuan untuk menguji dan memberikan bukti empiris terhadap perbandingan investasi dana tanggung jawab sosial dengan dana konvensional dalam kinerja sosial dan keuangan perusahaan. Sampel dalam penilaian ini ditentukan berdasarkan teknik simpel random sampling yang melibatkan sebanyak 36 perusahaan yang termasuk ke dalam portofolio Reksadana di Indonesia, di mana 19 diantaranya termasuk ke dalam kelompok dana tanggung jawab sosial dan 17 lainnya termasuk ke dalam kelompok dana konvensional selama tahun 2017-2022 dengan menggunakan pengujian Mann-Whitney. Hasil studi ini menunjukkan bahwa keseluruhan kinerja sosial dan keuangan perusahaan yang dimiliki oleh dana konvensional memiliki kinerja yang lebih baik dibandingkan dengan dana tanggung jawab sosial. Selanjutnya, ESG, ENV ROA, ROE, SHROA dan SHROE memiliki kinerja yang lebih baik untuk perusahaan yang termasuk ke dalam dana konvensional. Namun, SOC dan GOV memiliki kinerja yang lebih baik untuk perusahaan yang termasuk dana tanggung jawab sosial.

Kata Kunci: *ESG, Socially Responsible Funds, Conventional Funds*



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PENGARUH KARAKTERISTIK PERUSAHAAN TERHADAP KEBIJAKAN DIVIDEN

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Abstract

This study aims to examine the influence of company characteristics on dividend policy in firms listed on the Indonesia Stock Exchange. The characteristics analyzed include independent commissioners, number of directors, firm size, profitability, debt ratio, company risk, and asset structure. The research method employed is a fixed effect regression analysis with panel data from companies over the period of 2018 to 2022.

The results reveal that firm size has a significant positive influence on dividend policy. Conversely, profitability, debt ratio, and asset structure show significant negative impacts on dividend policy. Independent commissioners and the number of directors were found to have a negative influence on dividend policy.

This research is original in its application to companies in Indonesia and contributes to the literature on dividend policy by considering various company characteristics. One of the limitations of this research is the existence of interim dividends in the dividend sample data which interferes with the accuracy of the research results.

The implications of this study highlight the importance for company managers to consider company characteristics when formulating dividend policies. Additionally, the findings of this research can be used by investors to make investment decisions based on a company's dividend policy.

Keywords: *agency theory, bird-in-hand theory, company characteristics, dividend policy, independent commissioners, number of directors, signaling theory*



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PENGARUH PENGUNGKAPAN *TECHNOLOGICAL CAPITAL* TERHADAP KARYAWAN PERUSAHAAN MANUFAKTUR

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Abstract : *Technological transformation is mandatory for companies sustainability, but unfortunately it has potential negative impact on employees. This research examines the impact of technological capital disclosure on the number of employees and salary costs through an expansive test. By using secondary data of 366 observations and 371 observations of expansive test with manufacturing companies in 2015 - 2020, it was found that technological capital had a significant negative impact on the number of employees and salaries received. These results show highly technology used and the presence of directors with technical/technology education backgrounds can reduce number of employees and salary costs. For this reason, research contribution is additional consideration for companies director when investing in technology so the benefits are equally received by companies and employees, for example through technology training and similar development of human resources.*

Keyword : *salary, employee, disclosure, technology*



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ANALISIS BIBLIOMETRIK UKURAN PERUSAHAAN DAN KINERJA KEUANGAN MENGUNAKAN VOSVIEWER

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Abstract

This study aims to map research topics on company size on financial performance. This research uses bibliometric analysis method using VOSViewer. Article data was taken through Publish or Perish with a total of 500 articles with a time span of 2013-2024 indexed by Google Scholar. From this data, there are 494 articles that match the keywords in this research topic. The most published article was in 2017 as many as 77 articles. The article that has the highest number of citations is from INA Suwardika and IK Mustanda in 2017 with 978 citations. The most productive journals in publishing articles related to financial measures on financial performance are the journal of management science and research (JIRM) and the journal of accounting science and research (JIRA) and the most productive authors are ED Retnani with 6 publications, S Murni and A Riduwan with 5 publications. The results of mapping the topic of company size on financial performance with 8 clusters with the largest topic, namely company size on financial performance. Topics that can be an opportunity for further research are managerial ownership, institutional ownership, good corporate governance, profitability and liquidity.

Keywords : Company Size, Financial Performance, Vosviewer



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CAPITAL MARKET REACTION TO THE 2024 INDONESIAN PRESIDENTIAL ELECTION

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Abstrak

Penelitian ini ditujukan untuk mengamati pengaruh peristiwa politik pemilihan umum presiden Indonesia 2024 yang dapat mempengaruhi stabilitas perdagangan saham. Pengaruh tersebut diamati dengan melihat perbedaan abnormal return dan trading volume activity sebelum dan sesudah terjadinya pelaksanaan pemilihan presiden. Metode penelitian ini menggunakan metode penelitian kuantitatif komparatif berupa studi peristiwa (event study). Populasi pada penelitian merupakan perusahaan yang melakukan perdagangan saham yang terindeks LQ45 dengan unit populasi saham LQ45 yang di perdagangan di Bursa Efek Indonesia (BEI). Teknik pengambilan sampel pada penelitian ini menggunakan teknik sampel jenuh. Metode analisis data pada penelitian ini menggunakan uji Paired Sampel Two-Test, apabila data terdistribusi normal dan menggunakan uji Wilcoxon Signed Rank Test, apabila data tidak terdistribusi normal. Hasil penelitian ini menunjukkan bahwa terdapat perbedaan abnormal return dan trading volume activity sebelum dan sesudah peristiwa pemilihan umum presiden Indonesia 2024. Hal ini dapat disimpulkan bahwa pemilihan umum presiden Indonesia 2024 mempengaruhi perdagangan saham di pasar modal yang dapat mengganggu stabilitas perdagangan saham. Efek akibat adanya peristiwa politik ini dapat menurunkan return saham dan volume perdagangan ataupun sebaliknya.

Kata Kunci : *Pemilihan Umum Presiden, Pasar Modal, Abnormal Return, Trading Volume Activity*



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PENGARUH OWNERSHIP STRUCTURE, CLUB PERFORMANCE, DAN FINANCIAL PERFORMANCE TERHADAP HARGA SAHAM KLUB SEPAK BOLA

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Abstract:

This research examines the influence of ownership structure, sports performance and financial performance on the prices of European football clubs. Ownership structure is assessed through institutional ownership indicators, while club performance is measured by goals scored against goals scored, and the ratio of wins to total matches. Financial performance is evaluated using ratio analysis. This research, which was conducted over six years, included 84 samples from 14 clubs and used a quantitative approach. The findings reveal that neither ownership structure nor sports performance influences stock prices. Liquidity ratios (Current Ratio and Cash Ratio) have a positive effect on share prices, but the Quick Ratio does not. Apart from that, profitability ratios (Return on Assets and Return on Equity) and solvency ratios (Debt to Asset Ratio and Debt to Equity Ratio) have no effect on stock prices.

Keywords: *Stock Price, Ownership Structure, Club Performance, Financial Performance*



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**SIKAP KEUANGAN, PENGETAHUAN KEUANGAN, DAN KINERJA KEUANGAN :
BISAKAH PENERAPAN AKUNTANSI MANAJEMEN SEBAGAI PEMEDIASI?**

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Abstract

This research was conducted to examine the role of management accounting implementation as a mediator in the relationship between financial attitude and financial knowledge on the financial performance of SMEs. This study is explanatory and employs a quantitative approach. Data were collected using a method that utilizes primary data obtained from questionnaires distributed to SME owners and measured using a Likert Scale. The population of this study consisted of 1,033 SMEs in Lumajang Regency. Sampling was done using purposive sampling technique, and employing the Slovin method, 91 respondents were obtained. The data analysis method used was Partial Least Squares. The findings indicate that financial attitude and financial knowledge have a significant influence on the financial performance of SMEs. Financial attitude and financial knowledge significantly influence the implementation of management accounting. However, the implementation of management accounting does not have a significant influence on the financial performance of SMEs, and it does not mediate the relationship between financial attitude, financial knowledge, and the financial performance of SMEs.

Kata kunci: *SMEs, financial performance, financial attitudes, financial knowledge, management accounting implementation*



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PERAN MODERASI PERLINDUNGAN INVESTOR DALAM Hubungan antara ASIMETRI INFORMASI, AGRESIVITAS LABA DAN *COST OF EQUITY*

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Abstract

This research aims to examine the influence of information asymmetry and earnings aggressiveness on the cost of equity, as well as examining the moderating role of investor protection on the relationship between information asymmetry and earnings aggressiveness on the cost of equity. Secondary data was used in this research, with a purposive sampling research method. The research sample was LQ-45 indexed companies listed on the Indonesia Stock Exchange for the 2018-2022 period. 115 data were analyzed, using the Partial Least Square (PLS) – Structural Equation Model (SEM) analysis technique. The results of this study show that information asymmetry has a significant negative effect on the cost of equity, while earnings aggressiveness has a significant positive effect on the cost of equity. However, the investor protection variable does not moderate the influence of information asymmetry on the cost of equity, while investor protection weakens the relationship between earnings aggressiveness and the cost of equity. The practice of earnings aggressiveness is in line with the cost of equity, if balanced with good governance practices. Likewise, there needs to be investor protection so that earnings aggressiveness practices can be minimized so that the cost of equity is reduced.

Keywords: *Cost of Equity, Earnings Aggressiveness, Information Asymmetry, Investor Protection*



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THE ROLE OF COVERAGE ANALYST ON INFORMATION ASYMMETRY AND ACCOUNTING CONSERVATISM

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Abstract: *The purpose of this study was to examine the effect of analyst coverage on information asymmetry and accounting conservatism in the manufacturing sector. Data processing and analysis testing in this study was carried out using Eviews 19. The researcher's initial analysis showed that there were 19 manufacturing companies listed on the Indonesia Stock Exchange (IDX) which became the research sample. On this basis, this study analyzed 190 companies during the observation period, namely 2010 - 2019. Then the test results can be concluded that 1) analyst coverage does not significantly affect information asymmetry; 2) analyst coverage does not significantly affect accounting conservatism. This research is expected to provide input for regulators in evaluating the effectiveness of the role of analyst coverage as an external monitoring mechanism. In addition, the results of this study are expected to provide an evaluation of the role of analyst coverage related to the quality of the analysis produced especially for investors in making investment decisions.*

Keywords: *coverage analysts, information asymmetry, accounting conservatism*



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GREEN INTELLECTUAL CAPITAL DAN KINERJA PERUSAHAAN: STRATEGI BISNIS SEBAGAI PEMODERASI

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Abstract: *This research aims to examine the effect of green intellectual capital on company performance with business strategy as a moderator. Company performance is divided into operational performance and market performance. Business strategy is a contextual factor that supports the implementation of green intellectual capital. This research uses a quantitative approach whose data sources are obtained from manufacturing companies listed on the IDX for the 2019-2022 period. The research results show that the application of green intellectual capital has no effect on operational performance, but the application of green intellectual capital has a positive effect on market performance. Business strategy has a moderating role that strengthens the influence of the application of green intellectual capital on market performance. However, business strategy does not have a moderating role between the application of green intellectual capital and operational performance. The results of this research have the implication that first, the application of green intellectual capital is a positive thing for investors. Companies with a prospector strategy will support the implementation of green intellectual capital thereby increasing investor confidence compared to a defender strategy. Second, the implementation of green intellectual capital has not become the main focus of management so it does not affect operational performance.*

Keywords: *green intellectual capital, business strategy, operational performance, market performance*



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NON-FINANCIAL FACTORS THAT INFLUENCE FINANCIAL DISTRESS IN BASIC MATERIALS COMPANIES

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Abstrak– This research aims to determine the influence of Good Corporate Governance (GCG), Corporate Social Responsibility Disclosure (CSR), and institutional ownership on financial distress in Basic Materials sub-sector companies listed on the Indonesia Stock Exchange (BEI) in 2019-2021. This research uses secondary data with 90 sample data from 30 companies. The sampling technique applied was purposive sampling, and data analysis was carried out through logistic regression using SPSS version 26 software. The results of the study showed that Good Corporate Governance (GCG), and Corporate Social Responsibility Disclosure did not affect financial distress. while institutional ownership has a positive effect on financial distress. The implication is the need for special attention to the impact of institutional ownership, especially majority ownership, on the risk of financial distress. Strategic policies and actions need to be designed to maintain a balance of interests between institutional and minority shareholders, avoiding potential harm to company operations and potential financial distress. Data collection techniques for this research variables such as good corporate governance and CSR disclosure are based on the researcher's subjectivity in index assessment. The next suggestion from researchers is that there needs to be a reviewer to reduce subjective assessments.

Keywords: Good Corporate Governance, Corporate Social Responsibility Disclosure, Institutional Ownership, Financial Distress



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COMPARATIVE ANALYSIS OF STOCK PRICES OF PT. UNILEVER, TBK BEFORE AND AFTER THE ISRAEL- PALESTINE CONFLICT BOYCOTT CAMPAIGN

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Abstract: *The aim of this study is to find out whether the price of Unilever stocks had changed before and after the boycott announcement. The research methodology uses a quantitative approach with an event study; stock price data is collected over 60 days, 30 days before and 30 days after the announcement of the boycott. This research uses IBM SPSS version 25 to perform data analysis. The results of the analysis in this study, showed that the boycott campaign did not significantly affect the share price return of PT. Unilever, Tbk Indonesia. In addition, in terms of trading activity volume (VAT), the stock price before and after the boycott did not change significantly.*

Keywords : *Event Study, Campaign Boycott, Stock Price, Abnormal Return, Trade Volume Activity (TVA).*



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PERAN RETURN VOLATILITY DALAM PENENTUAN DIVIDEN PERUSAHAAN MANUFAKTUR

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Abstract

There is a significant difference between the dividend yield and dividend payout ratio of manufacturing companies during the period from 2018 to 2022. This research focuses on the manufacturing sector because these companies tend to provide large dividends to shareholders, often exceeding the estimated annual dividend returns. This is a quantitative study that uses the bird in the hand theory and the dividend irrelevance theory. The research aims to examine the factors influencing a company's decision to distribute dividends, with return volatility serving as a moderating variable. Return volatility reflects the level of risk in a company, suggesting that it may affect the factors influencing a company's dividend distribution decisions. The independent variables used include funding surplus, capital structure, growth opportunity, and retained earnings. The results indicate that capital structure negatively impacts dividend policy, while growth opportunity positively impacts dividend policy. Funding surplus and retained earnings were found to have no effect on dividend policy. Return volatility also did not moderate the effects of funding surplus, capital structure, growth opportunity, and retained earnings on dividend policy. Overall, decisions regarding dividend policy are more influenced by a company's internal and fundamental factors rather than return volatility, which tends to reflect external market conditions and temporary investor sentiment.

Key words: Dividend policy, Return Volatility, Funding Surplus, Capital Structure, Growth Opportunity, Retained Earning.



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PENGARUH PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY* TERHADAP KONSERVATISME AKUNTANSI DENGAN KEPEMILIKAN NEGARA SEBAGAI PEMODERASI

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Abstract

In the face of global social and environmental challenges, companies are urged to be more transparent in reporting their business impacts. The International Sustainability Standards Board (ISSB) released IFRS S1 and S2 to guide companies towards more consistent sustainability reporting. IFRS S1 provides guidance in preparing sustainable business reports, while IFRS S2 discloses the financial impact of sustainability aspects. This creates an opportunity for companies to be more proactive in improving their CSR practices, and in turn, affects the evaluation of company performance by stakeholders. This research is a quantitative study that uses stakeholder theory. The focus of this research is on State-Owned Enterprises and Regional-Owned Enterprises as companies that are required to be actively involved in corporate social responsibility activities and disclosures according to the regulation of the minister of BUMN number PER-05/MBU/04/2021. This study aims to examine the effect of corporate social responsibility disclosure on accounting conservatism and the effect of state ownership in moderating the relationship between corporate social responsibility disclosure and accounting conservatism. The research results show that corporate social responsibility disclosure has a positive effect on accounting conservatism and state ownership weakens the relationship between corporate social responsibility disclosure and accounting conservatism. In the context of state-owned companies, social and political pressure from the government as the main stakeholder reduces incentives to implement conservatism practices in financial reporting, despite their high CSR coverage. This is due to a greater prioritization of economic and social stability by the government, which reduces the urgency to implement more conservative financial reporting practices.

Key words: *Corporate social responsibility disclosure, accounting conservatism, state ownership, stakeholder theory*



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***KINERJA KEUANGAN UMKM BERBASIS EKONOMI KREATIF YANG
BERKELANJUTAN DI WILAYAH WISATA BAHARI PULAU KANIUNGAN,
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ABSTRACT

Kaniungan Island is one of the tourist destinations that are prioritized in the development of the region because it is one of the top maritime tourism destinations in ICT development (Ibu Kota Negara). However, the contribution of tourism on the island to the economy and well-being of the surrounding communities is still not optimal, despite many efforts to stand around the tourist area of the island. The study aims to analyze the financial performance of tourist enterprises in the tourist area of Kanungan Island, which is one of the priority tourist destinations of the government of East Kalimantan province. The data collection method is carried out through a questionnaire distributed to 180 micro, small, and medium-sized enterprises that do not have financial reports, for a total of 168 entrepreneurs who became respondents to the survey.

The results of this study reveal that tourism entrepreneurs on Kanung Island are quite diverse both in terms of tourism business permits, scale of enterprise, and enterprise. In addition, the growth of tourism enterprises in the tourist area of Kanung Island is also quite significant in the years 2022–2023. The results of the financial performance analysis showed a relatively high income for a long-running tourism enterprise. They are funded by bank loans, have large capital, adopt information technology, and become members of certain tourism organizations. In general, the financial performance of the tourism business on Kanung Island is not optimal for managing assets to make a profit.

Keywords: UMKM, Creative Economy, Sustainability, Financial Performance.



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FINANCIAL DISTRESS DAN SUSTAINABILITY PADA UMKM: STUDI BIBLIOMETRIK DAN LITE RATUR REVIEW

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Abstrak

Penelitian ini bertujuan untuk mengetahui pemetaan penelitian tentang financial distress dan keberlanjutan dengan menggunakan bibliometrik VOSviewer dan literature review. Tahapan penelitian meliputi :Pertama, mengumpulkan artikel dengan keyword financial distress,sustainability dan UMKM menggunakan aplikasi Publish or Perish; kedua, memetakan jumlah sebaran publikasi jurnal; ketiga, memetakan topik penelitian menggunakan studi literature review; keempat, memetakan hasil visualisasi bibliometric vosviewer berdasarkan jumlah kluster dan itemnya. Hasil penelitian menunjukkan bahwa: (1) berdasarkan pemetaan jumlah sebaran publikasi jurnal dari tahun 2014-2024, dari 500 artikel, terdapat 164 publikasi jurnal seputar financial distress dan sustainability dengan jumlah publikasi terbanyak pada tahun 2021 sebanyak 20 artikel (2) berdasarkan pemetaan studi bibliometrik VOSviewer, hasil visualisasi terbagi menjadi 7 kluster dan 33 item topik. Sitasi terbanyak 349, penulis teraktif yaitu J Martínez-Ferrero, IM García-Sánchez dengan menerbitkan artikel sebanyak 2 kali, jurnal terbanyak ialah Sustainability dengan reputasi Q1, topik yang masih sedikit dan yang menjadi peluang untuk di teliti yaitu, financial risk, firm performance, financial ratio, profitability, financial stability, sustainability performance, capital structure dan corporate social responsibility. Topik tahun terbaru ialah financial development, esg, investor, firm performance, dan social sustainability. Penelitian ini berkontribusi dalam memetakan pembahasan seputar Financial Distress dan Sustainability pada UMKM yang masih banyak di teliti maupun yang masih jarang diteliti, sehingga dapat menjadi celah penelitian untuk peneliti selanjutnya.

Keywords : *Financial Distress, Sustainability, UMKM, Bibliometric*



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ANALISIS BIBLIOMETRIK AKUISISI DAN KINERJA KEUANGAN MENGUNAKAN VOSVIEWER

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Abstract: This research aims to map research topics regarding Acquisitions and Financial Performance. This research uses bibliometric analysis methods via the VOSViewer application. The initial method is carried out by collecting articles using the Publish or Perish application. Article data is taken from journals indexed by Google Scholar. The data collected was 500 articles with the time period 2013-2024 and collected 276 articles related to the keywords used. The article that has the highest number of citations is from C Post and K Byron in 2015 with the number of citations being 1908. The most productive journal in publishing articles related to acquisitions and financial performance was Strategic Management Journal and the most productive author was W Yu, E Xie, and K Li who each published 3 articles. This research resulted in a topic mapping of Acquisition and Financial Performance with 8 clusters and the largest topic was acquisition and financial performance. Topics that could be opportunities for further research are firm financial performance, value, creation, profitability and capability.

Keywords : Acquisitions, Financial Performance, Vosviewer



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2678-8192-1-RV

PENGARUH PROFITABILITAS, LIKUIDITAS, SOLVABILITAS, NILAI PASAR DAN KEBIJAKAN DIVIDEN TERHADAP RETURN SAHAM

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Abstrak

The purpose of this study is to ascertain how stock returns are impacted by profitability as determined by NPM, liquidity as determined by CR, solvency as determined by DER, market value as determined by EPS, and dividend policy as determined by DPR. Using the SPSS software, multiple linear regression analysis is the analytical technique employed. Purposive sampling was the method utilized in this study to determine the sample. The research sample consists of 23 businesses that have been continually featured in the Indonesia Stock Exchange's LQ45 index between 2021 and 2022. According to the analysis done to assess the coefficient of determination, the five independent factors in this study have a 26% influence on stock returns; the remaining 74% is determined by variables not included in this study. The findings partially indicate that market value has a positive impact on stock returns, dividend policy has a negative impact on stock returns, profitability has no effect on stock returns, liquidity has no effect on stock returns, and solvency has no effect on stock returns.

Keywords : Profitability; Liquidity; Solvency; Market Value; Dividend Policy; Stock Returns



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MODEL PREDIKTIF UNTUK MEMPREDIKSI ARUS KAS PERUSAHAAN ENERGI MENGGUNAKAN ARIMA MODELLING

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Abstract: *Predicted cash flows provide important information for investors and creditors to assess the financial health of the company and make better investment decisions. The main objective of this study is to provide accurate cash flow forecasts to support effective financial planning, risk management, and more informed decision making. The results show that the ARIMA model is able to provide fairly accurate cash flow forecasts for the three companies. These forecasts are expected to help companies optimise their performance, improve financial management, and create value for stakeholders. Therefore, the development of predictive models such as ARIMA becomes very important in supporting the financial stability and sustainability of company operations. Applying accurate cash flow forecasts helps companies overcome future business challenges and risks and increase overall company value. This research confirms that the use of ARIMA models in predicting cash flows not only improves the effectiveness of financial planning, but also plays a crucial role in sustainable and efficient business strategies. This provides valuable insights for company management in making better financial decisions and being responsive to market changes.*

Keywords: *Forecasting, ARIMA, Cash Flow*



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STUDI EKSPERIMEN TENTANG STAKEHOLDERS ROLE, CASH SLACK DAN SUSTAINABILITY REPORT PADA KEPUTUSAN SAHAM

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Abstract: *Knowing the rational factors that influence stock investment decisions is important to know considering the increasing number of fund owners who join internal stakeholder groups with the aim of avoiding excessive risks from owning shares. The current research aims to prove whether the role of stakeholders, cash slack and sustainability report have an influence on stock investment decisions, especially after strategy execution from management as company agents. Experimental research with a 2x2x2 between-subjects design was carried out with the aim of finding empirical support regarding the usefulness of internal and external accounting information in supporting stock investment decisions from various different stakeholder roles. The research samples were private employees and undergraduate students of the Accounting Study Program, Faculty of Business, as a proxy for the role of employees and the role of investors. They already have sufficient academic knowledge regarding stock investment. A total of 84 participants successfully answered manipulation check questions and their data was processed to answer the research hypothesis. A statistical tool, namely analysis of variance, is used to test the hypothesis. Research findings show that the role of stakeholders is proven to influence stock investment decisions, cash slack and sustainability report are not proven to influence stock investment decisions, but there is an interaction effect of role and sustainability report on stock investment decisions. These findings indicate that the information presented by management is responded to differently by stakeholders, so management needs to strive for harmony between parties.*

Keywords: *Role, Cash Slack, Sustainability Reports, Stock Decisions, Stakeholder Theor*



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EKSPROPRIASI, DIVERSITAS GENDER, DAN KEPUTUSAN INVESTASI TERHADAP NILAI PERUSAHAAN

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Abstract

Firm value is an important value maintained by the company, but many internal and external factors can affect firm value. Firm value will continue to be influenced by new factors as globalization progresses, in this study firm value is influenced by expropriation consisting of political connections and related party transactions, gender diversity, and investment decisions. So that research on firm value needs to be continuously updated. This study aims to determine the effect of political connections, related party transactions, gender diversity, and investment decisions which are thought to be factors that can affect firm value. The research method uses a quantitative approach with a sample of 620 from the secondary non-cycle consumer sector obtained from the Indonesia Stock Exchange (IDX). This research uses structural equation modeling (SEM) techniques with warp-PLS test software. Based on the research findings, firm value will increase if the company's board members can maintain company regulations, supervise, build and maintain the image of themselves and the company. The novelty in this study is to use more than one measurement on the variables of related party transactions, investment decisions, and firm value.

Keywords: Political connections, related party transactions, gender diversity, investment decisions, firm value



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ANALISIS PENGARUH KEPEMILIKAN ASING, KINERJA LINGKUNGAN DAN UKURAN PERUSAHAAN TERHADAP PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY

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Abstract

Many companies ignore their social responsibility, but companies forget that social responsibility is an important attribute to improve a company's good reputation. Currently companies are developing capital and improving the environment, companies are paying more attention to the surrounding environment because the environment around the company can influence the company. This research was conducted with the aim of measuring the influence of foreign ownership, environmental performance and company size on Corporate Social Responsibility disclosure. This research selects manufacturing companies listed on the Indonesia Stock Exchange (BEI) in the 2023 period. The sample in this research consists of 40 samples taken using the purposive sampling method used in this research is multiple linear regression analysis using SPSS. The research results show that foreign ownership does not have a significant effect on the scope of Corporate Social Responsibility, company size also does not have a significant effect on the scope of Corporate Social Responsibility, but environmental performance has a significant effect on the scope Corporate social responsibility.

Keywords: *Foreign Ownership, Environmental Performance, Company Size and Corporate Social*



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GOOD CORPORATE GOVERNANCE (GCG), MANAJEMEN LABA DAN NILAI PERUSAHAAN

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Abstrak

Companies have short-term and long-term goals. Company value is very important for companies so that investors know the condition of a company to consider when investing. Good corporate governance and earnings management are efforts that can be made by a company to increase the value of the company which can be seen from its share price. The aim of this research is to determine empirically the influence of good corporate governance and earnings management on company value. Company value using PBV. Good corporate governance uses an independent board of commissioners, board of directors, and audit committee and discretionary accruals based on the modified Jones model are used as a proxy for earnings management. The sample for this study is new coal mining issuers listed on the Indonesia Stock Exchange for the 2019-2023 period. The main findings of this research show that the board of directors and earnings management have a positive effect on company value and the independent board of commissioners and audit committee have no effect on company value. This study contributes to research on market-based accounting and corporate governance and can provide benefits for stakeholders to consider in investment decisions.

Kata Kunci: *Nilai Perusahaan, Dewan Komisaris Independen, Dewan Direksi, Komite Audit, Manajemen Laba*



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**CSR AND GREEN ACCOUNTING ON FINANCIAL PERFORMANCE : GOOD
CORPORATE GOVERNANCE AS MODERATING VARIABLE IN
INTERNATIONAL CONFERENCE KRA XI 2024**

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Abstract

This research aims to examine the role of GCG in moderating the influence of CSR and the implementation of Green Accounting on financial performance in mining sector companies listed on the BEI in 2020-2022. Based on the documentation method, which is a method of collecting data in the form of annual reports and sustainability reports, the samples obtained were 150 samples from 50 mining sector companies that met the research criteria. This research uses purposive sampling as a data analysis tool. The analysis technique used in this research is Moderated Regression Analysis (MRA) with the IBM SPSS program. The research results show that CSR and Green Accounting have a positive effect on financial performance, and GCG can strengthen the influence of CSR and Green Accounting disclosures on financial performance.

Keywords : financial performance, CSR, green accounting, GCG



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Strategi Keuangan, *Corporate Governance*, dan Nilai Perusahaan: Peran Mediasi Profitabilitas

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Abstract

Company value is an important indicator that reflects investors' perceptions of a company's performance and future prospects. For companies listed on the Indonesia Stock Exchange (IDX), a high company value can attract investors' interest to buy shares and facilitate access to external funding. The company's financial strategy is proxied by working capital strategy and capital structure strategy, while corporate governance is proxied by an independent board of commissioners. This study aims to determine the effect of working capital strategy, capital structure, and corporate governance on firm value with profitability as an intervening variable. The analysis method used is path analysis. The population in this study is the Kompas100 Index Companies listed on the Indonesia Stock Exchange (IDX) and have published the company's annual report for 2021 - 2022. Sampling was carried out by purposive sampling method. The results of this study indicate that working capital strategy, capital structure, and corporate governance have a significant positive effect on profitability. Meanwhile, working capital strategy and corporate governance have a significant negative effect on firm value, while capital structure and profitability have a significant positive effect on firm value. Profitability is also proven to be able to mediate the effect of working capital strategy, capital structure, and corporate governance on firm value. The findings of this study are expected to enrich the understanding of the role of working capital strategy, capital structure strategy, and corporate governance in driving firm value in the Kompas100 Index Companies.

Keyword: Firm Value, Working Capital Strategy, Capital Structure, Corporate Governance, Profitability.



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MEASURING THE PERFORMANCE OF CONVENTIONAL MUTUAL FUNDS BY OBSERVING THE VALUE OF THEIR NET ASSETS WITH INTEREST RATES AS A MODERATION VARIABLE

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Abstract

Research problem: In investing in mutual funds, one of the measures in measuring the performance of mutual funds is seen from the Net Asset Value (NAV) of a mutual fund. If the NAV of a mutual fund increases, the performance of the mutual fund is good, while if the NAV of the mutual fund decreases, the performance of the mutual fund decreases. The development of mutual funds in Indonesia shows a positive trend starting from 2017 to 2021 in terms of the number of mutual funds and the amount of value from NAV. The highest growth in NAV of conventional mutual funds occurred from 2019 to 2021, where Indonesia experienced a pandemic in that year. In that year, the Indonesian economy was weakening due to the effects of the pandemic, but the development of the number of mutual funds and NAV actually increased.

Objective(s): The purpose of this study is to look at the influence of the rupiah exchange rate and Gross Domestic Product (GDP) on the NAV of conventional mutual funds moderated by interest rates.

Method: This study is a type of quantitative research aimed at examining the influence of the rupiah exchange rate and Gross Domestic Product on the NAV of conventional mutual funds moderated by interest rates. The data used in the study is secondary data in the form of time series data. Data obtained from the documentation of the Financial Services Authority (OJK), Bank Indonesia (BI) and the Central Statistics Agency (BPS) from the website. The research period is 6 years, from January 2017 to March 2022.

Finding: The study found that the rupiah exchange rate partially had no effect on the NAV of conventional mutual funds. The results of the study show that Gross Domestic Product (GDP) has an influence and is significant on the NAV of conventional mutual funds. The results of the moderation regression show that interest rates moderate the rupiah exchange rate and Gross Domestic Product (GDP) against the NAV of conventional mutual funds. Simultaneously, the rupiah exchange rate and GDP have a significant effect on the NAV of conventional mutual funds.

Contributions: The results of this study are a continuation of the results of other research on mutual fund NAV that has been carried out by previous researchers which distinguishes this study where in this study a moderation variable is added, namely interest rate, for which there are still not many people who research and the results of this research are expected to contribute to science, especially related to financial accounting and capital markets. And the results of this research are expected to be a reference for investors in making or making decisions related to investment in mutual funds.

Keyword: *Reksadana; Net Asset Value; Interest Rate.*



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2752-8383-1-RV

**PENGARUH PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY* (CSR)
TERHADAP *RETURN SAHAM* MELALUI KINERJA KEUANGAN SEBAGAI
VARIABEL PEMEDIASI**

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Abstract

This research aims to empirically test the effect of Corporate Social Responsibility (CSR) disclosure on stock returns through financial performance as a mediating variable. Corporate Social Responsibility (CSR) disclosure is measured using the standard GRI index. The research sample was 85 energy sector companies listed on the Indonesia Stock Exchange (BEI) from 2021 to 2022. Data processing was carried out using Eviews 12 with the path analysis method. The results show that disclosure of Corporate Social Responsibility (CSR) has an effect on financial performance and financial performance has an effect on stock returns. It was concluded that financial performance was able to mediate Corporate Social Responsibility (CSR) disclosure on stock returns.

Keywords: CSR, financial performance, stock returns.



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FINTECH VS. BANKS: HOW P2P LOANS ARE CHANGING CREDIT ACCESS FOR MSMEs

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Abstrak: *Fintech P2P merupakan salah satu inovasi sektor keuangan yang berkembang pesat sehingga dapat mempengaruhi sektor perbankan. Penelitian ini bertujuan untuk melihat pengaruh fintech P2P terhadap pinjaman kredit yang disalurkan kepada UMKM dan non-UMKM oleh perbankan dengan menggunakan variabel outstanding P2P. Penelitian ini menggunakan regresi data panel dimana data sekunder yang diperoleh berasal dari situs web Otoritas Jasa Keuangan (OJK) dari Januari 2022 hingga Desember 2022 di 33 provinsi yang berbeda di Indonesia. Data yang terkumpul dibagi menjadi dua kelompok, yaitu di dalam Pulau Jawa dan di luar Pulau Jawa. Hasil penelitian menunjukkan bahwa outstanding P2P tidak berpengaruh signifikan terhadap kredit perbankan non-UMKM di dalam dan luar Pulau Jawa. Namun, outstanding P2P berpengaruh positif signifikan terhadap kredit bank UMKM di dalam dan luar Pulau Jawa. Hal ini dikarenakan fintech P2P menjangkau pengusaha UMKM, sedangkan bank lebih memilih untuk memberikan kredit kepada pengusaha non-UMKM karena cenderung memiliki risiko yang lebih rendah dibandingkan dengan debitur UMKM.*

Kata Kunci: *Fintech, P2P, Kredit Bank, UMKM, Non-UMKM*



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PENGARUH PENGUNGKAPAN LINGKUNGAN TERHADAP NILAI PERUSAHAAN

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Abstract

This study aims to determine the effect of environmental disclosure on company value. The population in this study is the entire manufacturing company listed on the Indonesia Stock Exchange (IDX) for the 2020-2021 period. The study used the nonprobability sampling method, namely purposive sampling techniques in determining the research sample. The research sample was obtained as many as 222 companies with a two-year period (111 observation companies). The study used secondary data sourced from the company's annual report. The analysis technique used to test the hypothesis is with the application of SPSS 25. Environmental disclosure refers to the Global Reporting Initiative (GRI) obtained from the company's sustainability reporting. Company value is measured by the market to book ratio obtained by comparing stock prices with book value. The results in the study show that environmental disclosure has a positive influence on the value of the company. The control variables in the study were company size, profitability, and liquidity.

Keywords: *environmental disclosure, company value*



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PENGARUH PROFITABILITAS, LEVERAGE, LIKUIDITAS, ARUS KAS DAN UMUR PERUSAHAAN TERHADAP FINANCIAL DISTRESS

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Abstract

Increasing economic growth results in fierce competition between companies, as a result requiring them to compete to increase innovation and creativity so that they can meet market demands. As a result of this competition, many companies face declining profits that have the potential to cause financial distress risks. Therefore, this study aims to test whether or not there is an effect of profitability, leverage, liquidity, cash flow and company age on financial distress. This study is a quantitative study using secondary data obtained from financial reports. The population of this study is energy sector companies listed on the Indonesia Stock Exchange (IDX) for the 2023 period. A total of 43 samples were selected using non-probability sampling techniques with the purposive sampling method, and analyzed using multiple linear regression analysis tests, classical assumption tests (normality tests, multicollinearity tests, heteroscedasticity tests, autocorrelation tests) hypothesis tests, and determination coefficient tests. The results of this study indicate that profitability has a significant effect on financial distress, Leverage has an effect on financial distress, liquidity has an effect on financial distress, cash flow has an effect on financial distress, and company age has no effect on financial distress.

Keywords: *financial distress*



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THE EFFECT OF TAX AVOIDANCE, ESG, AND POLITICAL CONNECTION ON FIRM VALUE 2021 - 2023

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Abstract

Firm value is a determinant factor for investors when deciding to buy or invest in a company. This study aims to investigate whether tax avoidance, ESG, and political connections affect firm value under current conditions. The purpose of this research is to examine the effects of tax avoidance, ESG (Environmental, Social, Governance), and political connections on firm value. Data analysis was conducted using Gretl. The sample consists of publicly traded non-financial companies from 2021 to 2023. The study uses a purposive sampling technique, resulting in 159 observations. This quantitative research utilizes multiple linear regression. Data was obtained from the Refinitiv Database and Annual Reports. The results show that ESG (Environmental, Social, Governance) and tax avoidance significantly affect firm value, whereas political connections do not have an impact on firm value. The expected contribution of this research is to enhance transparency among all stakeholders, demonstrating the company's commitment to tax compliance, ESG implementation, and corporate governance, thereby increasing firm value.

Keywords: *Tax Avoidance, ESG, Political Connection, Firm Value*



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***PENGARUH MEKANISME GOOD CORPORATE GOVERNANCE DAN
KEBIJAKAN DIVIDEN TERHADAP NILAI PERUSAHAAN***

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ABSTRACT

This research aimed to examine the effect of Good Corporate Governance which was referred to as Independent Commissioner Size, Audit Committee, Institutional Ownership, Managerial Ownership, and Dividend Policy (DPR) on firm value (PBV) at Property and Real Estate companies listed on the Indonesia Stock Exchange (IDX) during 2017-2021.

The research was quantitative. Moreover, the population was 46 Property and Real Estate companies listed on the Indonesia Stock Exchange (IDX) during 2017-2021. The data collection technique used purposive sampling. In line with that, there were 10 companies as the sample with 5 years of observation. In total, there were 50 data observations. However, there were 4 outlier data. Therefore, the data became 46. Furthermore, the data analysis technique used multiple linear regression.

The result concluded that: (1) Independent Commissioner had a positive effect on firm value, (2) Audit Committee did not affect firm value, (3) Institutional Ownership did not affect firm value, (4) Managerial Ownership had a negative effect on firm value, and (5) Dividend Policy had a negative effect on firm value.

Keywords: Independent Commissioner, Audit Committee, Institutional Ownership, Managerial Ownership, Dividend Policy, Firm Value



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PENGARUH KINERJA KEUANGAN DAN *GENDER DIVERSITY* TERHADAP *FINANCIAL DISTRESS*

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ABSTRACT

This research examines property and real estate companies listed on the Indonesia Stock Exchange (BEI) in 2019 - 2021, which aims to predict companies experiencing financial distress using several variables, namely profitability, liquidity, leverage, gender diversity and financial distress.

Based on the purposive sampling method, 17 companies were obtained that met the criteria, namely 51 samples. This type of secondary data was obtained from the Indonesian Stock Exchange (BEI) website, namely www.idx.co.id. This research uses logistic regression analysis with the SPSS (Statistical Package Social Sciences) data processing application version 29.

The results of the research show that the profitability variable as measured by return on assets has a positive effect on financial distress, meaning that a high profitability value can result in financial distress. The liquidity variable as measured by the current ratio has no effect on financial distress, meaning that increasing or decreasing liquidity values does not affect financial distress. The leverage variable which is measured by debt to assets has no effect on financial distress, meaning that a high leverage value may not necessarily result in financial distress. The gender diversity variable, which is measured by the number of female directors / total number of directors, has a positive effect on financial distress, meaning that the more women on the board of directors will result in financial distress.

Keywords: *profitability, liquidity, leverage, gender diversity and financial distress.*



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**INCREASING COMPETITIVE ADVANTAGE TO IMPROVE
SUSTAINABILITY
AND MARKET PERFORMANCE OF SMEs**

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Abstract: The Covid 19 pandemic is one way for SMEs to develop technology to become more competitive and have optimal performance. They have very important roles so makes them the main support for a country's economic progress. This research examines the influence of owner creativity and competitive advantage on SMEs' sustainability and market performance after the COVID-19 pandemic in Indonesia. Research data uses a questionnaire given to 187 SMEs owners throughout Indonesia. This research data was collected using purposive sampling with specific criteria and then tested with Smart-PLS. This research develops previous research by expanding the research object to generalize the findings. The research results show that creativity has a significant effect on competitive advantage. In addition, creativity and competitive advantage influence market sustainability and performance. The results of this research imply that the government needs to provide support in the form of policies that make it easier for SMEs to access various economic entities so that they continue to develop and compete in the global market.

Keywords: Creativity; Competitive advantage; Sustainability; Market performance



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THE MEDIATING EFFECT OF PSYCHOLOGICAL CAPITAL ON ABUSIVE SUPERVISION AND BUDGETARY SLACK RELATIONSHIP: AN EXPERIMENTAL INVESTIGATION

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Abstract

This research examines the causal relationship between abusive supervision and budgetary slack, considering psychological capital as a mediator by elaborating on positive psychology theory. This research used an experimental method involving 95 Bachelor of Accounting students from Trunojoyo Madura University as participants. Abusive supervision is manipulated into two, namely high and low. Meanwhile, psychological capital is categorized into two, namely high and low. The research results show that conditions of high abusive supervision have a stronger impact on individual psychological capital than conditions of low abusive supervision. Individuals with low psychological capital tend to create larger budgetary slack than those with high psychological capital. Conditions of high levels of abusive supervision encourage individuals to create larger budgetary slack. This research finds that psychological capital mediates the relationship between abusive supervision and budgetary slack.

Keywords: *Abusive Supervision, Psychological Capital, Budgetary Slack*



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PENERAPAN *GREEN INNOVATION* DAN *CARBON EMISSION DISCLOSURE* BERDAMPAK TERHADAP NILAI PERUSAHAAN?

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Abstract

This research is motivated by the increase in carbon emissions and production waste in 2021-2022. The increase is due to companies excessive burning of coal and petroleum, so companies must have a way or innovation to balance economic, environmental, and social goals to achieve high firm value and reduce carbon emissions and production waste. This research aims to prove and empirically test the influence of green innovation and carbon emission disclosure on firm value. The object of this research is manufacturing companies listed on the Indonesia Stock Exchange in 2021-2022. This type of research is associative research and uses secondary data. The sampling technique used purposive sampling technique to obtain 58 samples of companies that met the criteria in 2021-2022. Determining the hypothesis in this research uses the multiple linear regression analysis method and the analytical tool used is SPSS 29 software. The results of this research show that green innovation has a positive effect on firm value, while carbon emission disclosure has no effect on firm value.

Keywords: *Carbon Emission Disclosure, Firm Value, Green Innovation, Production Waste*



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**ACTIVITY BASED BUDGETING: LEBIH DARI SEKEDAR NOMINAL!
(STUDI KASUS PADA UD. AF MALANG)**

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Abstract

This study aimed to assist UD AF in reducing production costs from financial perspective by employing Activity Based Budgeting (ABB), and to measure the performance by using non financial perspective namely operational efficiency, quality and time. The ABB is a tool for determining costs related to activities more accurately, as well as making the planning process more precise and corrections more effective so as to increase the company's competitive advantage. This research is a case study that UD. AF in Malang as the object. Data was collected by doing observation and analysing financial report year 2022. The results suggested that the company can reduce the selling price due to its lower production costs, thereby making its products more competitive in the market. This should resolve the company's main problem of declining sales. ABB can also improve teamwork among employees, budget design and the elimination of non-value-added activities. One potential benefit of an activity-based budget is that it can provide the company with more accurate information about the costs and resources needed in the work process. This could help to inform guidelines for carrying out company activities.

Kata Kunci: Activity-Based Budgeting, efisien, mutu, competitive advantage



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ANALISIS PELUANG DAN TANTANGAN PENERAPAN KEBIJAKAN PAJAK KARBON DI INDONESIA DALAM KERANGKA *TRIPLE BOTTOM LINE*

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Abstract

The study aims to analyze further on the opportunities and challenges that may be hampering the process of implementing carbon tax policies, as well as public acceptance of these policies. This research is a descriptive qualitative research with data collection carried out using the method of interviewing several related informants. Research shows that opportunities for implementing a carbon tax policy can be increased acceptance of taxation by the state, changes in behaviour and activities of the public or entrepreneurs to a lower carbon level, encouraging enterprises and communities to transition to more environmentally friendly energy and technology, and potential reductions in carbon emissions, while challenges to implementing carbon tax policies can be rising prices of goods and services, falling corporate profits, reduced CSR budgets, as well as inadequate and even infrastructure that can hinder carbon reduction efforts.

Keywords: *Carbon Tax Policy, Opportunities, Challenges*



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IMPLEMENTATION OF ENVIRONMENTAL ACCOUNTING BASED ON TRIPLE BOTTOM LINE TOWARDS A GREEN ECONOMY TO ACHIEVE BUSINESS SUSTAINABILITY AT PT VARIA USAHA BETON

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Abstract: Widespread damage to the environment today is caused by individual human behavior as well as economic activities or companies that do not care about their impact on the environment. The importance of environmental protection is increasingly becoming a concern for many parties, including the accounting profession. This research aims to find out how to apply environmental accounting based on the triple bottom line concept towards a green economy in order to achieve business sustainability at PT. Varia Usaha Beton Sidoarjo. This research was designed using a qualitative descriptive approach based on data collected through observation, interviews and documentation. Based on the results of the analysis of the data collected, this research comes to the conclusion that PT Varia Usaha Beton has implemented the concept of environmental accounting by carrying out environmental conservation in its business activities. Accounting treatment which includes the process of identifying, recognizing, measuring, presenting and disclosing information on calculating environmental impact management costs has not been recorded in a separate account. The company also has not included additional notes on environmental impact management as an integral part of the financial statements. However, technically the company is responsible for managing environmental impacts by allocating environmental costs to minimize the impact of dust pollution, machine noise, as well as providing compensation to the surrounding community in the form of CSR activities.

Keywords: Environmental Accounting, Triple Bottom Line, Green Economy, Business Sustainability.



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TRANSFER PENGETAHUAN AKUNTANSI MANAJEMEN MAHASISWA AKUNTANSI PADA ORGANISASI BISNIS: PERAN MODAL PSIKOLOGIS DAN MODAL SOSIAL

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Abstract

The transfer of knowledge from accounting students to business organizations holds significant relevance in the knowledge economy era. This study aims to understand the mechanism of knowledge transfer through testing direct and indirect effects involving the roles of psychological capital, social capital, and acquired management accounting knowledge. The research is online survey-based, utilizing data from 212 accounting student respondents in Indonesia participating in internship programs. Data in this study were analyzed using Confirmatory Factor Analysis (CFA) to determine the validity and reliability of the instruments and Bootstrap Partial Least Squares Structural Equation Modeling (PLS-SEM) to test the relationships between variables in this study. The results indicate that all hypotheses are supported by the data in this study. Overall, these findings supports important insights from COR Theory. Represent a mechanism of knowledge transfer involving cognitive processes through positive psychological, social, and practical constructs driven by the knowledge possessed by individuals. In this context, the knowledge acquired by accounting students not only acts as a mediator but also serves as a primary driver in the effective and sustainable transfer of knowledge into business organizations. Age Group and Program Duration also provide additional explanations for the research results.

Keywords: *Accounting Students, Psychological Capital, Social Capital, Acquired Management Accounting Knowledge, Knowledge Transfer*



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SUSTAINABLE STRATEGIC DEVELOPMENT ON HIGHER EDUCATION: THE ROLE OF STRUCTURAL CAPITAL IN MEDIATING KNOWLEDGE SHARING AND PERFORMANCE

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ABSTRACT

Our paper aims to provide an important contribution on the implications of implementing knowledge sharing in improving operational performance (OP) through structural capital (SC). We replicate previous research, the model we developed places more emphasis on the role of SC which can optimize the knowledge possessed by academics to achieve HE's operational performance. To prove our hypothesis, we use survey data from universities in Indonesia, especially in the Banten region, with a total of 191 respondents. The results of the model test based on PLS-SEM, show that KS-Explicit (KSE) provides a more dominant contribution to SC and OP compared to KS-Tacit (KST). SC improves the company's operational performance, and provides mediation on the influence of KS on OP. Interestingly, our research takes over and extends previous research, thus providing a deeper understanding of the importance of generating and mobilizing KST especially in higher education environments. This paper suggests that managers can improve higher education institutions' performance by improving their KS and SC. Rector can develop appropriate strategies based on findings to achieve specific performance goals so that they are able to survive and be sustainable in the competitive era. The findings of this paper provide implications for academics to be willing to share knowledge, both explicit and implicit. Rectors can develop appropriate strategies based on these findings to achieve performance and sustainability targets in a competitive era. The study of knowledge sharing that contributes to the sustainability of higher education through SC mediation becomes a value-added for the organization.

Keywords: *Knowledge sharing, Structural capital, Operational performance, Higher Education*



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SUSTAINABLE STRIVE: HOLISTIC EXPLORATION OF CSR THROUGH ECONOMIC, ENVIRONMENTAL, AND SOCIAL LENSES

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Abstrak

Penelitian ini menganalisis bagaimana implementasi Corporate Social Responsibility (CSR) di PT Unilever Indonesia dengan paradigma interpretatif dalam desain penelitian studi kasus dengan pendekatan kualitatif. Penelitian ini memperkenalkan suatu pendekatan yang unik dengan menggabungkan analisis tiga koridor utama, yaitu ekonomi, lingkungan, dan sosial, dalam konteks implementasi CSR di perusahaan multinasional seperti PT. Unilever Indonesia dan juga termasuk perusahaan FMCG terkemuka, penelitian mendalam ini mengungkap bagaimana PT. Unilever Indonesia mengintegrasikan CSR ke dalam operasinya, memeriksa dampaknya pada aspek ekonomi, lingkungan, dan sosial. Meskipun Unilever Indonesia telah mendapatkan pengakuan melalui tiga penghargaan bergengsi, Studi ini akan mengidentifikasi bagaimana komitmen Corporate Social Responsibility (CSR) mereka menghasilkan dampak positif pada pertumbuhan ekonomi, upaya pelestarian lingkungan, serta peningkatan kesejahteraan sosial dalam konteks Indonesia. Dengan mempertimbangkan prinsip-prinsip Triple Bottom Line, temuan penelitian mengungkapkan kompleksitas hubungan antara profit, people, dan planet dalam konteks CSR, memberikan wawasan berharga tentang dinamika perusahaan multinasional di tengah persimpangan ekonomi, lingkungan, dan sosial.

Kata Kunci: Corporate Social Responsibility, Profit, People, Planet, Entitas



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COST STICKINESS BEHAVIOUR AND INDUSTRY 4.0 READINESS: EVIDENCE FROM ASEAN

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Abstrak

Kemajuan industri tidak dapat dibendung perkembangannya, yang sekarang sudah memasuki era revolusi industri 4.0. Perkembangan ini mau tidak mau harus dihadapi oleh industri. Negara-negara di ASEAN sudah bersiap mengadapi revolusi industri tersebut dengan memberikan dukungan berupa pedoman dan rancangan program menuju industri 4.0. Penelitian ini bertujuan untuk menguji perilaku cost stickiness dalam persiapan perusahaan menuju industri 4.0. Penelitian dilakukan pada 7.150 observasi yang terdaftar pada bursa negara ASEAN tahun 2018-2019. Hasil penelitian ini mendokumentasikan bahwa kesiapan menuju industri 4.0 meningkatkan cost anti-stickiness. Dengan adanya kesiapan industri 4.0 perusahaan cenderung mengurangi sumber daya menganggur ketika penjualan menurun. Hasil akhir yang dituju dari industri 4.0 adalah efisiensi biaya, sehingga perusahaan akan lebih efisien dalam mengelola sumber daya, cenderung mengurangi sumber daya ketika penjualan menurun. Hasil penelitian ini juga mendokumentasikan hubungan perilaku biaya dengan kesiapan menuju industri 4.0 tidak berbeda pada kelompok manajer dengan kemampuan manajerial tinggi atau rendah. Ketika revolusi industri 4.0 terjadi maka manajer harus mengikuti, baik manajer dengan kemampuan manajerial tinggi maupun rendah. Ditambah dengan dukungan negara terhadap industri 4.0. Pemerintah menyediakan regulasi, dukungan infrastruktur dan fasilitas terkait industri 4.0. Perusahaan harus beralih ke industri 4.0 untuk terus bisa berkembang terlepas dengan kemampuan manajer yang tinggi maupun rendah.

Kata kunci: Cost stickiness, revolusi industri 4.0, kemampuan manajerial, ASEAN



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***RISK MANAGEMENT AND FINANCIAL PERFORMANCE: A STUDY ON
INSURANCE FIRM IN INDONESIA***

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Abstrak

Penelitian ini bertujuan untuk menguji dan memberikan bukti empiris terhadap pengaruh manajemen risiko terhadap kinerja keuangan. Manajemen risiko diproksikan dengan risiko kredit, risiko pasar, risiko operasional, dan risiko likuiditas. Kinerja keuangan diproksikan dengan ROA, ROE, dan Tobin's Q. Sampel yang digunakan sebanyak 61 observasi yang terdiri dari perusahaan asuransi yang secara konsisten terdaftar di Bursa Efek Indonesia selama tahun 2018-2022. Sampel dalam penelitian ini ditentukan berdasarkan metode purposive sampling. Pendekatan penelitian ini yaitu pendekatan kuantitatif dengan menggunakan teknik analisis regresi linear berganda dengan software SPSS 26. Hasil menunjukkan bahwa risiko kredit berpengaruh negatif dan signifikan terhadap ROA, ROE dan Tobin's Q. Risiko pasar berpengaruh positif dan signifikan terhadap ROA, tetapi tidak berpengaruh signifikan terhadap ROE dan Tobin's Q. Risiko operasional berpengaruh positif dan signifikan terhadap ROE dan Tobin's Q, tetapi tidak berpengaruh terhadap ROA. Risiko likuiditas berpengaruh positif dan signifikan terhadap ROA dan ROE, tetapi berpengaruh negatif dan signifikan terhadap Tobin's Q.

Kata Kunci: *Risiko Kredit, Risiko Pasar, Risiko Operasional, Risiko Likuiditas, Kinerja Keuangan*



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FINANCIAL LITERACY, FINANCIAL TECHNOLOGY, AND PERSONAL SAVING ORIENTATION: A COMPREHENSIVE REVIEW

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Abstract

Financial literacy, financial technology (FinTech), and personal saving orientation are crucial topics in economic research. This review synthesizes current literature on these themes, examining their interrelationships and implications for economic behavior. The study utilizes a systematic review methodology to analyze findings from diverse sources, aiming to provide a comprehensive understanding of how financial education, technological advancements in finance, and individual attitudes towards saving intersect. Key findings highlight gaps in current research and suggest directions for future studies.

Keywords: Financial literacy, FinTech, financial education, saving behavior, economic behavior



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ANALISIS NILAI PERUSAHAAN DIPENGARUHI OLEH MAKRO, MIKRO, STRUKTUR MODAL, KINERJA KEUANGAN, STRUKTUR KEPEMILIKAN, KARAKTERISTIK PERUSAHAAN, OPINI AUDIT DI INDUSTRI PERBANKAN

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ABSTRACT

The purpose of this study is to analyze the influence of macro and micro fundamentals on company value. This is mediated by capital structure, company characteristics, ownership structure, and financial performance, with audit opinions from the four largest public accounting firms as a moderator. A random sampling technique was used on 15 samples from 47 banks listed on the Indonesia Stock Exchange for the period 2019-2022. The analysis technique used is Partial Least Square (PLS). The results show significant effects of macro fundamentals on financial performance, micro fundamentals on company characteristics, micro fundamentals on financial performance, capital structure on company characteristics, capital structure on ownership structure, and company characteristics on financial performance. The R square of this study was 0.590, indicating that 41% is influenced by variables outside the study.

Keywords : *Audit Opinion, Capital Structure, Company Characteristics, Company Value, Financial Performance*



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PERAN MODERASI *GOOD CORPORATE GOVERNANCE* PADA *SUSTAINABILITY*, KONSERVATISME AKUNTANSI, MANAJEMEN LABA: STUDI EMPIRIS PADA PERUSAHAAN GO PUBLIK INDONESIA

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ABSTRACT

This study aimed to examine the influence of sustainability report and accounting conservatism on earnings management, and the moderating role of good corporate governance on the effect of sustainability report and accounting conservatism on earnings management. The population of this study was the entire company sector listed on the Indonesia Stock Exchange in 2018-2022. The sampling technique for this study was the census method that amounted to 260 annual reports and sustainability reports. The data analysis technique used PLS-SEM with the help of SmartPLS 3.0 software. The results showed that sustainability report and accounting conservatism had an effect on earnings management. Good corporate governance moderates the effect of sustainability reports and accounting conservatism on earnings management. Theoretically, this research contributes to the development of literature related to agency theory where the results of this research have succeeded in providing a contribution that strengthens agency theory. Sustainability reports and accounting conservatism were factors that could increase agency problems. Practically, the results of this study could be a strategy for investors to making investment decisions in companies that produce quality financial reporting with minimal risk of conflict of interest, while for the government is to strengthen the government policies to reduce of earnings management practices.

Keywords: *sustainability, conservatism, earnings management, corporate governance.*



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THE LINK BETWEEN 'GREEN' AND ECONOMIC SUCCESS: ENVIRONMENTAL MANAGEMENT AS THE CRUCIAL TRIGGER BETWEEN ENVIRONMENTAL AND ECONOMIC PERFORMANCE

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Abstract

The link between environmental and economic performance has been widely debated in the literature for the last ten to fifteen years. One view is that improved environmental performance mainly causes extra costs for the firm and thus reduces profitability. However, also the opposite has been argued for: improved environmental performance would induce cost savings and increase sales and thus improve economic performance. Theoretical and empirical research have provided arguments for both positions and have not been conclusive so far. This article discusses reasons for the different views and the differences in empirical research and presents a theoretical framework to explain the coexistence of the conflicting views. It is argued that not merely the level of environmental performance, but mainly the kind of environmental management with which a certain level is achieved, influences the economic outcome. The model presented provides implications for both empirical research and company management in practice. Research and business practice should focus less on general correlations and more on causal relationships of eco-efficiency, i.e. the effect of different environmental management approaches on economic performance.

Keywords: corporate environmental management, environmental performance, economic performance, eco- efficiency.



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HARMONIZING PANCASILA AND PEOPLE CENTRIC MANAGEMENT CONTROL SYSTEM : A HOLISTIC PERSPECTIVE

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Abstract

The primary goal of this research is to offer a holistic perspective on harmonizing Pancasila and sustainable development within a people centric management control system. To achieve this goal, the research approach used in this research is qualitative integrative literature review which combines views from multiple academic fields that integrates insight from various academic disciplines to provide a comprehensive understanding of the research topic. The principle of Pancasila and sustainable development have been defined as fundamental pillars that influence company culture, strategy, and performance. The relationship between these concepts and pancasila's capacity to become a soul that can mediate conflict between employers and employees has been elucidated. According to this research, the company may establish a dynamic work environment, achieve peace, and act as a pillar for the accomplishment of sustainable development goals. The theory and practical implications in this research is finding the harmonization between Pancasila and sustainable development convergence inside a people centric management control system. By delving into the concepts that intersect between Indonesia's unique socio-economic and legal context allow us to get important insight into improving organization performance and promoting inclusive growth.

Keywords: Pancasila, Management control system, People-centric MCS, Sustainable development



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THE ROLE OF PERCEIVED ORGANIZATIONAL SUPPORT, ATTITUDE AND SELF-EFFICACY ON WHISTLEBLOWING INTENTIONS BY AUDITORS

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Abstrak

Penelitian ini bertujuan untuk mempelajari motif whistleblowing internal dan eksternal dari auditor eksternal senior di Indonesia melalui teori stimulus-organisme-respons. Dukungan Organisasi dari kantor akuntan publik digunakan untuk mewakili stimulus yang difasilitasi dengan sikap dan self-efficacy sebagai mediator faktor organisme untuk mencapai respons berupa niat pelaporan pelanggaran. Penelitian ini mengumpulkan 94 responden dari berbagai kantor akuntan publik di Indonesia. Temuan penelitian mengungkapkan bahwa dukungan organisasi secara signifikan mempengaruhi kedua faktor organisme secara positif. Namun, sikap tidak mempengaruhi niat whistleblowing internal maupun eksternal, serta tidak berfungsi sebagai mediator POS terhadap kedua niat pelaporan pelanggaran tersebut. Sebaliknya, self-efficacy muncul sebagai faktor signifikan yang mempengaruhi motif pelaporan pelanggaran internal dan eksternal dari auditor senior serta sebagai mediator krusial antara dukungan organisasi dan whistleblowing. Penelitian ini memberikan bukti bahwa teori stimulus-organisme-respons dapat diperluas di luar penerapan aslinya, menunjukkan relevansinya dalam konteks akuntansi keperilakuan. Selain itu, penelitian ini memberikan wawasan bagi kantor akuntan publik dan pemerintah di Indonesia untuk mengakui dan meningkatkan sistem tata kelola perusahaan terkait dukungan dan mekanisme whistleblowing.

Kata kunci: auditor eksternal, intensi whistleblowing, teori stimulus-organisme-respons, self-efficacy, sikap



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ANALYSIS OF FACTORS DETERMINING BONUS INCOME AT THE TIENS DISTRIBUTOR IN MALANG CITY

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Abstract

Bonuses in the *Multi Level Marketing* (MLM) system are the income earned by each distributor. The purpose of providing bonuses by MLM companies is the company's appreciation for each member who is able to expand their network and market their products. This form of appreciation is the reason why each distributor's income is different. Because it is adjusted to performance, achievements, profits generated, education, and closing points which depend on each distributor. The aim of this research is to find out what factors influence the bonus income of Tiens distributors in Malang City. This research uses descriptive quantitative research methods with primary and secondary data sources. The results of this research show that the variables sales performance, network/team, understanding of the marketing plan are able to influence the moderating variable, namely closing points, and the dependent variable, namely bonus income.

Keywords: *Multi Level Marketing*, Bonus, Close Points, Sales Performance, *Marketing Plan*.



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THE IMPACT OF PEER TO PEER (P2P) LENDING SYSTEM ON THE MSMEs' FINANCING PERFORMANCE

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Abstract: The study aims to comprehend the development and benefits of Peer to Peer (P2P) Lending in its capacity to facilitate the economic growth of micro, small, and medium enterprises in Indonesia. The study aims to analyze the factors that influence the decision of micro, small, and medium enterprises (MSMEs) to acquire loans through P2P lending. This study, specifically, employs a quantitative methodology to ascertain and quantify the impact of independent variables on the dependent variable about financing factors, utilizing statistical data. Our sample comprises 277 participants who work or own MSMEs with P2P lending located in Java Island, Indonesia.. We utilize a structural equation model (SEM) with partial least squares (PLS) to establish the correlation between exogenous and indigenous factors, as well as to forecast the construct variable of the research. The results show that only performance expectancy and risk appetite significantly improve MSMEs' financing performance, which indicates that P2P lending supports the performance of MSMEs in terms of financing. Effort expectancy, social influence, and facilitating condition do not have significant impact on MSMEs' performance. Our study enhances practical applications by fostering the expansion of P2P fintech in Indonesia and discerning the sought-after financial products by MSMEs. Policymakers can then formulate policies and advocacy strategies by comprehending the factors that influence the preferences of millennials and Generation Z when selecting P2P lending for business financing.

Keywords: *Financial Inclusion, Financial Literacy, Fintech, MSMEs, P2P Lending*



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WHY SILENT MAJORITY HAPPENED? THE ROLE OF LOCUS OF CONTROL AND COLLECTIVE BEHAVIOR

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Abstrak

Penelitian ini menganalisis faktor yang mempengaruhi niat diam karyawan dalam kaitannya dengan faktor internal karyawan. Niat diam karyawan diidentifikasi tidak hanya dipengaruhi oleh faktor eksternal (seperti ancaman dan tekanan dari atasan), tetapi juga dipengaruhi oleh faktor internal karyawan (seperti locus of control dan perilaku kolektif). Penelitian ini bertujuan untuk mengetahui peran locus of control individu (eksternal dan internal) dapat mempengaruhi niat diam karyawan serta perilaku kolektif dapat memberikan pengaruh tidak langsung pada niat diam karyawan. Metode pengumpulan sampel dalam penelitian ini menggunakan convenience sampling. Penelitian ini menggunakan responden berupa individu yang tidak memiliki jabatan manajerial di perguruan tinggi. Pengumpulan data menggunakan kuesioner online dan diuji menggunakan SEM-PLS. Hasil penelitian menunjukkan bahwa perilaku kolektif dapat memediasi pengaruh locus of control eksternal terhadap niat diam karyawan. Akan tetapi, pada individu yang memiliki locus of control internal, perilaku kolektif gagal memediasi pengaruh locus of control internal terhadap niat diam karyawan. Penelitian ini memiliki implikasi praktik bagi para manajemen tingkat atas untuk merancang system whistleblower yang efektif bagi perusahaan tanpa mengesampingkan faktor internal karyawan.

Kata Kunci: Locus of Control Individu, Perilaku Kolektif, Niat Diam Karyawan.



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THE EFFECT OF ESG CONCERNS ON FIRMS' FUNDAMENTALS

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Abstract

In this study, we examine the impact of increasing public concerns about ESG issues on firms accounting-based performance. We collect internet search volumes of ESG-related keywords and develop ESG concerns index. Our findings indicate that higher ESG scores firms yield higher profitability and profit margins as concerns on ESG rise. This effect is particularly notable for firms focusing on individual rather than industrial customers and for firms operating in less competitive markets. Moreover, our study reveals that concerns specifically related to environmental and social issues that influence firms' performance, while governance-related concerns do not show a similar effect.

Keywords: *Environmental social governance; ESG concerns; accounting-based performance; profitability*



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SOCIAL MEDIA-USE ON FINANCIAL MANAGEMENT BEHAVIOR OF GENERATION Z WITH DIGITAL FINANCIAL LITERACY AS A MEDIATION VARIABLE

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Abstract

Digital technology innovations in the financial sector, namely fintech and digital payments, which are developing in Indonesia, have caused consumptive behavior. This phenomenon is due to the low digital financial literacy of most people in Indonesia, causing a lack of understanding regarding basic financial knowledge, products, and digital financial services. Thus, this study explored the role of social media in influencing students' financial management behavior mediated by digital financial literacy. The sampling technique used purposive sampling and gained 221 Faculty of Economics and Business students from Malang City universities who used social media for financial education. Data analysis was conducted using Structural Equation Modeling-Partial Least Square (SEM-PLS). The findings of this study explain that social media use positively affects the financial management behavior of students in Generation Z. In contrast, digital financial literacy can mediate the effect of social media use on students' financial management behavior.

Keywords: *digital financial literacy, financial management behavior, social media use*



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**ANTESEDEN PRAKTIK AKUNTANSI LINGKUNGAN PADA PELAKU USAHA
UMKM DALAM MEWUJUDKAN *SUSTAINABILITY DEVELOPMENT GOALS*
(SDGS): PENDEKATAN TEORI INSTITUSIONAL**

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Abstract

This research aims to examine the antecedents of environmental accounting practices among UMKM business actors as a form of creating sustainable business. The type of research used in this research is qualitative research with a descriptive qualitative approach. The population in this study were all UMKM operating in the food and beverage processing sector in East Java Province and a sample of UMKM in Lumajang Regency and Gresik Regency. The data analysis technique in this research uses an analysis model including data reduction, data presentation, verification and drawing conclusions. Test the validity of the data by ensuring the validity and reliability of the data using the triangulation method. This research provides empirical evidence about the direct and indirect driving factors for the behavior of UMKM business actors to engage in environmental accounting practices. UMKM in Indonesia realize business sustainability based on institutional mechanisms through coercive, normative and mimetic pressure. The contribution in this research illustrates the importance of attitudes, perceptions and interests of business actors which are categorized as behavior for the application of environmental accounting as a form of realizing business sustainability. Apart from that, external institutional pressure and knowledge of environmental accounting concepts influence the attitude of UMKM business actors in implementing environmental accounting. In contrast to other research that examines the application of green accounting in the UMKM business sector which focuses on the function, objectives and concepts of environmental accounting, this qualitative research provides empirical evidence about the direct and indirect driving factors for the behavior of UMKM business actors to engage in accounting practices. environment in Indonesia in realizing business sustainability based on institutional mechanisms.

Keywords: *Environmental Accounting, SDGs, UMKM Behavior and Institutional Theory.*



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ANALISIS CARBON EMISSION DISCLOSURE (CED) DALAM MEMONITOR NET ZERO EMISSION GLOBAL MELALUI INOVASI CARDIDEX

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Abstrak

Berdasarkan Perjanjian Paris tahun 2015, PBB menginisiasi untuk menetapkan SDGs 2030, dimana terdapat 17 tujuan dalam membangun keberlanjutan, salah satunya, yaitu tujuan SDGs nomor 13 tentang penanganan perubahan iklim. Pemerintah Indonesia telah mengatur regulasinya dalam UU Nomor 32 Tahun 2009. Menurut data Kementerian ESDM dalam menyongsong Indonesia Emas tahun 2045, pemerintah menetapkan target penurunan emisi hingga 32% dari yang sebelumnya 29%. Target tersebut menjadi sebuah tantangan karena menurut laporan GHG Emissions Global, volume emisi GRK di Indonesia pada tahun 2022 meningkat sebesar 10%. Hal ini tercermin dari adanya fenomena di perusahaan yang menghasilkan isu emisi GRK, khususnya pada sektor energi dan bahan baku. Salah satu praktik dalam mengawasi emisi GRK di perusahaan, yaitu melalui Carbon Emission Disclosure (CED) pada laporan keberlanjutan. Tujuan penelitian ini untuk mengetahui faktor determinan praktik CED, yaitu tekanan pemegang saham, tekanan konsumen/pemasok, dan ukuran perusahaan pada perusahaan publik sektor energi serta bahan baku periode 2019-2022 dan memberikan sebuah inovasi atas solusi dari pengungkapan CED. Peneliti menggunakan purposive sampling dari 31 perusahaan dan diperoleh 124 data observasi sebagai sampel. Penelitian kuantitatif dengan metode analisis regresi data panel yang diolah menggunakan Eviews 12. Hasil penelitian menunjukkan bahwa tekanan konsumen/pemasok dan ukuran perusahaan berpengaruh positif secara parsial terhadap CED. Kebaruan penelitian ini, yaitu peneliti memberikan inovasi CarDiDex sebagai aplikasi yang memudahkan dalam mengidentifikasi besaran nilai CED melalui penggunaan teknologi berbasis AI. Aplikasi ini dapat diimplementasikan dengan memanfaatkan 4 kolaborasi sesuai dengan teori Quadruple Helix. Penelitian ini diharapkan dapat menjadi solusi bagi perusahaan dan referensi untuk peneliti selanjutnya.

Kata Kunci: Carbon Emission Disclosure, CarDiDex, Tekanan pemegang saham, Tekanan konsumen/pemasok, Ukuran perusahaan



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PSYCHOLOGICAL CONTRACT, MENTAL ACCOUNTING, AND EDUCATOR ACCOUNTANT PERFORMANCE

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ABSTRACT. *This study aims to examine and analyze the effect of psychological contracts and mental accounting on the performance of educator accountants. The subjects of this study were Educator Accountants (Accounting Lecturers) at several universities in Surabaya, a total of 74 respondents. The results of the study indicate that the Psychological Contract which consists of relational and transactional variables has a significant effect on the performance of educator accountants. Then Mental Accounting which consists of Extraversion, Agreeableness, Conscientiousness, Emotional Stability, and Openness variables also have a significant effect on Educator Accountant Performance. The results of this study are expected to be useful for reference in future studies.*

Keywords: *psychological contracts, mental accounting, performance of educator accountants*



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WORK STRESS, ADUIT EXPERIENCE, SELF EFFIXCACY ON AUDIT JUDGMENT

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Abstract

This study aims to determine: The Effect of Work Stress on Audit Judgment, The Effect of Audit Experience on Audit Judgment, The Effect of Self Efficacy on Audit Judgment. The data analysis technique in this study uses multiple linear regression with the help of SPSS (Statistical Package for Social Science). The results of this study show that there is no effect of Work Stress on Audit Judgment, there is an influence of Work Experience on Audit Judgment, there is no influence of Self Efficacy on Audit Judgment. The results of this study are expected to help better understand the work conditions faced by an auditor and can be used as input so that auditors can develop more in completing Audit Judgment.

Keywords- Work Stress, Auditor Experience, Self Efficacy, Audit Judgment.



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EXPLORING THE EFFECT OF RELIGIOSITY, LOVE OF MONEY, AND COMPENSATION SUITABILITY ON TENDENCY TO COMMIT FRAUD

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Abstract

Money (Love of Money) and when they perceive that the compensation provided by the organization is not commensurate with their performance and effort. However, the level of religiosity cannot be used to judge an individual's inclination to commit fraud, as there is evidence that many fraud perpetrators are considered religious. Therefore, this study aims to examine the influence of an individual's religiosity, compensation suitability, and the Love of Money behavior on their tendency to commit fraud. This article explores the effect of religiosity, love of money, and compensation suitability on the tendency to commit fraud. A laboratory experiment utilizing a between-subject factorial design and multiple regression is conducted to examine the tendency to engage in fraudulent behavior under specific treatment conditions. The study finds evidence that religiosity does not guarantee individuals will refrain from engaging in misconduct, and individuals with a high love of money are more likely to commit fraud. Additionally, compensation suitability has a negative effect on the tendency to commit fraud, with individuals receiving adequate compensation being less likely to engage in fraudulent behavior.

Keywords: Religiosity, Love of Money, Compensation Suitability, Fraud



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DINAMIKA *BUDGETARY SLACK*: ANALISIS PARTISIPASI ANGGARAN, KOMITMEN ORGANISASI, *LOCUS OF CONTROL*, DENGAN MODERASI ASIMETRI INFORMASI

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Abstract

Every company produces a budget as an operational plan that defines future activities. The budget helps translate the company's strategy into short-term and long-term goals. The objective of this research is to investigate how budget involvement, organizational dedication, and LoC influence budgetary slack, with information asymmetry serving as a moderating factor. Quantitative methods were used with purposive sampling techniques on managers and accounting staff at PT Semen Indonesia Group in East Java. The data acquisition process involved the administration of an online survey utilizing a Likert scale, followed by analysis using SEM PLS techniques. The results showed that budget participation and organizational commitment did not directly affect budgetary slack. However, information asymmetry significantly strengthens this relationship. In contrast, locus of control showed no significant direct or moderating effect. The implications of the study underscore the importance of managing information asymmetry to reduce the risk of budgetary slack, as well as encouraging policies that increase transparency and accountability in budgeting. Research limitations, such as a relatively simple model and limited sample size, indicate the need for further studies with more complex models and more representative samples.

Keywords : *Budgetary Slack, Budget Participation, Organizational Commitment, Locus Of Control, Information Asymmetry.*



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SERANG CULTURE FESTIVAL: SEBAGAI PEMODERASI PENGARUH ANTARA FAKTOR-FAKTOR PENENTU KEBERLANGSUNGAN USAHA UMKM

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Abstract

This research was motivated by the need to understand the moderating effect of the Serang Culture Festival on the factors influencing the sustainability of Micro, Small, and Medium Enterprises (MSMEs) in Serang Beach. The study focused on variables such as business capital, length of business, type of business, business status, working hours, and business location. The objective was to empirically test how the festival influences these variables on the sustainability of MSME businesses. The data was collected through questionnaires, resulting in quantitative primary data from 52 culinary business actors. The findings revealed that the Serang Culture Festival significantly moderated the influence of the type of business and working hours on business sustainability. However, it did not significantly moderate the influence of business capital, length of business, business status, and business location on business sustainability. This research contributes to the theoretical understanding of the role of cultural festivals in influencing the sustainability of MSMEs. It also provides practical insights for government and festival organizers to integrate MSME development strategies in cultural event planning, thereby enhancing the economic contribution of MSMEs in supporting local tourism.

Keywords: Serang Culture Festival, UMKM



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DOES GLASS CEILING PERCEPTION HINDER FEMALE ACCOUNTING STUDENTS' AMBITION TO REACH TOP POSITION IN ACCOUNTING FIRM?

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Abstract

The purpose of this study is to investigate female university accounting students' perceptions of the "glass ceiling" and how they relate to their aspirations for high positions in accounting firms. The study used a sample of 204 female accounting students in one university in Indonesia and employed Career Pathways Survey scale (CPS) to measure glass ceiling belief namely denial, resilience, resignation and acceptance. This study further explored whether these perceptions have relationship with career ambition in top level management in public accounting firm. The study finds that denial and resilience perception have positive relationship with career ambition. The result implied that students have optimistic perception towards their career progression in accounting firm. Nonetheless, the majority of respondents have modest career aspirations and merely want to work as senior auditors and becoming a partner is far from their aspiration. The results may help universities to create proactive programs to address students' perceptions of a glass ceiling that could impede their ability to advance in their careers and for employers to implement talent retention strategies.

Keywords: *glass ceiling, career ambition, female accounting students, public accounting firm.*



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KOMITMEN ORGANISASI DAN *PERSONAL COST*: NIAT *WHISTLEBLOWING* ASN

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Abstract: *Over the last few years there has been an increase in cases of fraud in the government sector in Indonesia. There are many ways that can be done to minimize acts of fraud, one effective way is by whistleblowing. So, the aim of this research is to examine the influence of organizational commitment and personal costs on whistleblowing intentions within the Civil Servant (Aparatur Sipil Negara). This research method is quantitative by distributing questionnaires. The subjects of this research were 116 Civil Servant Employees of the Regional Secretariat of Salatiga City. The results of this study indicate that organizational commitment does not have a significant effect on whistleblowing intentions, while personal costs have a negative effect on whistleblowing intentions. The results of this study can be used by the organization in the government sector to become an evaluation related to the organizational commitment and personal cost to develop whistleblowing intentions.*

Keywords: *Organizational Commitment, Personal Cost, Whistleblowing Intention*



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**PENGARUH TINGKAT PEMAHAMAN, MOTIVASI EKONOMI, MOTIVASI
KARIR DAN MOTIVASI KUALITAS TERHADAP MINAT ALUMNI MAHASISWA
AKUNTANSI MENGAMBIL SERTIFIKASI ASSOCIATE CERTIFIED PUBLIC
ACCOUNTANT**

**(Studi Kasus Pada Alumni Jurusan Akuntansi Lulusan Tahun 2022
Universitas Halu Oleo)**

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ABSTRACT

This study aims to investigate the reasons behind the low interest of accounting alumni in pursuing the ACPA Certification. Employing a quantitative descriptive approach, the research involved 100 accounting alumni graduating in 2022 from Halu Oleo University Kendari. Primary data were collected through the distribution of questionnaires to respondents and analyzed using the Partial Least Square (PLS) data analysis technique with Warp PLS 7.0. The findings indicate that the level of understanding and economic motivation significantly influence the interest of accounting alumni in pursuing the ACPA Certification. However, career motivation and quality motivation do not have a significant effect on alumni's interest in obtaining the certification. This suggests that alumni tend to view early work experience as an opportunity to start their careers and enhance their quality.

Keywords: *Level of Understanding, Economic Motivation, Career Motivation, Quality Motivation, Associate Certified Public Accountant Certificate.*



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THE ROLE OF ERP IN ENHANCING HUMAN RESOURCE ACCOUNTING AND INTERNAL AUDITOR: A SYSTEMATIC LITERATURE REVIEW

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ABSTRAK

The role of ERP systems in the fields of Human Resource Accounting (HRA) and Internal Auditing is increasingly crucial in the era of digitization and the demand for company efficiency. The implementation of ERP systems in HRA can provide benefits in measuring the costs and value of employees and assist management in making strategic decisions. On the other hand, in the context of Internal Auditing, ERP becomes an essential tool that can support the performance of internal auditors in obtaining the data and information needed to carry out audit tasks. This article review is conducted using a systematic literature review, resulting in 37 published articles identified through five stages. From the 37 articles, three journals each discussing the role of ERP in HRA and the role of ERP in internal auditing were obtained. This indicates that discussions related to the role of ERP in HRA and the role of ERP in internal auditing are still relatively low compared to the role of ERP in HRM. Additionally, there is a gap in the reviewed articles between HRA and internal auditing. Fifteen articles were obtained for HRA and eight articles for internal auditing. This creates an information imbalance for readers. This article review does not focus on ERP systems or modules but rather on the roles or outcomes of ERP systems that assist human resource accounting and internal auditors respectively in carrying out their duties and responsibilities in the company.

Keyword: *Enterprise Resource Planning, Human Resource Accounting, Internal auditor, systematic literature review.*



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2412-7486-2-RV

STUDI LITERATUR: PENGGUNAAN AUDIT ARTIFICIAL INTELLIGENCE MENINGKATKAN KUALITAS TEMUAN

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Abstract

In the current digital era, AI technology is the main driver of innovation in various fields, including auditing. AI increases the efficiency and effectiveness of the audit process by managing big data, detecting patterns and anomalies quickly, and reducing human error, thereby increasing the accuracy of audit results. AI has long fascinated society and is a source of inspiration for modern researchers. In the context of auditing, AI is used for process automation, data analysis, and data-driven decision making, helping in detecting fraud and optimizing various processes. However, the application of AI in auditing faces challenges such as data privacy, algorithm transparency, and potential bias. To overcome this challenge, AI must handle sensitive data with extra protection and have transparent and accountable algorithms. This research aims to analyze gaps in the literature regarding the use of AI in auditing, identify areas that require further research, and provide comprehensive information regarding the latest developments. Additionally, this research assesses the impact of AI on stakeholders and develops strategies to maximize benefits and minimize risks. With a systematic approach, this research provides a strong foundation for the development of more innovative and effective audit practices, and supports wider and responsible adoption of AI.

Kata Kunci: *Artificial Intelligence Audit, Audit, Quality of Findings.*



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2485-7687-2-RV

DIGITALISASI AKUNTANSI: KEBERLANJUTAN PROFESI AKUNTAN DALAM MENGHADAPI TANTANGAN ERA 5.0

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Abstract

The purpose of this study is to find out how the accounting profession faces the challenges of digitalization that exists today. The research method used is an interpretive paradigm and case study research design and uses a qualitative approach. This research will explore how accountants are when overcoming digital transformation problems. In addition, there are findings that digitalization causes fear of client data leakage and the assumption that digitalization brings threats. The theory used is Behavioral Accounting Theory. This theory discusses first, the study of the influence between human behavior on the design, construction, and use of accounting systems applied in industry. Second, study the influence of motivation, productivity, decision-making, job satisfaction and cooperation accounting systems. Third, procedures for predicting human attitudes and strategies for changing them. The novelty of this research is the object of the research and the research method used. In addition, it will provide an explanation related to the threats that exist in the public accounting profession. And the method used is not a literature study but a case study that directly interviews the research object.

Keywords: Digital Transformation, Accounting Information Systems, Era 5.0, Qualitative



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2487-7696-2-RV

***FLEXIBILITY TRANSPARENCY AND ACCOUNTABILITY IN AVOIDING FRAUD
WITH A FORENSIC ACCOUNTING APPROACH
(BLAWI, LAMONGAN)***

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Abstract

This research aims to find out how a village can flexibly account for its village funds in a transparent manner to minimize acts of fraud by using a forensic accounting approach considering the increasing number of cases related to these acts. Data was collected through in-depth interviews with village officials who were key informants. The use of a method in the form of snowballing with additional informants. The resulting interviews will then be concluded or verified. Then a triangulation technique was carried out by conducting interviews and checking validity by viewing or observing existing websites so that the data obtained was valid. Based on the results found in the research, it can be concluded that accountability of village funds is needed to minimize this situation, but there are still several factors that make this an opportunity, such as a person's lack of trust in the temptations that exist and the demands of the people around him who ask him to make more money.

Keyword : *Accountability, Accounting Forensics, Flexibility, Fraud*



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ANALISIS SISTEM INFORMASI TEKNOLOGI BLOCKCHAIN (Studi Pada Perusahaan Indodax)

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Abstract

An accounting information system is a series of procedures and tools used to collect, process, store and create equipment used to collect financial data, process it into financial reports and provide accounting information that is useful for decision making. Blockchain technology is a distributed database consisting of records of transactions or digital events that have been executed and shared between participating parties. The current phenomenon of highly competitive business competition means that industry must meet complex and diverse market needs. Companies must not only formulate internal management systems to ensure the normal operations of the company. The aim of this research is to focus on analyzing accounting information systems using blockchain technology with a case study of the Indodax company. This research uses an interpretive paradigm with a problem research study design with a qualitative approach. The current finding is that a superior company must have a complete set of intelligent accounting information systems, namely implementing blockchain technology. Companies must use technology to maintain data security, accuracy and efficiency.

Keywords : Accounting information system, blockchain technology



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DETEKSI PENGENDALIAN INTERNAL: AUDIT KEPATUHAN SISTEM INFORMASI AKUNTANSI PEMBELIAN TUNAI PADA USAHA LAUNDRY

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ABSTRACT

This study aims to analyze cash purchase systems and procedures in laundry businesses to comply with standard operating procedures, as well as implement strong internal controls so as to benefit from the implementation of compliance audits in internal control of cash purchases, such as increasing the effectiveness and efficiency of the cash purchase process, reducing the risk of abuse and fraud, and increasing accountability and transparency in fund management. Based on theories about systems and procedures, compliance audits, and internal control of cash purchases, as well as qualitative descriptive methods based on primary data collected from interviews and observations. Data analysis will involve the process of coding, categorizing, and finding patterns or themes that emerge from the data. The result of the study is that the laundry business flowchart system and procedure shows weak internal control, due to not implementing verification of supporting documents, limits of authority, cash reconciliation, monitoring and auditing, physical security, and employee training and awareness. So that it can be updated by adding warehouse, IT, accounting, and internal audit sections, as well as implementing compliance audits and internal controls.

Keywords : *Compliance Audit, Internal Controls, Accounting Information System, Cash purchases*



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2543-7844-2-RV

***KOMITMEN PROFESIONAL SEBAGAI PEMODERASI
TEKANAN ANGGARAN WAKTU DAN LOCUS OF CONTROL TERHADAP PERILAKU
REDUKASI KUALITAS AUDIT***

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Abstrak

The reducing behavior of audit quality is caused by the pressure on the time budget experienced when conducting an audit program and the self-control of an auditor in dealing with environmental conditions during a pandemic. KAP requires auditors to work efficiently so that they issue a tight time budget and then there is a locus of control that determines whether or not someone is able to overcome obstacles. The data used in this study are primary data obtained from the results of the answers to the questionnaires that have been distributed to KAP in the city of Surabaya as measured using a 5 Likert scale. Auditors working for KAPs in the cities of Surabaya and Sidoarjo who are registered at the Indonesian Institute of Certified Public Accountants (IAPI) in 2022 totaling 30 KAPs are the sample of this study. Samples were taken using a convenience sampling technique. Data analysis technique was performed by multiple linear regression analysis. The results showed that time budget pressure has an effect on audit quality reduction behavior, locus of control has no effect on audit quality education behavior, professional commitment can have a negative and significant effect on time budget pressure has an effect on audit quality reduction behavior and professional commitment has no effect on locus of control over audit quality reduction behavior.

Keywords: *Tekanan Anggaran Waktu, Locus Of Control, Perilaku Redukasi Kualitas Audit, Komitmen Profesional*



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THE EFFECT OF COMPANY COMPLEXITY, COMPANY RISK, AND AUDIT COMMITTEE ON AUDIT FEES

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Abstract

This research examines empirically the impact of company complexity, company risk, and audit committee on audit fees. The sample of business entities studied was the raw material sector listed on the IDX for the period 2018-2022 using a purposive sampling approach based on selected criteria. The total sample obtained was 38 business entities with 190 observations. Information processing is applied to the study using the E-Views 12 system through a panel data regression approach to process the data. Based on the results of the study, it was found that firm complexity has a significant impact on audit fees, firm risk has a positive impact on audit fees, and the audit committee has no effect on audit fees.

Keywords: *Audit Fee, Company Complexity, Company Risk, Audit Committee*



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2558-7878-2-RV

THE INFLUENCE OF FORENSIC ACCOUNTING, INVESTIGATIVE AUDIT, AND WHISTLEBLOWERS ON FRAUD DISCLOSURE

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Abstrak: Penelitian ini bertujuan untuk menguji pengaruh akuntansi forensik, audit investigatif, dan whistleblower terhadap pengungkapan fraud. Penelitian ini menggunakan pendekatan systematic literature review dengan jumlah 15 literatur. Hasil penelitian menunjukkan bahwa akuntansi forensik berpengaruh positif terhadap pengungkapan *fraud*. Hal ini berarti semakin baik pelaksanaan akuntansi forensik dalam organisasi, semakin baik pula pengungkapan *fraud*. Audit investigatif memiliki dampak positif terhadap pengungkapan *fraud*, yang menunjukkan bahwa audit investigatif efektif dan berperan aktif dalam menyelesaikan kasus untuk mengungkap kecurangan. *Whistleblower* juga memiliki pengaruh positif terhadap pengungkapan *fraud*, yang menunjukkan bahwa semakin banyak *whistleblower* yang dimiliki suatu organisasi, semakin baik pengungkapan *fraud*.

Kata kunci: Akuntansi Forensik, Audit Investigatif, *Whistleblower*, Pengungkapan *Fraud*



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2560-7884-1-RV

***KOMITE PEMANTAU RISIKO SEBAGAI PEMODERASI PENGARUH FRAUD
HEXAGON TERHADAP FRAUDULENT FINANCIAL STATEMENT PADA
PERUSAHAAN PERBANKAN***

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Abstract

This study aims to investigate the influence of the Fraud hexagon Model on fraudulent financial statements, moderated by the Risk Monitoring Committee. The population of this study consists of all banks listed on the Indonesia Stock Exchange from 2020 to 2022. The sample size is 39 banks. The dependent variables in this study are financial stability, external pressure, ineffective monitoring, change auditor, competence, frequent number of CEO's picture, and state owned enterprise. The research method used is quantitative with data analysis techniques such as multiple linear regression and moderated regression analysis. The results of this study show that the variable competence (CO) has a positive influence on fraudulent financial statements, while the variables financial stability (FS), external pressure (EP), auditor change (AC), ineffective monitoring (IM), frequent number of CEO's picture (FNC), and state-owned enterprise (SOE) do not have a significant influence on fraudulent financial statements. The Risk Monitoring Committee (KPR) as a moderating variable is able to moderate the influence of competence (CO) on fraudulent financial statements. However, the Risk Monitoring Committee (KPR) is unable to moderate the influence of financial stability (FS), external pressure (EP), auditor change (AC), ineffective monitoring (IM), frequent number of CEO's picture (FNC), and state-owned enterprise (SOE).

Keywords: Fraud hexagon Model, Fraudulent Financial Statements, Risk Monitoring Committee.



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2607-8035-1-RV

***THE INFLUENCE OF AUDITOR'S COMPETENCE AND INDEPENDENCE ON
AUDIT QUALITY WITH WORK EXPERIENCE
AUDITOR AS A MODERATION VARIABLE***

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Abstract

Penelitian ini dilatarbelakangi oleh adanya kasus kegagalan audit yang mengakibatkan banyak auditor dan Kantor Akuntan Publik yang dikenakan sanksi oleh Kementerian Keuangan. Banyaknya kasus kegagalan audit menunjukkan bahwa kualitas audit yang diberikan oleh auditor dan Kantor Akuntan Publik masih rendah. Penelitian ini bertujuan untuk mengetahui pengaruh Kompetensi dan Independensi Auditor terhadap Kualitas Audit dengan Pengalaman Kerja Auditor sebagai variabel moderasi pada Kantor Akuntan Publik di Kota Malang. Penelitian ini menggunakan metode kuantitatif dengan pendekatan deskriptif. Jenis data yang digunakan dalam penelitian ini adalah data primer dan data sekunder. Data dikumpulkan dengan teknik kuesioner. Populasi dalam penelitian ini adalah 77 auditor yang bekerja pada 16 Kantor Akuntan Publik di Kota Malang yang telah terdaftar di IAPI pada tahun 2023. Dan sampel pada penelitian ini sebanyak 58 auditor yang bekerja di 10 KAP Kota Malang. Teknik pengambilan sampel dalam penelitian ini menggunakan teknik purposive sampling dimana sampel ditentukan berdasarkan beberapa kriteria. Analisis data dilakukan dengan menggunakan model Structural Equation Model (SEM) dengan Smart-PLS versi 0.4. Hasil penelitian ini menunjukkan bahwa kompetensi auditor berpengaruh positif terhadap kualitas audit. Independensi auditor berpengaruh positif terhadap kualitas audit. Pengalaman kerja auditor dapat memperkuat pengaruh kompetensi terhadap kualitas audit. Namun pengalaman kerja auditor tidak dapat memperkuat pengaruh independensi terhadap kualitas audit.

Keywords: *Competence, Auditor Independence, Auditor Work Experience, Audit Quality*



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***EVALUATION ON THE INTERNAL CONTROL SYSTEM OF BIOMASS FUEL
INVENTORY USING RISK MANAGEMENT AT PT RENEWABLE ENERGY
INDONESIA
PERIOD 2021-2023***

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Abstrak

This study evaluates the internal control system for biomass fuel inventory at PT Renewable Energy Indonesia base from internal audit the period 2021-2023, focusing on risk management through risk matrix assessment and thematic analysis. The primary objective is to assess the effectiveness and efficiency of the internal controls, identify potential risks, and propose improvements to mitigate these risks. The evaluation employs qualitative and quantitative methods, including risk matrix assessments to prioritize risks, and thematic analysis to interpret interview and document review data. Key findings suggest that while the current control system is robust, there are areas needing enhancement to better manage risks such as inventory discrepancies, theft, and operational inefficiencies. Recommendations include implementing advanced tracking technologies, enhancing staff training, and refining risk assessment procedures. The study emphasizes the necessity of a proactive risk management approach to ensure the integrity and reliability of biomass fuel inventory systems, thereby contributing to the company's operational sustainability and financial stability.

Kata Kunci: Biomass, Risk Management, Risk Matrix, Sustainability, Internal Control.



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PERKEMBANGAN FAKTOR-FAKTOR PENYEBAB KORUPSI: TINJAUAN LITERATUR SISTEMATIS PADA DUA DEKADE TERAKHIR

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Abstract: *Corruption poses a complex and detrimental global challenge, impacting various aspects of development worldwide. This study employs a Systematic Literature Review (SLR) approach to identify factors influencing the level of corruption in the past two decades. By analyzing 70 relevant articles, this research identifies economic, socio-cultural, and institutional factors that significantly affect corruption. Economic factors such as per capita income, financial sector development, and cash availability have been shown to correlate with corruption levels. Conversely, socio-cultural factors such as cultural norms, family structure, and social contagion also play crucial roles in shaping environments that either support or inhibit corrupt practices. Furthermore, institutional influences such as business regulations, public management, and parliamentary oversight also have significant impacts on reducing corruption levels. Understanding these factors enables more effective strategies in combating corruption and fostering transparent societies.*

Keywords: *Corruption, Systematic Literature Review, Determinants of Corruption.*



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PENGARUH *TONE AT THE TOP* DAN *TONE AT THE BOTTOM* TERHADAP RESPON DARI AUDITOR BARU

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ABSTRACT

This study aims to test and analyze the effect of tone at the top and tone at the bottom on the response of new auditors. Based on the theory of maintenance of self-concept and the theory of bias in groups, this study predicts that new auditors will be more influenced by tone at the bottom than tone at the top when faced with a conflicting situation. This study used an experimental design between subjects 2x2 where a case-based experimental study was carried out through a google form with participants of S1 Accounting Students of Widya Mandala Catholic University Surabaya. Analysis of the data used to test using levene's test and univariate ANOVA tests.

Based on the test results, it shows that tone at the top and tone at the bottom are in line and interact with each other where, tone at the top is not in itself sufficient to produce ethical decision making from new auditors, but the organization must also be able to foster high ethical values across the lower layers of the organization and improve tone at the bottom to instill ethical behavior in the company.

Keywords : *tone at the top, tone at the bottom, new auditor*



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2639-8102-2-RV

**PENGARUH PEMANFAATAN TEKNOLOGI INFORMASI, KEMAMPUAN
TEKNIK PERSONAL, PROGRAM PELATIHAN PENGGUNA DAN DUKUNGAN
MANAJEMEN TERHADAP EFEKTIVITAS SISTEM INFORMASI
PEMERINTAHAN DAERAH DI KOTA MEDAN**

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Abstract

The problem of this research is that there is a mismatch between the expected objectives and the existing reality of the regional government information system. SIPD aims to improve services to the community effectively, efficiently and accountably by utilizing information and communication technology. The aim of this research is to find out whether user training programs, personal technical skills, user training programs and management support influence the effectiveness of regional government information systems. in Medan city.

The Population of this research is 26 OPD. Using a purposive sampling method with criteria for employees using SIPD. The sample obtained was 63 employees. Data analysis uses the Partial Least Square (PLS) approach using SmartPLS V.4.1.0.2 software.

The results of this research show that the use of information technology obtained a t-statistic result of $2.636 > 1.69$ and a p-value of $0.008 < 0.05$, personal technical ability obtained a t-statistic value of $0.032 < 1.69$ and a p-value of $0.974 > 0.05$, the user training program obtained a t-statistic value of $4.022 > 1.69$ and a p-value of $0.000 < 0.05$ and management support obtained a t-statistic value of $0.729 < 1.69$ and a p-value of $0.466 > 0.05$.

The conclusion of this research is that the use of information technology and user training programs influence the effectiveness of the Regional Government Information System, while the variables of personal technical ability and management support do not influence the effectiveness of the Regional Government Information System. This is in line with research (Maulani, Agustin & Isa, 2023) which states that the use of information technology and training programs has an effect on SIPD.

Keywords: Regional Government Information Systems, Use of Information Technology, Personal Technical Abilities, Training, Management Support.



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2690-8308-1-RV

THE INFLUENCE OF INDEPENDENT COMMISSIONERS, COMPANY COMPLEXITY, AND COMPANY RISK ON AUDIT FEES

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Abstract

This research was conducted to determine the influence of independent commissioners, company complexity and company risk on audit fees in technology sector companies listed on the Indonesia Stock Exchange (BEI) during the 2018 - 2022 period. This research uses a purposive sampling method, namely a sample selection method based on criteria. A sample of 8 companies was obtained with 40 data. The data analysis technique used is panel data regression analysis, with data processing using E-Views 12. Before carrying out the regression test, the data is first tested using hypothesis testing. The results of this research show that independent commissioners have no effect on audit fees, company complexity has a positive effect on audit fees, and company risk has no effect on audit fees.

Keywords: *audit fees, independent commissioners, company complexity, company risk*



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2716-8289-2-RV

**THE INFLUENCE OF ACCOUNTING INFORMATION SYSTEMS, INTERNAL CONTROL, AND HUMAN RESOURCES (HR) COMPETENCE ON THE REPORT ON THE MANAGEMENT OF SCHOOL OPERATIONAL ASSISTANCE FUNDS (BOS) WITH GOVERNMENT POLICIES AS A MODERATING VARIABLE
KRA XI IN 2024**

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Abstract

The Education Unit Operational Assistance Fund hereinafter referred to as the BOSP Fund is a special non-physical allocation fund to support non-personnel operational costs for Education Units. The purpose of this study is to find out: (1) The effect of accounting information systems, internal control and HR competence on the quality of BOS fund accountability reports. (2) Government policy moderates the influence of accounting information systems, internal control and HR competence on the quality of BOS fund accountability reports. This study uses explanatory research or explanatory research, which is research that explains the relationship between variables studied through hypothesis testing. The sampling technique used in this study was census. Data analysis techniques using SmartPLS Version 4.0. The results of the study showed that the SIA and HR competence were influential while internal control did not affect the quality of BOS fund reports, government policies were able to moderate SIA, and HR competence on the quality of BOS fund management reports. Meanwhile, the influence of internal control cannot be moderated by government policy.

Keywords: *Accounting Information System, Internal Control, HR Competence, BOS Fund, Government Policy*



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PERAN ACCOUNTING INFORMATION SYSTEM TERHADAP KEUNGGULAN KOMPETITIF DAN KINERJA ORGANISASI

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Abstract

This study aims to evaluate and analyze: (1) the influence of Accounting Information System (AIS) on competitive advantage, and (2) the influence of AIS on organizational performance. The research used primary data with an analysis unit of cooperative managers located in Ponorogo Regency, East Java. The AIS instrument was used as independent variable and adopted from recent research questionnaire. The competitive advantage and the organizational performance were treated as dependent variables and based on questionnaires developed by previous researches. The questionnaire measurement used a Likert scale of 1-5. A total of 130 questionnaires were distributed, with 95 copies returned and 82 of them were analyzed using Smart PLS program. Based on the analysis, the research found that AIS has no significant impact toward competitive advantage. Meanwhile different finding resulted on organizational performance. AIS itself has given a significant impact towards organizational performance. This research can be used as a reference for co-operation managers in Ponorogo for strongly recommend AIS as one of a database system used in a decision process mechanism to review the organizational performance as a whole. However, this research has several limitations as well such as competitive advantage variable represent by an indicator only and research design need to developed more since competitive advantage treated as an endogenous variable.

Keywords: AIS, Competitive Advantage, Organizational Performance



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PUBLIC ACCOUNTING FIRM CHARACTERISTICS ON THE READABILITY OF KEY AUDIT MATTERS IN INDEPENDENT AUDITOR'S REPORTS

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Abstract

This study investigates the readability of Key Audit Matters (KAM) using the INDX model and identifies several significant variables impacting KAM readability, including whether the auditor is from a Big 4 firm, audit fees, auditor gender, and company leverage, all of which negatively affect KAM readability. Conversely, variables such as the type of KAM, auditor experience, audit committee size, frequency of audit committee meetings, and company size do not significantly influence KAM readability. A lower INDX value indicates better readability, suggesting that a lower INDX value results in more understandable KAM information. The INDX variable measures the complexity and density of information in KAM documents; thus, a lower INDX value signifies a clearer structure and presentation, enhancing reader comprehension. Ensuring transparency and effective communication in disclosing critical audit process aspects to stakeholders is crucial.

The study utilizes a sample of 488 companies listed on the Indonesia Stock Exchange (IDX) and employs multiple regression analysis to determine the factors affecting KAM readability. The study's limitations include a short observation period, limited to one year since the implementation of the new KAM regulation in Indonesia in 2022, which may not capture long-term changes or trends in KAM reporting practices. Additionally, the use of the KAM model with INDX may not fully capture the complexity of factors affecting KAM readability, such as industry context or company-specific details. Future research should extend the observation period to better understand the long-term impacts of the new KAM regulations and employ more detailed approaches to capture variability in KAM readability across different industry and organizational contexts. This will provide more comprehensive and relevant insights for future audit practices and regulations.

Keyword: *Readability of Key Audit Matters, Public Accounting Firm Characteristics*



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**PENGARUH SISTEM INFORMASI AKUNTANSI TERHADAP KUALITAS LAPORAN
KEUANGAN KOPERASI DENGAN GOOD CORPORATE GOVERNANCE SEBAGAI
VARIABEL MODERASI**

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Abstract

Accounting Information Systems are one of the factors that influence the quality of financial reports. In this research, the Good Corporate Governance variable was implemented to moderate SIA in producing quality financial reports in accordance with financial accounting standards. This research aims to test, analyze and prove the influence of AIS variables on the quality of financial reports with Good Corporate Governance as a moderating variable. This type of research is quantitative research with the Moderated Regression Analysis or (MRA) test method. This research was conducted at the Setia Bhakti Wanita Consumer Cooperative in Surabaya with the population and sample being all Cooperative administrators and employees. The sampling technique uses non-probability sampling techniques with census or total sampling categories. The results of this research show that the SIA variable has a significant effect on the quality of financial reports with a percentage of 3.8%. after being moderated by GCG, this influence increased to 60.5%. This means that GCG as a moderating variable has a good influence on SIA in producing quality financial reports for the Setia Bhakti Wanita Consumer Cooperative. This research recommends that in future research use variables that are not widely used and add other variables.

Keyword: Accounting Information System, Good Corporate Governance and Quality of Financial Reports



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2798-8506-1-RV

***PENGARUH SISTEM INFORMASI AKUNTANSI TERHADAP KUALITAS LAPORAN
KEUANGAN KOPERASI DENGAN GOOD CORPORATE GOVERNANCE SEBAGAI
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Abstract

Accounting Information Systems are one of the factors that influence the quality of financial reports. In this research, the Good Corporate Governance variable was implemented to moderate SIA in producing quality financial reports in accordance with financial accounting standards. This research aims to test, analyze and prove the influence of AIS variables on the quality of financial reports with Good Corporate Governance as a moderating variable. This type of research is quantitative research with the Moderated Regression Analysis or (MRA) test method. This research was conducted at the Setia Bhakti Wanita Consumer Cooperative in Surabaya with the population and sample being all Cooperative administrators and employees. The sampling technique uses non-probability sampling techniques with census or total sampling categories. The results of this research show that the SIA variable has a significant effect on the quality of financial reports with a percentage of 3.8%. after being moderated by GCG, this influence increased to 60.5%. This means that GCG as a moderating variable has a good influence on SIA in producing quality financial reports for the Setia Bhakti Wanita Consumer Cooperative. This research recommends that in future research use variables that are not widely used and add other variables.

Keyword: *Accounting Information System, Good Corporate Governance and Quality of Financial Reports*



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2809-8526-2-RV

SUSTAINABLE TRANSFORMING IN DETECTING FINANCIAL STATEMENT FRAUD WITH ANTI-CORRUPTION POLICIES AS A MODERATION VARIABLE (Empirical Study on Infrastructure Sector Companies Listed on the Indonesia Stock Exchange in 2020-2022)

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Abstract

Research aims to determine the effect of fraud hexagon and prove that anti-corruption policies moderate the effect between capability and opportunity in detecting financial statement fraud.

The research methodology uses a quantitative approach with purposive sampling technique, resulting in a total sample of 29 infrastructure companies listed on the Indonesia Stock Exchange in 2020-2022 with 74 observation data. This research also uses normative research methods with a statute approach. Hypothesis testing in this research utilizes classical assumption tests and multiple linear regression.

The results of this study indicate that the capability variable with director change proxy and the opportunity variable with ineffective monitoring proxy have a significant positive effect on detecting financial statement fraud. Meanwhile, the stimulus variable with financial stability proxy, rationalization variable with audit opinion proxy, ego variable with frequent number of CEO's picture proxy, and collusion variable with state-owned enterprises proxy have no effect in detecting financial statement fraud. And punishment based on Law No. 20 of 2001 and effective anti-corruption policy procedures can weaken the effect between capability and opportunity in detecting fraudulent financial statements.

Recommended for future research to add periods and expand the research sample, use different measurements for each variable to obtain more accurate research results in detecting financial statement fraud.

Keywords: Sustainable Transforming ,Financial Statement Fraud, Fraud Hexagon, Anti-Corruption Policy



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**PENGARUH KARAKTERISTIK PERSONAL TERHADAP SKEPTISISME
PROFESIONAL MELALUI DIGITAL LITERACY SEBAGAI
VARIABEL MEDIASI**

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Abstract

This research investigates the impact of personal characteristics on professional skepticism, both directly and indirectly, using digital literacy as a mediator. The study instrument uses the Mini-IPIP scale by Donnellan et al. (2006) to assess personal characteristics, Ng's (2012) digital literacy assessment, and the Hurtt's scale (2010) to assess professional skepticism. The research design includes a survey with questionnaires delivered across several social media. This quantitative study with PLS-SEM statistical analysis performed using SmartPLS 4 software. The research population consists of 308 undergraduate accounting students from both public (State University) and private universities in Indonesia from 2020 to 2022. The collected data were then analyzed using path coefficient analysis and significance tests. The results indicate that personal characteristics of extraversion, agreeableness, conscientiousness, and openness to experience significantly influence digital literacy and professional skepticism among accounting students. Meanwhile, the personal characteristic of neuroticism does not significantly influence digital literacy and professional skepticism. The variable of digital literacy significantly influences professional skepticism and mediates the influence of extraversion, agreeableness, and openness to experience on professional skepticism among students.

Keywords: *Personal characteristics, digital literacy, professional skepticism, accounting students*



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ANALISIS KUASA AKUNTAN GAYATRI DALAM SISTEM PEMUNGUTAN PAJAK DI MASA KERAJAAN MAJAPAHIT (Berdasarkan Metodologi Paradigma Nusantara)

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ABSTRACT

This research aims to deconstruct accounting through the power of accountants in the tax collection system during the Majapahit era. In the research written, the form of information is obtained from primary data. This research is qualitative research that uses a historical approach or Historical Research based on the Nusantara Paradigm Methodology. In the data collection stage the author used the following data collection techniques: Literature Study, Observation, Interview. Using the Gayatri method, a sense of calculation was obtained which was expressed through Gayatri's description of expanding the Majapahit region. The research results found that taxes have been known since the archipelago was ruled by various kingdoms and kings who experienced ups and downs throughout its long history. The kings of the archipelago collected taxes and tribute from the people to support their kingdom in royal administration activities, construction and maintenance of infrastructure, and holding religious events. Looking at the tax regulations regarding the size of the tax base which is seen from the land area which must be measured first. So it can be concluded that since the Majapahit era the official assessment tax collection system has been implemented, until now this tax collection system is still implemented.

Keywords: Tax, Gayatri Method, Majapahit, Accounting



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MODERN DATA STACKS DALAM ANALITIKA DATA AUDIT: PENTINGKAH?

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Abstract

This study aims to understand how data analytics practitioners determine the data stack they use. Using an interpretive case study research strategy, this research selects a single case in the form of the implementation of audit data analytics applied to support internal tax audit compliance conducted by a tax consulting firm with a relatively small business scale. Implementing data analysis with modern data stacks gives audit data analysis practitioners the flexibility to determine the choice of data processing technology support tailored to the needs of each organization and even each audit assignment. Understanding the existence of a modern data stack by auditors will prevent organizations from investing in equipment or technology provider services that are not following the desired audit data analysis needs. Although the results of this study depart from a single case study, as referring to several generalization techniques (see, for example, Yin 2018; Welch et al. 2011), it is hoped that they can still contribute, mainly by providing an overview of how the audit function (in a broad sense) is this will almost certainly always require analytical data support, being able to determine the data stack precisely.

Keywords: *analytics, audit, data stacks, interpretive case study*



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PENGARUH *FOREIGN ACTIVITY* DAN *FOREIGN OWNERSHIP* TERHADAP *TAX AVOIDANCE*: PERIODE EX-ANTE RELAKSASI FISKAL AKIBAT PANDEMI

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Abstract: The aim of this research is to test empirical evidence of the influence of independent variables consisting of foreign activity and foreign ownership on the dependent variable, namely tax avoidance. The sample object of this research is manufacturing companies listed on the Indonesia Stock Exchange (BEI) for the period 2014 – 2020. The research uses multiple linear regression analysis techniques. Based on purposive sampling criteria, the sample obtained resulted in 192 observations. Tests in this research show that foreign activity has a significant negative effect on tax avoidance and foreign ownership has a significant positive effect on tax avoidance. This research has the implication that every country, especially developed countries, tries to maintain its taxation base. Therefore, the government needs to increase supervision of multinational companies to reduce the potential for tax avoidance practices.

Keywords: Foreign Activity, Foreign Ownership, Tax Avoidance



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2344-7314-1-RV

PERLAKUAN NATURA DAN/ATAU KENIKMATAN SETELAH PENERAPAN UU HPP BERDASARKAN PMK NO. 66 TAHUN 2023

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ABSTRACT

This research is motivated by the adjustment of the Law by the government and the Ministry of Finance in an effort to increase state revenue. This was realized by the issuance of the Harmonization of Tax Regulations Law (HPP Law). Based on several provisions contained in the Harmonization of Tax Regulations, there is one interesting point, namely the allowance of costs for natura and/or enjoyment that have been issued by the employer as a deduction from gross income according to the fiscal.

This research aims to describe 1) The treatment of natura and/or enjoyment after the implementation of the Harmonization of Tax Regulations Law at the Jombang Primary Tax Service Office. 2) Treatment of natura and/or enjoyment based on Minister of Finance Regulation Number 66 of 2023 at the Jombang Primary Tax Service Office. 3) The impact after the implementation of the Minister of Finance Regulation Number 66 of 2023 related to natura and/or enjoyment for taxpayers and the Jombang Primary Tax Service Office.

This research uses a qualitative approach with descriptive research type. The data sources used in this research are primary and secondary data with data collection techniques through observation, documentation, and interviews with KPP Pratama Jombang staff and taxpayers.

The results showed that 1) The treatment of natura and/or enjoyment after the implementation of the HPP Law applies the principle of deductible expense for the employer and the principle of taxable income for the recipient. 2) The treatment of natura and/or enjoyment after the existence of PMK NO. 66 of 2023 is deducted by the employer in accordance with the restrictions that have been mentioned. 3) The existence of PMK No. 66 of 2023 has a positive impact on companies because it provides efficiency in terms of tax payments because it can reduce the company's gross income so that the company's underpaid tax is low. Meanwhile, the positive impact that can be felt by KPP Pratama Jombang is the increased revenue and has reached the target sourced from Income Tax 21.

Keywords: Tax, Income Tax Law, Natura and/or enjoyment, PMK No. 66 of 2023



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2356-7345-1-RV

***DETERMINANTS OF REGIONAL TAXES: EVIDENCE FROM TULUNGAGUNG
REGENCY***

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Abstrak

Indikator keberhasilan desentralisasi meliputi peningkatan kesejahteraan, kualitas hidup, dan akses ke layanan dasar seperti pendidikan, kesehatan, infrastruktur, dan perlindungan sosial, bersama dengan transparansi, akuntabilitas, perumusan kebijakan lokal, dan partisipasi masyarakat. Penelitian ini dilakukan sebagai bentuk respons terhadap kebutuhan untuk memahami serta mengevaluasi dampak desentralisasi di Indonesia, khususnya dalam konteks peningkatan kesejahteraan masyarakat di Kabupaten Tulungagung. Penelitian ini menggunakan Model Koreksi Kesalahan (ECM) untuk menguji hubungan jangka panjang di antara variabel yang diuji dalam penelitian, faktor-faktor seperti pertumbuhan penduduk, tingkat pendapatan dan sosio ekonomi sebagai bukti desentralisasi dan dilakukan pengujian di penelitian ini. Hasil pengujian menunjukkan koefisien -4.638218 untuk jangka waktu konstan, yang berarti menunjukkan dampak signifikan terhadap pajak daerah di Kabupaten Tulungagung. Koefisien pertumbuhan penduduk adalah -0,034416, koefisien tingkat pendapatan adalah -0,092312, dan koefisien pembangunan sosial-ekonomi adalah 0,231872, semuanya menunjukkan dampak signifikan pada pajak daerah.

Kata Kunci: Pajak Daerah, Pertumbuhan Penduduk, Tingkat Pendapatan, Sosio Ekonomi



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2357-7348-1-RV

PENGARUH KOMITE AUDIT DAN PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY* TERHADAP PRAKTIK PENGHINDARAN PAJAK PERUSAHAAN

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Abstract

The function of audit committee is to avoid deviant actions related to financial reports, including minimizing tax avoidance practices in companies. Corporate social responsibility with the audit committee which has a role in increasing responsibility for the social environment so as to prevent tax avoidance. This research aims to find empirical evidence regarding the influence of the audit committee and corporate social responsibility on tax avoidance practices. The research sample was 114 observations of consumer goods industry companies listed on the Indonesia Stock Exchange (IDX) in 2020-2022. This research uses linear regression for its analysis. The research results show that the audit committee and corporate social responsibility simultaneously influence tax avoidance practices. Partially, it shows that the audit committee has an influence on tax avoidance practices, while corporate social responsibility has no effect on tax avoidance practices. The lack influence of corporate social responsibility on tax avoidance practices is due to the pandemic which has caused companies to focus on operational activities rather than social activities.

Keywords: Audit Committee, Corporate Social Responsibility, Tax Avoidance



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ANALYSIS OF TAX PLANNING ON DEPRECIATION OF FIXED ASSETS IN CERTAIN BUSINESS FIELDS IN CONNECTION WITH THE IMPLEMENTATION OF PMK 72 OF 2023 TO CALCULATE PPH FOR INDIVIDUALS

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Abstract

The government has inaugurated the latest law for depreciation of fixed assets for certain business sectors including forestry, plantations and livestock which can produce many times. This grouping has not been regulated in previous tax regulations in related business fields so this will be useful for entrepreneurs in certain business fields in allocating depreciation as the basis for these facilities. Companies in certain business fields, especially in the livestock sector, are the focus of this research regarding tax planning analysis of depreciation in certain business fields with the implementation of PMK 72 of 2023. The method in this research is a quantitative descriptive method by analyzing report data obtained from interviews with the owner of the Tandjaja Farm company. The research results revealed that the tax owed by Tandjaja Farm before Tax Planning was carried out was IDR 14,302,500 to IDR 1,385,000. Tax savings obtained amounted to IDR 12,917,500 by applying depreciation expenses that have been adjusted according to the Tax Law. Preparation of company commercial reports including profit and loss reports, capital change reports and financial position reports should be made so that you know the details of income, costs and assets incurred, so that adjustments can be made to the costs incurred in anticipation of various conditions that may occur during the production process and includes a mechanism for managing feed so that companies determine costs during production and calculate asset depreciation costs in the current year.

Keywords: Tax Planning, Certain Business Fields, Income Tax



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THE NEGATIVE IMPACT OF RATIONALIZATION ON STUDENT ATTITUDE

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Abstract

Attitude expresses a student's favorable or negative assessment of their intention to engage in academic misconduct. To further comprehend students' perspectives, this paper will examine the implications of emotional intelligence, rationalization, and spirituality on students' attitudes regarding academic misconduct. Furthermore, this study assessed the impact of students' attitudes on their motivation to indulge in academic misconduct. This study employed a survey methodology using questionnaires distributed through Google Forms. A survey was conducted among 214 active students from multiple universities during the 2018-2023 academic year. Partial Least Squares Structural Equation Modeling (PLS-SEM) is an analytical method commonly employed for hypothesis testing. The study revealed that emotional intelligence and spirituality have a notable positive impact on students' attitudes. The study's additional findings support the notion that emotional intelligence and spirituality can decrease students' inclination to engage in academic misconduct. However, there is a significant concern regarding the influence of student rationalization on academic cheating, potentially hindering accurate explanations. Rationalization has resulted in imitation students, who utilize the behavior or activities of other students to conduct academic misconduct. Integrating spiritual principles into the learning process could minimize dichotomies in the general curriculum. The findings of this study also support the existence of the fraud triangle idea, which is important for understanding one of the variables influencing academic misconduct.

Keywords: *Rationalization, Spirituality, Emotional Intelligence, Academic Fraud*



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EFEKTIVITAS KEBIJAKAN PENGURANGAN SANKSI ADMINISTRASI DALAM MENINGKATKAN PENERIMAAN PAJAK PENGHASILAN (STUDI KASUS DI KPP PRATAMA GRESIK)

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Abstrak

Penelitian ini bertujuan untuk mengetahui tingkat efektivitas kebijakan Pengurangan Sanksi Administrasi (PSA) Pasal 36 ayat (1) huruf a Undang-Undang Ketentuan Umum Perpajakan Tahun 2023 tentang fasilitas pengurangan sanksi administrasi. Jenis penelitian ini adalah deskriptif kualitatif dengan menggunakan teknik pengumpulan data yaitu observasi, wawancara dan dokumentasi. Teknik analisis data yang digunakan dalam penelitian ini adalah metode analisis deskriptif untuk memberikan gambaran secara mendalam atas penerapan kebijakan Pengurangan Sanksi Administrasi dalam meningkatkan penerimaan Pajak Penghasilan (PPh) di Kantor Pelayanan Pajak (KPP) Pratama Gresik. Hasil dari penelitian ini menunjukkan bahwa efektivitas kebijakan Pengurangan Sanksi Administrasi (PSA) dalam meningkatkan penerimaan Pajak Penghasilan (PPh) pada tahun 2021 dan 2022 tergolong tidak efektif dikarenakan kurang dari 80%. Hal tersebut disebabkan oleh dampak penyebaran Covid-19 yang melanda Indonesia. Berbeda dengan tahun 2023 menunjukkan hasil sangat efektif yang mencapai 146%. Pencapaian tersebut disebabkan oleh kebijakan yang diberlakukan oleh Kantor Wilayah DJP Jawa Timur I, II, III mengenai pengurangan sanksi administrasi. Tetapi, pencapaian yang sangat signifikan tersebut tidak lepas dari kendala dari sisi wajib pajak yang tidak mengetahui perkembangan peraturan atau kebijakan perpajakan yang baru sehingga mengakibatkan ketidaktahuan kelengkapan berkas yang dipersyaratkan untuk mengajukan pengurangan sanksi administrasi.

Kata Kunci: Kebijakan Pengurangan Sanksi Administrasi (PSA), Pajak Penghasilan (PPh), Efektivitas.



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PENGARUH *FOREIGN CORPORATE GOVERNANCE* DAN *CHARACTERISTIC OF DIRECTORS* TERHADAP *TAX AGGRESSIVENESS* DENGAN *AUDIT QUALITY* SEBAGAI VARIABEL MODERASI

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ABSTRACT

This research aims to determine empirically the influence of foreign ownership, foreign board commissioners, foreign board directors, female directors, and financial expertise directors on tax aggressiveness with audit quality as moderation. The type of research used is quantitative by conducting hypothesis testing. The research carried out sampling using a purposive sampling method from non-financial sector companies listed on the Indonesia Stock Exchange (BEI) for the 2018-2022 period. The research analysis technique uses Moderated Regression Analysis (MRA) with the help of IBM SPSS Statistics 26.0 software. The research results show that foreign ownership, foreign board commissioners, and financial expertise directors have a significant negative effect on tax aggressiveness. Meanwhile, foreign board directors and female directors do not have a significant effect on tax aggressiveness. The results of audit quality with discretionary accruals were proven not to be a moderating variable to strengthen or weaken the respective influences of foreign ownership, foreign board commissioners, foreign board directors, female directors, and financial expertise on tax aggressiveness.

Keyword: foreign ownership, foreign board commissioners, foreign board directors, female directors, financial expertise directors, *tax aggressiveness*, *audit quality*



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SUBJECTIVE NORMS AND THEIR IMPACT ON TAX EVASION INTENTION

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Abstrak

Tujuan penelitian ini untuk menguji pengaruh dimensi TPB terhadap niat wajib pajak dalam melakukan kecurangan. Penelitian ini menggunakan pendekatan survey, dimana data dikumpulkan melalui kuesioner. Metode pengumpulan data disebarkan secara manual dan online kepada wajib pajak orang pribadi dengan usia diatas 17 tahun sebanyak 200 data dari 213 data responden yang dapat dikumpulkan. Teknik analisis data menggunakan SEM-PLS (Partial Least Square). Hasil penelitian ini menunjukkan bahwa semua dimensi TPB, yaitu sikap wajib pajak, norma subjektif, dan kontrol perilaku mampu mempengaruhi niat kecurangan pajak. Sikap dan kontrol perilaku memiliki pengaruh negatif yang signifikan terhadap niat melakukan kecurangan pajak. Sedangkan norma subjektif menunjukkan pengaruh positif yang signifikan terhadap niat melakukan kecurangan pajak. Norma subjektif menghasilkan pengaruh paling kuat dibandingkan variable sikap wajib pajak dan kontrol perilaku. Dengan kata lain, semakin wajib pajak ingin melakukan kecurangan dan menganggap bahwa kelompok yang menjadi acuannya mendukung atau menyetujui perilaku tersebut, semakin kuat niat wajib pajak untuk melakukan kecurangan. Penelitian ini melengkapi literatur sebelumnya yang menyelidiki faktor-faktor yang mempengaruhi niat wajib pajak melakukan kecurangan. Penelitian ini menegaskan kehadiran Theory Planned Behavior yang kuat memprediksi faktor-faktor yang mempengaruhi niat wajib pajak melakukan kecurangan pajak. Bagi otoritas pajak dan badan profesi, hasil penelitian ini dapat membantu untuk merumuskan strategi mitigasi kecurangan pajak tidak hanya dengan penetapan sanksi pencegahan yang tinggi. Perumus kebijakan dapat menyertakan semua elemen-elemen sosial untuk memberikan edukasi mengenai pentingnya pajak bagi negara.

Kata Kunci: Sikap Wajib Pajak, Norma Subjektif, Kontrol Perilaku, Niat Kecurangan Pajak.



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TAX TIGHTROPE: BALANCING MORALE, PERSONALITY, HAPPINESS, AND TAX EVASION

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Abstract

Studi ini bertujuan untuk mengeksplorasi hubungan antara ciri-ciri kepribadian, moral pajak, kebahagiaan dan niat kecurangan pajak. Penelitian ini menggunakan pendekatan survei. Pengumpulan data dilakukan melalui kuesioner yang disebarakan secara online melalui google form. Sebanyak 274 wajib pajak orang pribadi menjadi responden penelitian. Hipotesis penelitian diuji menggunakan metode Partial Least Square Structural Equation Model (PLS-SEM). Meskipun moral wajib pajak konsisten berpengaruh signifikan dalam menghalangi kecurangan pajak, namun demikian hasil penelitian ini membuktikan bahwa faktor cir-ciri kepribadian wajib pajak berpengaruh lebih dominan untuk mengurangi kecurangan pajak. Wajib pajak yang agreeableness adalah wajib pajak yang kooperatif dengan prinsip bahwa pajak merupakan instrumen kegotongroyongan masyarakat dalam menciptakan keadilan sosial bagi seluruh rakyat Indonesia sehingga tidak akan melakukan kecurangan pajak. Mengacu pada subjective well being theory, temuan penelitian memberi bukti awal bahwa secara parsial kebahagiaan dapat menghalangi kecurangan pajak, meskipun kebahagiaan wajib pajak tidak dapat memediasi pengaruh tax moral dan tax agreeableness terhadap kecurangan pajak. Penelitian ini memberikan wawasan penting mengenai dampak emosi positif atau negatif terhadap niat melakukan kecurangan pajak.



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PERAN SOSIAL MEDIA TERHADAP KESADARAN PAJAK PENGHASILAN PADA USAHA MIKRO KECIL MENENGAH DI SURABAYA

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ABSTRACT

The general public's understanding of taxation is critical. Taxation is one of the most important sources of state revenue for infrastructure development and social welfare. There are numerous reasons why citizens refuse to pay their taxes. Educating people on the need of paying taxes can help. This study takes the problem formulation, namely, what is the role of social media in optimizing awareness of paying taxes for UMKM, and while the goal is to discover what the role of education is in educating about optimizing awareness of paying taxes and knowing how social media plays a role in educating taxation for UMKM to increase tax awareness. It is believed that this research would provide educational understanding. A qualitative technique is used in this investigation. Secondary data was acquired through interviews and direct observation of UMKM, as well as indirect and literature studies through books, journals, DJP websites, and various other sources. Because the number of social media users increases year after year, tax education is performed through social media. As a result, if it is supported in the future, it will be quite effective. This will have a significant impact on the increase in tax awareness among UMKM.

Keywords: Tax Awareness, Income Tax, Social Media.



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2576-7947-2-RV

PENGARUH SANKSI PAJAK TERHADAP KEPATUHAN WAJIB PAJAK UMKM PENGGUNA *E-COMMERCE* DENGAN PREFERENSI RISIKO SEBAGAI VARIABEL MODERASI

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Abstract

The focus of this study was to examine the influence of tax penalties on taxpayer compliance, with risk preference serving as a moderating variable for e-commerce users of MSMEs registered with the Dinas Koperasi Perindustrian dan Perdagangan Kota Malang. This study employs a quantitative technique, employing a questionnaire as the research tool. This study's sample consisted of 100 MSME taxpayers who used e-commerce and met certain requirements. In this study, data was analyzed using moderated regression with Smart PLS software version 3.2.9. According to the findings of this study's data testing, tax penalties have no effect on MSME taxpayer compliance, and risk preference variables cannot moderate the impact of tax penalties on MSME taxpayer compliance. The research results of this study are intended to constitute a scientific advancement in the application of the Compliance Theory in the context of taxation. In addition to the research results of this study, it is expected to serve as a source of information to support MSME taxpayers' compliance with reporting and paying taxes.

Keywords: *tax penalties, taxpayer compliance, risk preferences*



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PENGARUH E-FILLING, SELF ASSESSMENT SYSTEM, DAN PEMAHAMAN WP TERHADAP KEPATUHAN WPOP DENGAN KESADARAN WP SEBAGAI INTERVENING

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Abstract: *This study aims to analyze the effect of the e-Filling system, self-assessment system, and understanding of taxpayers on WPOP compliance by requiring taxpayer awareness as an intervening variable. In this study, the examiner examined WPOP compliance at KPP Pratama Gresik using independent variables, namely the e-Filling system, self-assessment system, taxpayer understanding and taxpayer awareness. The sample for this research is individual taxpayers registered at KPP Pratama Gresik. The sampling method used purposive sampling technique with a total of 50 respondents. This study uses primary data obtained from respondents' responses. The technique used is quantitative Smart PLS as a test tool. The results of this study prove that e-Filling has an impact on WPOP compliance, while the self-assessment system, taxpayer understanding, and taxpayer awareness have no impact on WPOP compliance. Next, the self-assessment system has an impact on taxpayer awareness, while the e-Filling system and taxpayer understanding have no impact on taxpayer awareness. Then taxpayer awareness cannot mediate the relationship between the e-filing system, self-assessment system, and taxpayer understanding of individual taxpayer compliance.*

Keywords: *System, Understanding, Awareness, Compliance, Taxation*



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2601-8015-1-RV

***PENGARUH PEMAHAMAN PERATURAN PERPAJAKAN DAN SANKSI PERPAJAKAN
TERHADAP KEPATUHAN WAJIB PAJAK DENGAN PREFERENSI RISIKO SEBAGAI
PEMODERASI***

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Abstract: *This research aims to obtain evidence regarding the influence of understanding tax regulations and tax sanctions on taxpayer compliance by using risk preferences as a variable that strengthens or weakens the independent variable. This research discusses the level of compliance of taxpayers who have registered with the Pratama Gresik Tax Service Office (KPP). The population that is the subject of this research are taxpayers who already have a NPWP (Taxpayer Identification Number). Sampling used purposive sampling technique with a sample size of 57 respondents. Data collection was carried out by distributing research questionnaires which were distributed directly to respondents. The data source used in this research is primary data originating from answers to questionnaires distributed. This research uses the SmartPLS 4 application as a quantitative testing tool for each variable. Based on the findings of this research, it shows that understanding tax regulations has a significant influence on the level of taxpayer compliance, which is inversely proportional to tax sanctions, which shows that the results do not have a significant effect on the level of taxpayer compliance. Testing of the moderating variable also shows that the risk preference variable is unable to influence (weaken or strengthen) understanding of tax regulations and sanctions on the level of taxpayer compliance.*

Keyword: *Understanding, Sanctions, Compliance, Risk Preferences, Taxation*



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2603-8022-1-RV

***PENERAPAN E-FILLING DAN KESADARAN WAJIB PAJAK TERHADAP
KEPATUHAN WAJIB PAJAK DENGAN SOSIALISASI PERPAJAKAN SEBAGAI
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Abstract: *This study aims to determine how the application E-Filling and Taxpayer Awareness can effect the level of taxpayer compliance with tax socialization as moderation. This study examines taxpayer compliance at KPP Pratama Gresik with as focus on independent variables, namely the application of E-Filling and Taxpayer Awareness. The reaserch population is individual taxpayers from Gresik who have income. Sampling used purposive sampling technique with a total sample of 80 respondents. This type of research is quantitative research using primary data in the form of questionnaire answer distributed to individual taxpayers according to sample criteria. Data analysis using Structural Equation Modeling (SEM-PLS) to assess the relationship between variables. The result of the analysis show that E-Filling implementation have a positive and significant impact on Taxpayer Compliance. Taxpayer Awareness have a positive and significant impact on Taxpayer Compliance. However, Tax Socialization is not proven to be able to moderate the influence of these variables on Taxpayer Compliance.*

Keywords: *E-Filling; Awareness; Compliance; Socialization; Taxation*



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MIXING METHODS: COMPARISON OF TAX AVOIDANCE FOR MANUFACTURING COMPANIES IN SOUTHEAST ASIA'S DEVELOPING COUNTRIES

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Abstrak: Praktik penghindaran pajak merupakan salah satu cara yang dilakukan wajib pajak seperti perusahaan manufaktur untuk mengurangi beban pajak yang ditanggungnya. Fenomena ini akan terjadi di negara-negara berkembang di Asia Tenggara pada tahun 2023, ketika terdapat tren peningkatan praktik penghindaran pajak. Penelitian ini dilakukan untuk mengetahui perbedaan praktik penghindaran pajak pada perusahaan manufaktur yang terjadi di negara berkembang kawasan Asia Tenggara periode 2023 dengan menggunakan ETR dalam pengukurannya. Penelitian ini menggunakan metode kuantitatif dan kualitatif (*mixed method*). Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di bursa ASEAN periode 2023, dan sampel diambil dengan menggunakan metode *purposive sampling*. Hasil penelitian menunjukkan bahwa praktik penghindaran pajak pada perusahaan manufaktur sama dengan yang terjadi di Indonesia dan Malaysia, Filipina, Singapura, dan Vietnam. Hasil tersebut didukung oleh Nompo (2023), Rachmi dkk. (2022) Tabalisa dkk. (2023). Namun terdapat perbedaan praktik penghindaran pajak pada perusahaan manufaktur di Indonesia dan Thailand, hal ini sejalan dengan penelitian yang dilakukan oleh Solisia (2023). Penelitian ini dapat memberikan kontribusi terhadap literatur penghindaran pajak di negara-negara berkembang di kawasan ASEAN dan bahan evaluasi bagi otoritas pajak di setiap negara ASEAN dalam merumuskan dan melaksanakan kebijakan di bidang perpajakan.

Kata Kunci: Penghindaran Pajak, Bursa Efek ASEAN, Perusahaan Manufaktur



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**PENGARUH LITERASI PAJAK DAN PENERAPAN E-FILING TERHADAP
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Abstract: *The purpose of this study was to examine the effect of tax literacy and the application of e-filing on taxpayer compliance with internet understanding as a moderating variable. The object of research is individual taxpayers who report annual tax returns via e-filing in Gresik City. This study uses quantitative methods with primary data sources in the form of questionnaires containing respondents' answers. The sampling technique used the simple random sampling method. The number of samples used in this study were 72 respondents using the hair formula. The data analysis used in this research is the Structural Equation Model (SEM) using SmartPLS 4.1 software. Research gap is the background of this study, which adds the independent variable of tax literacy. The results in this study indicate that tax literacy has a positive and significant effect on individual taxpayer compliance in Gresik City. The application of e-filing has a significant effect on individual taxpayer compliance in Gresik City. Internet understanding as a moderating variable does not moderate the relationship between tax literacy and e-filing implementation on individual taxpayer compliance in Gresik City.*

Keywords: *Literacy, Compliance, E-Filing, Internet, Taxation.*



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***THE ROLE OF ORGANIZATIONAL CAPITAL IN MODERATING THE EFFECT OF
TAX AVOIDANCE ON FIRM VALUE***

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Abstract

This study aims to examine the relationship between tax avoidance and firm value, as well as identify the moderating effect of organizational capital on the relationship between tax avoidance and firm value. The population in this study are manufacturing companies listed on the Indonesia Stock Exchange in 2020-2022. The sample in this study was taken using a purposive sampling method on companies that publish financial reports that meet certain criteria. The final sample size used was 282 companies. The method of analysis of this research is panel data regression tested with gretl software. The results showed that there was a significant positive relationship between Cash Effective Tax Rates (CETR) and firm value, and organizational capital managed to moderate the influence between CETR and firm value negatively. The research contributes to improving financial reporting practices by emphasizing the importance of transparency in the disclosure of tax avoidance strategies and investment in Organizational Capital. This can help investors and other stakeholders to provide a more informative assessment of the financial health and capabilities of the company.

Keywords: *Tax Avoidance, Firm Value, Organizational Capital*



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2657-8146-2-RV

**"VISUALIZING GENDER CONTRIBUTIONS TO TAX COMPLIANCE RESEARCH: A
BIBLIOMETRIC ANALYSIS"**

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Abstarct

Tax compliance remains a perennial challenge across all nations annually. Despite its significance, bibliometric research and visual analysis in this domain, particularly concerning gender dynamics, remain notably scarce. This study seeks to fill this gap by conducting a meticulous analysis of publication metrics in literature pertaining to gender and tax compliance, while also proposing avenues for future research. Utilizing data sourced from the dimensions database, the study employs various bibliometric techniques such as bibliographic coupling and co-occurrence analysis, organized around diverse thematic frameworks to offer a comprehensive assessment. To our knowledge, previous scholarship has not extensively explored bibliographic data within the intersection of tax compliance and gender, underscoring the novelty and importance of this research endeavor. Furthermore, the study employs visual tools to delineate current trends and prospective trajectories in this field, providing a structured framework for researchers to navigate and contribute effectively to the discourse. By elucidating these trends and proposing future research directions, this review aims to enhance scholarly understanding of gender's role in tax compliance and foster more nuanced investigations. Ultimately, this study endeavors to catalyze broader discussions and inform policy-making by highlighting the complexities of gender dynamics within tax compliance, thereby advancing knowledge and informing more targeted interventions to enhance compliance globally.

Keywords : tax compliance, gender, bibliometric, expected utility theory, Rank Dependent Expected Utility (RDEU)



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**PATRIOTISME MELALUI GAMIFIKASI:
INOVASI SISTEM PERPAJAKAN GUNA MEMBANGUN *ENGAGEMENT* WAJIB
PAJAK *ZETERS* INDONESIA**

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Abstract:

Indonesia is entering an era of digital tax system reform with discussions about the Coretax program. At the same time, the population map in Indonesia illustrates that in the next few years, people of productive age will be filled with a group of people from generation Z (Zeters). So it is important to consider how Zeters behave in reforming the tax system to get their attention. This research aims to explore opportunities for tax system innovation in Indonesia based on Zeters characteristics, human intrinsic motivators and gamification mechanisms that have been developed in the Loyalty 3.0 model. This applied research methodology uses data from direct observation and content analysis of the tax system in force in Indonesia which is then analyzed to find forms of applied improvement in the context of tax system innovation in Indonesia. Intrinsic motivators are in line with the characteristics of Zeters, who are a purpose-driven generation and adaptive to technological change. This research found several forms of recommendations for building Zeters taxpayer (WP) engagement through the application of ten gamification mechanisms in the taxation system in Indonesia. It is hoped that this study will provide a new color for the field of tax science related to system digitalization by considering the behavior of Zeters to increase their engagement with the system. The contribution of this research to the government, in this case the Directorate General of Taxes, is a basis for considering Zeters' behavior as a potential future taxpayer in the design stage of a new system for taxation in Indonesia.

Keywords: Generation Z, Gamification, Taxpayer Engagement, Indonesian Tax System



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MENGENAL KEPUTUSAN ETIS KONSULTAN PAJAK DENGAN BUDAYA JAWA : MEMILIH PERTIMBANGAN MORAL ETIS ATAU KEUNTUNGAN KONVENSIONAL

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Abstract: This research aims to determine the influence of love of money, emotional intelligence and machiavellian attitudes on the ethical decisions of tax consultants and is moderated by Javanese culture. This research uses a quantitative type of research, using primary data in the form of surveys and questionnaires. The research location that will be studied is the Indonesian Tax Consultant in Malang and Surabaya city. The population of tax consultants was recorded as 146 tax consultants and a sample of 100 tax consultants was taken. Then testing will be carried out using moderated analysis smart PLS 3.0. The research results show that love of money and machiavellianism have a significant effect on tax consultants' ethical decision making, emotional intelligence has no effect on tax consultants' ethical decision making. Javanese culture moderates the relationship between love of money and Machiavellianism, and emotional intelligence cannot be moderated by culture on the ethical decision making of tax consultants.

Keywords: *Ethical decisions consultants, javanese culture*



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ANALISIS PENERAPAN E-SYSTEM WAJIB PAJAK PRIBADI TERHADAP PELAKSANAAN SELF ASSESSMENT SYSTEM DALAM MEMENUHI KEWAJIBAN PERPAJAKAN

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Abstrak

Penerapan e-system perpajakan yang terdiri dari e-registration, e-SPT, e-filing, dan e-billing penting untuk mengetahui seberapa besar pengaruh pemenuhan kewajiban perpajakan yang dilaksanakan oleh wajib pajak terutama di Kantor Pelayanan Pajak (KPP) Pratama Kota Kediri. Penelitian ini bertujuan untuk menganalisis pengaruh penerapan e-System perpajakan terhadap pemenuhan kewajiban perpajakan Wajib Pajak Orang Pribadi yang terdaftar di Kantor Pelayanan Pajak (KPP) Pratama Kota Kediri. Penelitian ini menggunakan data primer yang didapat dari KPP Pratama Kota Kediri dan menyebarkan kuesioner kepada Wajib Pajak Orang Pribadi pengguna e-Registration, e-SPT, e-Filing dan e-Billing yang terdaftar di Kantor Pelayanan Pajak (KPP) Pratama Kota Kediri. Data pada penelitian ini diperoleh dari penyebaran kuesioner, dan wawancara. Teknik pengambilan sampel dalam penelitian ini adalah Accidental Random Sampling dengan jumlah responden adalah sebanyak 50 responden. Penelitian ini menggunakan pendekatan kuantitatif dengan metode Statistik Deskriptif. Hasil pengujian menunjukkan bahwa penerapan e-System perpajakan memiliki pengaruh signifikan terhadap pemenuhan kewajiban perpajakan Wajib Pajak. Hal tersebut diketahui dari hasil kuesioner oleh responden yang sebagian besar memilih setuju akan penerapan e-registration, e-SPT, e-filing, dan e-billing dalam memenuhi kewajiban pajak mereka. Sebanyak 54,4% pada variabel X1, 59,6% pada variabel X2, 57,6% pada variabel X3, 54,4% pada variabel X4, dan 42% pada variabel Y. Hal ini juga dibuktikan dengan peningkatan pengguna dan pelaporan SPT pada tahun 2020-2022 sehingga dapat meningkatkan penerimaan pajak oleh Kantor Pelayanan Pajak (KPP) Pratama Kota Kediri.

Kata Kunci: Pemenuhan Kewajiban Perpajakan, Wajib Pajak Orang Pribadi, E-System Perpajakan.



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PERAN PAJAK PIGOUVIAN DALAM MEMINIMALKAN DAMPAK EKSTERNAL KERUSAKAN LINGKUNGAN GLOBAL (SYSTEMATIC LITERATURE REVIEW)

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ABSTRACT

This study aims to evaluate papers discussing Pigouvian Taxes to find theoretical and practical novelty related to Pigouvian Taxes that are useful for preventing external environmental damage globally. This research used a literature procedure following Hoque (2014) with modifications, including keyword analysis to map themes. The articles to be reviewed were identified by entering the search keywords "Pigouvian Tax" and "external impact" in the Google Scholar database. After applying a set of criteria, 50 journal articles were used in the subsequent analysis and determined the theoretical findings along with the application of the Pigouvian Tax. The findings of this study show that Pigouvian Tax has an impact in various sectors such as environment, economy, policy, industry, law, and social. In addition, Pigouvian Tax is able to minimize the impact of negative externalities and many countries have implemented this tax to reduce negative externalities.

Keywords: Pigouvian Tax, Externality Impact, Global Environmental Damage, Systematic Literature Review



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PERAN TAX AVOIDANCE MEMEDIASI PENGARUH ESG TERHADAP KINERJA KEUANGAN (STUDI PERUSAHAAN MANUFAKTUR YANG TERDAFTAR BEI 2021-2022)

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Abstrak

Penelitian ini bertujuan untuk mengetahui peran tax avoidance sebagai mediasi pengaruh environmental social governance (ESG) terhadap kinerja keuangan perusahaan yang terdaftar di Bursa Efek Indonesia pada tahun 2021-2022. Penelitian ini menggunakan metode deskriptif kuantitatif dengan jumlah sampel sebanyak 103 perusahaan dengan data yang digunakan sebanyak 206 data. Penelitian ini menggunakan data sekunder yaitu laporan keuangan tahunan perusahaan dan laporan keberlanjutan perusahaan yang dapat diakses melalui website IDX atau website perusahaan pada tahun 2021-2022 dan sumber data lainnya yang mendukung penelitian. Teknik analisis data menggunakan uji analisis jalur dengan menggunakan aplikasi SPSS versi 25 dan uji mediasi dengan menggunakan Sobel Test Calculator. Hasil analisis menunjukkan bahwa ESG berpengaruh positif terhadap kinerja keuangan perusahaan, ESG berpengaruh positif terhadap tax avoidance, tax avoidance berpengaruh positif terhadap kinerja keuangan perusahaan, dan tax avoidance mampu memediasi pengaruh ESG terhadap kinerja keuangan pada perusahaan manufaktur. Penelitian ini dapat berkontribusi untuk perusahaan, investor dan para penelitian selanjutnya.

Kata Kunci: ESG, Tax Avoidance, Kinerja Keuangan Perusahaan.



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TAX AVOIDANCE: IS THERE A DIFFERENCE BETWEEN INDONESIA, THAILAND, AND PHILIPPINE?

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Abstract: Secara umum perusahaan menganggap pajak sebagai beban sedangkan pemerintah menganggap pajak sebagai pendapatan sehingga sebagai perusahaan berusaha untuk mengurangi beban pajak yang dibayarkan dengan cara melakukan penghindaran pajak dalam rangka memaksimalkan penghasilan yang diperoleh. Penelitian ini bertujuan untuk menganalisis perbandingan praktik penghindaran pajak pada perusahaan manufaktur di Indonesia, Thailand, dan Philipina selama periode 2020-2022. Penghindaran pajak diukur menggunakan Cash Effective Tax Rate (CETR). Metodologi penelitian yang digunakan adalah metode kuantitatif di mana data dianalisis dengan menggunakan uji independent sampel t-test, dengan memanfaatkan software SPSS. Hasil penelitian ini menunjukkan bahwa terdapat variasi dalam tingkat penghindaran pajak di antara ketiga Negara yang diteliti, yaitu perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia memiliki nilai CETR lebih rendah dibandingkan dengan Negara Thailand dan Philipina. Hasil independent sampel t-test menunjukkan bahwa terdapat perbedaan penghindaran pajak pada perusahaan manufaktur yang ada di Indonesia dengan Thailand dan Philipina, sedangkan penghindaran pajak pada perusahaan manufaktur di Thailand dengan di Philipina tidak terdapat perbedaan. Perbedaan yang terjadi antara Indonesia dengan Thailand dan Philipina karena memiliki tarif pajak yang berbeda, di mana tarif pajak di Indonesia lebih tinggi dibandingkan dua negara lainnya dan juga aturan pajak yang berbeda di antara negara tersebut. Implikasi dari penelitian ini adalah tarif pajak yang ada pada suatu negara turut mempengaruhi praktik penghindaran pajak yang dilakukan perusahaan di negara tersebut, sehingga pemerintah juga memperhatikan setiap aturan yang diterbitkan terhadap sektor usaha.

Kata Kunci: *Tax Avoidance; Cash Effective Tax Rate; Kebijakan Pajak*



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THE EFFECT OF MANAGERIAL ABILITY ON TAX AVOIDANCE WITH FIRM VALUE AS A MODERATING VARIABLE

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Abstrak

Penelitian ini dilakukan untuk menyelidiki bagaimana firm value dapat mempengaruhi kemampuan manajerial dalam melakukan penghindaran pajak. Model penelitian yang digunakan adalah regresi *Weighted Least Square* (WLS) dengan sampel sebanyak 98 perusahaan manufaktur di Indonesia selama periode 2018 - 2022. Hasil pada hipotesis satu menunjukkan bahwa kemampuan manajerial berpengaruh positif terhadap penghindaran pajak. Hal ini menunjukkan bahwa mereka akan menggunakan kemampuan yang mereka punya untuk bisa memanfaatkan celah-celah dalam peraturan pajak untuk mengurangi beban pajak perusahaan secara ilegal. Selain itu, penelitian ini juga menghasilkan hipotesis dua yaitu firm value sebagai variabel moderasi tidak mempengaruhi managerial ability terhadap penghindaran pajak yang artinya firm value bukan menjadi faktor penentu utama untuk manajer melakukan tax avoidance dikarenakan setiap perusahaan dengan nilai yang berbeda akan memiliki prioritas yang berbeda-beda dalam mengelola pajaknya. Penelitian ini juga sesuai dengan agency theory dan upper echelon theory, dimana manajer akan memberi kontribusi penting terkait kinerja perusahaan dengan menggunakan segala kemampuan dan kekuasaan yang dimilikinya untuk bisa meminimalkan beban pajak perusahaan.

Kata Kunci: *Arus Kas Operasi, Kemampuan Manajerial, Nilai Perusahaan, Penghindaran Pajak, Penjualan*



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PENGARUH PROFITABILITAS DAN *TAX MINIMIZATION* TERHADAP *TRANSFER PRICING* DIMODERASI UKURAN PERUSAHAAN (STUDI EMPIRIS PADA PERUSAHAAN PERTAMBANGAN)

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Abstract

Problems related to transfer pricing need to be anticipated due to controversy or misuse of transfer pricing for tax avoidance. This research aims to empirically test the partial influence of profitability and tax minimization on transfer pricing and company size as moderating variables. The research methodology used is quantitative with secondary data in the form of financial reports on mining companies listed on the Indonesia Stock Exchange (BEI) from 2020 to 2022. Hypothesis testing uses data processed with Partial Least Squares (PLS). The research results show that profitability has a significant negative effect on transfer pricing, while tax minimization has no significant effect on transfer pricing. Apart from that, company size is able to moderate the effect of profitability on transfer pricing, but company size is not able to moderate the effect of tax minimization on transfer pricing. This research adds to current knowledge regarding the influence between profitability, tax minimization, company size, and transfer pricing. This provides specific guidance that regulators and policymakers should pay attention to in monitoring transfer pricing in high-profit companies.

Keywords: *Transfer Pricing, Profitability, Tax Minimization*



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RECONSTRUCTION MODEL FOR MITIGATING BUSINESS-TO-CUSTOMER FRAUD IN INDONESIA'S VAT POLICY

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Abstrack:

The aim of this research is to examine the possibility of combining E-Barimt and block-chain technology with E-Filing. This examination hopes that if the implementation of E-Barimt can be adopted into the Indonesian system, then the government will have another option of increasing tax revenue rather than increasing the tariff of VAT. The method used in this research is a systematic literature review. There are more beneficial effects on the implementation of E-Barimt in Mongolia, so with some adjustment, the author argues it can be implemented in Indonesia. This research also provides the model for the implementation.

Keywords: VAT, E-Barimt, block-chain technology, Tax refund, Tax lottery



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PROFESSIONALISM VS. PATRIOTISMS: THE DILEMMA OF TAX SAVING ADVICE FROM TAX CONSULTANT

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Abstrak : Konsultan pajak menghadapi dilemma, ketika saran profesional penghematan pajak nya menguntungkan klien, namun berimbas pada penurunan pemasukan negara lewat pajak, maka sikap patriotik konsultan pajak pun dipertanyakan. Penelitian ini menggunakan metode kualitatif dengan wawancara berdasarkan situational judgement scenario yang bisa menggambarkan fenomena pembayaran pajak, profesionalisme, dan patriotism. Penelitian ini berkontribusi pada pengisian research gap dengan melihat fenomena patriotisme dan profesionalisme dari sudut pandang konsultan pajak dimana kebanyakan literatur membahas kepatuhan pajak dari sisi wajib pajak badan maupun wajib pajak orang pribadi. Hasil dari penelitian ini adalah pertama, bila terdapat celah perpajakan, Sebagian besar konsultan pajak akan memberi saran penghematan pembayaran pajak walaupun akan berpotensi menurunkan pendapatan negara. Mereka tidak merasa bersalah ketika menyarankan pilihan yang lebih hemat selama tidak melanggar peraturan. Maka, dalam hal ini konsultan pajak mengedepankan profesionalisme dari pada patriotisme. Kedua, konsultan pajak merasa patriotisme bukan lah faktor pemilihan karir sebagai konsultan pajak. Alasan utama pemilihan karir sebagai konsultan pajak adalah berawal dari kesesuaian bidang ilmu dari bangku kuliah, memiliki passion dibidang perpajakan, hingga berlanjut dengan keinginan mengembangkan diri. Sehingga bagi konsultan pajak konsep rasa patriotisme sebagai faktor pemilihan karir tidak relevan.

Kata kunci: *Konsultan pajak, Patriotism, Penghematan pajak, Profesionalisme*



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DETERMINING INTEREST IN WAQF CASH MODERATE ACCOUNTABILITY IN THE MILLENNIAL GENERATION AT THE SABILILLAH MOSQUE, MALANG

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Abstract: Purpose: The research aims to examine the effect of financial literacy, religiosity, and access to information on interest of cash waqf in the muslim millennial generation and examine the moderating effect of accountability on this relationship. Method: This study uses a quantitative approach. The research data is primary data with collectiong data by giving questionnaires to all respondentsin this study. The analyze data is Structural Equation Mode (SEM) analysis technique with the Partial Least square (PLS) approach with the SmartPLS 3.0 application in data processing. Results: The results of this study can be concluded that financial literacy and religiosity has a significant effect on interest in cash waqf, and access to information has no effect on interest in cash waqf. Accountability moderates the relationship between religiosity and interest in cash waqf. However, accountability does not moderate the relationship between financial literacy and cash waqf interest, and access to information in cash waqf interest. Implications: This research can be considered especially for the Sabilillah Mosque of Malang to be able to find out the factors that can influence interest in cash waqf, and increase the dissemination and expansion of access to information on cash waqf programs in Sabilillah Malang Mosque so as to increase the potential of the Muslim millennial generation cash waqf. Novelty: This study develops from previous studies by adding access to information and accountability variables as moderating variables. And replace the object of research with the object of research at the Sabilillah Mosque in Malang.

Keywords: Financial Literacy; Religiosity; Access to Information; Accountability; Interest in Cash Waqf.



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ANALISIS SEMIOTIKA RIBA PADA TATARAN SINTAKTIK, SEMANTIK, DAN PRAGMATIK

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Abstract

This article discusses the semiotic analysis of usury at the syntactic, semantic, and pragmatic levels. The type of research used is qualitative, employing a phenomenological approach. The research was conducted in various areas. There are six subjects in this study, consisting of practitioners and academics. The analysis found that usury at the syntactic level means excess or addition, which occurs when returning debt transactions. Usury at the semantic level can be interpreted as exploitation, a means of exchange, tradition, and injustice. Meanwhile, at the pragmatic level, it is interpreted that usury can occur in debt transactions by providing excessive returns in pawnshops, in the exchange of goods, pawning fields, meat savings, or basic commodities. Usury is an addition for those who borrow by exploiting the weak and oppressed. Usury is also referred to as injustice that only benefits one party.

Keywords: *Semiotics, Usury, Syntactic, Semantic, Pragmatic*



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2392-7412-2-RV

PENGARUH PEMBIAYAAN MURABAHAH, MUSYARAKAH, DAN MUDHARABAH TERHADAP PROFITABILITAS DENGAN NON PERFORMING FINANCING (NPF) SEBAGAI VARIABEL MODERASI

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ABSTRACT

This study aims to examine how the Effect of Murabahah, Musyarakah, and Mudharabah Financing on Profitability and Non Performing Financing (NPF) as a Moderating Variable at Islamic People's Financing Banks (BPRS) in Indonesia in 2020-2022. The population in this study is the Sharia People's Financing Bank (BPRS) in Indonesia which is registered with the Financial Services Authority for the period 2020-2022. The sampling technique was purposive sampling and obtained a sample of 26 BPRS. This type of research is associative research and the data used is secondary data. The results of this study indicate that Murabahah and Mudharabah Financing have no effect on profitability while Musyarakah Financing has a negative effect on profitability. NPF as a moderating variable is not able to moderate Murabahah, Musyarakah, and Mudharabah Financing on profitability.

Keywords: murabahah financing, musyarakah financing, mudharabah financing, profitability, NPF



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MEMAKNAI *CRYPTO CURRENCY* DARI PERSPEKTIF SYARIAH DI KALANGAN GENERASI MILENIAL

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Abstrak

Penggunaan cryptocurrency yang banyak diminati oleh kalangan mahasiswa menjadikan suatu fenomena yang dapat memberikan pandangan kepada penggunanya. Bermula dari adanya berbagai pro dan kontra terhadap penggunaan cryptocurrency oleh beberapa kalangan sehingga memunculkan rumusan masalah di dalamnya. Penelitian ini bertujuan untuk menganalisis bagaimana perspektif cryptocurrency di kalangan mahasiswa dikaitkan dengan prinsip-prinsip syari'ah. Dalam hal ini, argumen para ahli dan pelaku cryptocurrency itu sendiri diperlukan terhadap keputusan yang akan diambil pada hasil penelitian. Objek yang digunakan pada penelitian ini juga mengacu pada mahasiswa yang ikut serta dalam penggunaan cryptocurrency serta para pakar dalam bidang syari'ah dengan pendapat yang berbeda, sehingga memunculkan suatu hasil analisis pada permasalahan inti. Penelitian deskriptif ini menggunakan paradigma interpretatif desain penelitian dengan pendekatan kualitatif. Paradigma ini mencoba menafsirkan fenomena yang terkait dengan penggunaan salah satu teknologi keuangan yaitu cryptocurrency. Data yang digunakan terdiri dari data pustaka yang didukung oleh beberapa artikel yang relevan dengan penelitian ini. Data primer dikumpulkan melalui wawancara dengan beberapa informan yang menjadi objek penelitian ini.

Kata Kunci: *Ekonomi, Islam, Cryptocurrency, Akuntansi*



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2486-7691-2-RV

ANALISIS DANA DESA TERHADAP INTERNALISASI BUDAYA JAWA "SEDEKAH BUMI" DI DESA. MRUTUK, TUBAN

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Abstract

The aim of this research is to analyze village funds on the internalization of the Javanese culture of "Alms Earth" in Mrutuk Village, Tuban. Using an interpretive paradigm, this research tries to interpret funds using a case study research design with a qualitative approach. Data was obtained through in-depth interviews with village and RT officials who were key informants. The method used is a snowballing system by increasing the number of informants. The interview results were grouped and data reduction was carried out before being analyzed and drawing conclusions or verification. Triangulation was also carried out with different question techniques asked to ensure the validity of the data to the surrounding community as additional informants and ensure that the data obtained was valid. The results of this research found that the concept of funds is interpreted as cash/capital, family relationships and trust, and is included in the budget entity.

Keywords : *Funds, Cash/Capital, Qualitative, Budget Agency, Earth Alms*



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2511-7760-2-RV

PENGELOLAAN BIAYA DALAM SEDEKAH LAUT DI DESA BULU JOWO, TUBAN

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Abstract

The purpose of this study is to reveal the management of funds that have been obtained from the community and also the meaning of costs in providing funds. Sea alms is a religious practice that has deep cultural and economic significance in fishing communities in different parts of the world. The method used in this study was interviews with informants. The results showed that each community made a donation to the sea alms ceremony. There are 3 meanings of this study revealing that there is the first meaning of cost is interpreted as a source of ceremonial funds, costs as social status, and the value behind the cost of sea alms. There is a value of gratitude in the provision of funds that are distributed by the community as gratitude for God's gift.

Keywords : Sea Alms, Cost Meaning, Cost



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PENERAPAN GREEN ACCOUNTING BERBASIS TRI HITA KARANA PADA PERUSAHAAN SANKEN

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Abstract

This study aims to find out whether this company applies green accounting principles based on the tri hita karana in SANKEN Company, East Denpasar, Bali. Using an interpretive paradigm, this study tries to analyze the application of case study research. The data was obtained by conducting in-depth interviews with the accounting department who were the key informants. The method used is a snowballing system for the addition of informants. The results of the interviews are grouped and data reduction is carried out before being analyzed and conclusions or verifications are drawn. Triangulation is also carried out with different question techniques that are asked to ensure the validity of the data to employees and the surrounding community as additional informants. By using the triangulation technique, the researcher is confident that the data obtained is valid. The results of this study found that green accounting is interpreted as parahyangan (environment), green accounting is interpreted as pawongan (humans), green accounting is interpreted as palemahan (god). Empirically, in a broader sense, green accounting is not only the concept of environmental finance, but also how to establish relationships with the community and maintain trust in God by protecting the environment.

Keywords: Green Accounting, Tri Hita Karana, Parahyangan, Pawongan, Palemahan



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DAMPAK PEMILIHAN MODEL SPIN-OFF TERHADAP EFISIENSI KINERJA PERUSAHAAN ASURANSI SYARIAH

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Abstract

The Sharia Insurance Business Unit (UUS) which has implemented a Spin-off using the model of forming a new company has had an impact on reducing the level of operational efficiency of the company, however the acquisition model has never been tested. This research aims to analyze the level of efficiency and profit growth for UUS implementing Spin-offs using an acquisition model. The research method used is quantitative with a Data Envelopment Analysis (DEA) approach. The research results show that the level of efficiency for companies that spin-off using an acquisition model, in this case PT Adira Dinamika Tbk, experiences a decline in both the efficiency of assets and expenses to underwriting income and assets and operating expenses to net profit. The implication of this research for the industry is to provide considerations for the industry in deciding on the appropriate spin-off model and in determining the necessary strategies. Theoretical implications, this research provides enrichment related to spin-offs, especially the link between the selection of the Spin-off model and efficiency.

Keywords: *Models, Spin-offs, Efficiency, Insurance, DEA*



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CONSTRUCTING SUSTAINABLE CULTURAL HERITAGE ASSET BASED ON THE PHILOSOPHY OF LIFE OF THE DAYAK TRIBE COMMUNITY “ADIL KA'TALINO BACURAMIN KA' SARUGA BASENGAT KA'JUBATA”

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Abstract

This study aims to construct the concept of sustainable cultural heritage asset based on the philosophy of Dayak tribe community “*Adil Ka'talino Bacuramin Ka' Saruga Basengat Ka'jubata*”. The construction is urgent to do because the current concept of assets is still focused on pragmatic thinking that assets is a resource of economic value due to past transactions that is owned or managed an individual, business, or country with the expectation that it will bring economic benefits in the future. From the above definition, it is clear that assets to provide economic benefits for the company that lead to profit (economic dimension). In fact, the economic dimension is only one part of the sustainability indicators of a company. For sustainability, it takes not only economic aspects but also social and environmental dimensions. Then, when the asset only provides economic benefits in the future, what about the company's sustainable? because when assets are only interpreted limited to economic dimension so it will run out after the period of the asset. There is no asset sustainability after that.

The novelty of the study is constructing the concept of sustainable heritage assets, namely how companies or organization value the assets for sustainability purposes which the assets owned by the company currently able to prosper the company, employees, society and the environment from generation to generation. The method used is qualitative approach with case study research design. Data is obtained by conducting observation and interviews. The object of this research is Traditional *Basangiang* cultural school which teaches the *Dayak Tomun* culture and the moral values in very high philosophical symbols of dances or other cultural traditions about people's lives as identity of the nation.

The informants in this study were divided into four groups, namely the founder of *Basangiang* traditional cultural school, the Indigenous Peoples Alliance community of the archipelago, the institution of ministry of Education and Culture, and the surrounding Dayak tribe community. The data is analysed by using the value of philosophy “*Adil Ka'talino Bacauramin ka' Saruga Basengat Ka'jubata*” because the philosophy is firmly rooted in the soul of the Batak tribe in interpreting cultural



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heritage assets. Meaning of *Adil Ka'talino Bacauramin ka' Saruga Basengat Ka'jubata* used as indicators of sustainable cultural heritage assets as well as data analysis tool. The analytical tool is also another novelty of this research.

The result of this study is a new concept of sustainable asset namely economic and (non) economic resources as a result of past events, and from which economic and (non) economic benefits are expected to be obtained. Empirically, the benefits could be measured in units of financial and non-financial resources and must be distributed fairly not only to fellow human beings, but also to other living things such as animals and plants. The concept interpret that the universe is a complexity of elements that are interrelated and forms a universal system. The harmonization among human, living things, nature, and God will create a sustainability circle in the world. The philosophy as a bridge which the strong belief that God who actually have the assets and the human is given a duty to share the goodness.

The contribution of the research will be to enrich the accounting theory, especially in the concept of assets which is broadly interpreted in the context of cultural assets and contribute to the development of accounting science especially sustainability accounting. It is hoped that the new construction of sustainable assets can provide enlightenment to companies to incorporate values that exist in the nation's own culture as a form of corporate responsibility to humans, nature and God.

keyword: sustainability, cultural heritage, asset, philosophy, Dayak tribe



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PRAKTIK PENGUNGKAPAN LAPORAN KEBERLANJUTAN PERUSAHAAN SYARIAH DI INDONESIA: PERSPEKTIF TATA KELOLA PERUSAHAAN DAN MODAL INTELEKTUAL

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Abstract: *This study examines the relationship between islamic corporate governance, intellectual capital and sustainability reporting disclosure of companies included in the Indonesian Sharia Stock Index (ISSI). The research hypothesis predicts that Islamic corporate governance and intellectual capital have effect on sustainability reporting disclosure. This study also includes profitability, leverage and company size as control variables that also affect the disclosure of sustainability reports. The sample consists of 69 ISSI companies included in the JII 70 Index as of November 2022. Hypotheses were tested through multiple regression analysis. The empirical research results show that the islamic corporate governance variable does not have a significant influence on the disclosure of sustainability report. The intellectual capital variable has a significant negative influence on the disclosure of sustainability report. The control variables ROA and leverage have no effect on sustainability reporting disclosure, but company size is proven to have a significant positive effect on the level of sustainability reporting disclosure. This study contributes to the literature related to the factors that influence the disclosure of sustainability reports of Indonesian islamic companies.*

Keywords: *Disclosure, ICG, Intellectual Capital, ISSI, Sustainability Report*



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Z-ACCOUNTING : NEW MODEL ACCOUNTING EDUCATION IN THE ERA OF INDUSTRIAL REVOLUTION 4.0

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Abstrak : Perkembangan era kehidupan manusia membawa tantangan multidimensi dalam pendidikan akuntansi di masa depan. Tantangan tersebut hadir dalam perubahan lingkungan digital yang sangat pesat dan perubahan karakteristik peserta didik didalamnya yang didominasi oleh generasi Z. Oleh karena itu penelitian ini melakukan analisa perancangan model pendidikan akuntansi yang sesuai dengan perkembangan era revolusi industri 4.0 dan karakter Gen-Z. Metode penelitian menggunakan metode studi literatur dengan pendekatan scoping review. Scoping Review dilakukan untuk melakukan pemetaan lebih terstruktur pada sumber literatur yang menjadi bahan kajian dan analisa dengan berfokus pada empat kata kunci yaitu “akuntansi masa depan”; “generasi Z”; “Pendidikan akuntansi” dan “era teknologi”. Adapun tahapan penelitian terdiri dari perumusan tujuan penelitian, penggalian sumber literatur, analisis informasi dengan pengujian triangulasi teori, dan pengambilan kesimpulan. Hasil penelitian menggambarkan model baru dalam pendidikan akuntansi di masa depan dengan dua kajian utama. Pertama adalah pendidikan akuntansi harus berbasis teknologi dengan pemanfaatan media digital secara optimal. Dan kedua adalah, pendidikan akuntansi harus dijalankan melalui teknik pembelajaran yang eksperimental dan inovatif sesuai dengan karakter generasi Z. Keberhasilan dua strategi tersebut akan menciptakan generasi baru pada akuntan profesional di masa depan yang memiliki kepribadian kuat, idealis dan percaya diri, berorientasi pada tim, adaptif serta kemampuan yang tinggi terhadap pemanfaatan teknologi digital.

Kata Kunci : Revolusi Industri 4.0, Akuntan Profesional, Pendidikan Akuntansi, Gen-Z.



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CREATIVE PERFORMANCE ON ACCOUNTING UNDERGRADUATES: THE ROLE OF CRITICAL THINKING AS MODERATING VARIABLE

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ABSTRACT

Purpose – This quantitative research aims to empirically test, analyze and prove the influence of emotional intelligence, locus of control, creative self-efficacy and interpersonal communication on the creative performance of accounting students which is moderated by critical thinking.

Design/methodology/approach – The population of this study were active students of the 2019-2023 undergraduate accounting study program at state universities in Surabaya using the proportional stratified random sampling technique and obtaining a sample of 140 respondents. The data analysis used was Partial Least Square (PLS) assisted by the WarpPLS 7.0 program.

Findings – The results of this research show that emotional intelligence and creative self-efficacy have a significant effect on the creative performance of accounting students, and critical thinking has succeeded in significantly moderating locus of control and creative self-efficacy on the creative performance of accounting students. In contrast to locus of control and interpersonal communication which did not significantly influence the creative performance of accounting students and critical thinking did not succeed in significantly moderating emotional intelligence and interpersonal communication on the creative performance of accounting students.

Research limitations/implications – This research is only based on data from state universities in Surabaya and does not include private universities in Surabaya. Therefore, this is the reason why these results cannot be generalized to accounting students in Surabaya as a whole.

Practical implications – It is hoped that this research will be able to provide input and efforts to accounting students so that they can improve their mindset, research, creativity and innovation which makes human resources quality.

Keywords: Emotional Intelligence, Locus of Control, Creative Self Efficacy, Interpersonal Communication, Critical Thinking, Creative Performance, Accounting Students.



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DETERMINANTS OF FINANCIAL LITERACY AND ITS IMPACT ON MICRO AND SMALL ENTERPRISES' FINANCIAL MANAGEMENT, ACCOUNTING PRACTICES AND FINANCIAL PERFORMANCE

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ABSTRACT

This study attempts to examine the determinants of financial literacy and its impact on financial performance, financial management, and accounting practices of MSEs. This research employed a survey method to MSEs owners with a total of 130 respondents. This study incorporated the determinants of level of education, level of income, and gender to predict MSEs owners' financial literacy. To evaluate and test the hypothesis, the path coefficient method was employed. The results showed that the level of education and personal income had a positive effect on financial literacy. Nevertheless, there was no sufficient evidence to prove the relationship between gender and financial literacy. In addition, the finding reveals that financial literacy significantly affects financial management, accounting practices, and financial performance. Furthermore, it was also found that accounting practices served as a mediating factor between financial management and financial performance. This indicates the skills and ability to master accounting practices will help MSEs to improve their financial performance. These findings pointed out the relevance of preserving financial literacy for MSEs' owners.

Keywords: *Financial literacy, financial management, accounting practices, and financial performance.*



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INCREASING FINANCIAL LITERACY WITH “MOMA” MONEY MANAGEMENT LEARNING MEDIA IN VOCATIONAL HIGH SCHOOLS

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Abstract

This research is development research (R&D) that aims to improve the financial literacy of Vocational High School students through the development of "MOMA" Money Management learning media. The product feasibility test was conducted by material experts, media experts, teachers, and students. The test subjects of this research were XI grade accounting students of SMK Negeri 1 Yogyakarta and SMK Negeri 1 Depok. Data collection was done through interviews and questionnaires. The data collection instruments used were interview guidelines, expert validation questionnaires, teacher response questionnaires, and student response questionnaires. The feasibility of the learning media produced was analyzed using the conversion of 5 quantitative categories. The result of this research is an android game-based learning media "MOMA" Money Management in learning financial literacy Vocational High School. The learning media is considered feasible by material experts, media experts, teachers, and students with scores of 4.29; 4.46; 4.81; and 4.33 respectively.

Keywords: financial literacy, media learning, MOMA



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Adopting SDGs and using External Assurance in Company Reports: Does gender diversity matter in Southeast Asia?

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This study intends to assess separately the relationship between gender diversity on board towards the adoption of the SDGs and external assurance use in their reports. Two hypotheses were tested using the quantitative method, which included the logit model. Financial data was gathered from S&P Capital IQ, while company reports were manually compiled. The sample comprises 156 companies listed on IDX, Bursa Malaysia, PSE, and the Ho Chi Minh Stock Exchange between 2017 and 2021. This study discovered that gender diversity on boards significantly improves the possibility of using external assurance in line with the adoption of ISO 26000 on their company reports. In contrast, gender diversity on boards has no impact on the adoption of SDGs in the company reports. Furthermore, the Customer Proximity Industries have a significant negative impact on either SDGs adoption or external assurance. Sensitivity and Specificity analysis is introduced to assess the two models' proportion of successful prediction which reveals model 1 is better than model 2. The findings advise authorities to create gender inclusivity policies and companies to promote qualified and competent women on the boards, particularly to improve the adoption of SDGs and external assurance use.

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



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APAKAH WOMAN ON BOARDS, SIZE OF BOARD, DAN KARAKTERISTIK CEO BERPENGARUH TERHADAP KINERJA KEBERLANJUTAN?

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Abstract

Sustainability performance is very important for companies to balance the interests of all parties who contribute to the present and future success of the company through sustainable value creation that satisfies shareholders and other stakeholders in the long term. Sustainability performance can be influenced by several factors. The purpose of this study is to analyze the effect of women on boards, size of board, and CEO characteristics on sustainability performance in health sector companies listed on the Indonesian Sharia stock index for the 2019-2022 period. This research is quantitative. The results of this study indicate that women on boards, the size of the board, and the CEO's age affect sustainability performance. While CEO education, CEO nationality, and CEO narcissism do not influence sustainability performance.

Keywords: *sustainability performance, woman on boards, size of board, CEO characteristics*



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THE TREND OF INTEGRATED REPORTING IN AN EMERGING MARKET: A CASE STUDY IN INDONESIA

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Abstract

This study aims to analyse the implementation of integrated reporting (IR) in Indonesia based on the framework created by the International Integrated Reporting Council (IIRC). Specifically, we examined trends in IR implementation over three-years period to assess the extent to which IR practices in Indonesia using the IIRC framework. We used content analysis and one-way repeated measures ANOVA to examine trends in IR implementation. Our research sample is all integrated annual reports of companies listed on the Indonesia Stock Exchange (IDX) for 2020-2022 that have published integrated annual reports. We used a checklist based on the International Integrated Reporting Framework (IIRF) to determine the extent of IR implementation. Our study found that the overall IR reporting practices in Indonesia have improved significantly over time. Indonesia as a developing country is a good example of IR implementation in emerging markets because previous studies have mostly investigated IR practices in South Africa and Europe. Studies that examine IR practices in emerging markets are still limited. The implication for academics is that the results of this research provide empirical evidence that the reporting practices of companies in Indonesia have improved. It means that companies in Indonesia are more aware that the quality of information presented can provide significant meaning for stakeholders.

Keywords: *integrated reporting, Indonesia, integrated reporting quality, SDGs, International Integrated Reporting Framework*



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APAKAH KARAKTERISTIK KOMITE AUDIT MEMPENGARUHI PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY (CSR)?

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Abstract

This study aims to determine the influence of the characteristics of the audit committee on corporate social responsibility (CSR) disclosures. The audit committee characteristics are proxied by size, female gender in audit committee, and the number of audit committee meetings. This study used secondary data from the annual report and sustainability report of mining companies listed on the Indonesia Stock Exchange for the period 2019- 2022. The number of samples used is 30 companies (116 observations). Based on the research findings, the size of the audit committee and the number of audit committee meetings have a positive effect on CSR disclosures. In contrast, female gender in audit committee doesn't have effect to CSR disclosures. This research can provide recommendations to consider the size of the audit committee and audit committee meetings to encourage broader CSR.

Keywords: *audit committee characteristics, audit committee size, audit committee gender, audit committee meetings, corporate social responsibility disclosure*



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PERAN INTELLECTUAL CAPITAL DAN ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) DISCLOSURE DALAM MENINGKATKAN KINERJA KEUANGAN PERUSAHAAN

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Abstract

This research is motivated by very tight industrial competition, resulting in every company wanting to maintain and improve its performance to achieve its long-term targets, one of which is earning profits. This is what encourages companies to determine new business strategies. Business people should not only focus on improving the quality and physical assets as well as corporate governance. Still, they must also pay attention to the knowledge and skill of human resources, advances in technology, and good relations with the community and pay attention to the environment and society. This research aims to analyze and prove empirically the influence of intellectual capital, environmental, social, and governance on company financial performance, especially in companies in the industrial sector registered with ISSI for the observation year 2020 to 2022. The type of research used in this research is a casual associative approach that is quantitative. The sampling method uses non-probability sampling with a purposive sampling technique. Based on the determination of the sample, the researchers used 29 publicly traded industrial companies registered with ISSI, with 87 annual reports and financial reports for the last 3 years. The research results show that the intellectual capital, environmental, social, and governance variables significantly influence the company's financial performance.

Keywords: *Intellectual capital, Environmental, Social, Governance, Financial Performance*



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Analisis Wacana atas Aspek Sosial dari Isu Keberlanjutan pada Perusahaan Sektor Teknologi Papan Pencatatan Baru

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Abstrak

Isu keberlanjutan menjadi fokus utama bagi perusahaan saat ini. Maka dari itu, perusahaan harus mendorong pembangunan keberlanjutan dengan menerapkan ESG. Tujuan dari penelitian ini adalah untuk menjelaskan narasi yang muncul tentang aspek sosial dari isu keberlanjutan pada perusahaan yang masuk sektor teknologi papan pencatatan ekonomi baru. Penelitian ini dapat berkontribusi untuk menambah wawasan dipenelitian keberlanjutan dan peneliti ingin menunjukkan bahwa publik dapat melihat narasi yang dibangun pada laporan keberlanjutan yang dilaporkan tentang isu keberlanjutan. Paradigma yang digunakan pada penelitian ini adalah analisis wacana. Peneliti akan menggunakan metode analisis dokumen dan akan lebih fokus pada aspek sosial karena untuk perusahaan sektor teknologi dampak kepada lingkungan tidak langsung dan relatif kecil. Dari penelitian ini, narasi yang muncul yaitu perusahaan yang masuk teknologi papan pencatatan ekonomi baru adalah perusahaan yang patuh, transparan, dan berkomitmen kuat menjalankan program sosial untuk berkontribusi memenuhi SDGs. Narasi tersebut juga didukung dengan pernyataan yang diberitakan di media massa untuk melihat kondisi lapangan tentang program-program sosial yang dilakukan oleh masing-masing perusahaan.

Kata Kunci: ESG, Aspek Sosial, Keberlanjutan, Laporan Keberlanjutan, Perusahaan Publik



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THE EFFECT OF OWNERSHIP STRUCTURES ON SOCIAL DISCLOSURES IN THE TOURISM SECTOR WITH INDEPENDENT COMMISSIONERS AS A MODERATING VARIABLE

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Abstrak

Penelitian ini bertujuan menganalisis pengaruh struktur kepemilikan terhadap pengungkapan sosial dengan dimoderasi oleh komisaris independen. Sampel penelitian adalah 47 perusahaan dalam industri pariwisata yang terdaftar di Bursa Efek Indonesia tahun 2020-2022 dengan jumlah 141 observasi. Struktur kepemilikan diukur dengan prosentasi kepemilikan saham oleh institusional, manajerial, dan asing, sedangkan pengungkapan sosial diukur menggunakan 39 indikator pengungkapan sosial menurut *Global Reporting Initiative (GRI)* yang diukur dengan dibobot antara skor 0 sampai 2. Komisaris independen diukur berdasarkan jumlah komisaris independen dalam perusahaan. Dengan menggunakan analisis regresi data panel, hasil penelitian menemukan bahwa hanya kepemilikan manajerial yang terbukti mendorong pengungkapan sosial yang dilakukan industri pariwisata selama periode pandemi. Kepemilikan institusional tidak terbukti mempengaruhi pengungkapan sosial, namun kepemilikan asing berpengaruh positif terhadap pengungkapan sosial setelah dimoderasi oleh komisaris independen. Komisaris independen ditemukan memperkuat pengaruh kepemilikan asing terhadap pengungkapan sosial. Temuan ini mendukung teori legitimasi yang menyatakan bahwa untuk memperkuat legitimasi publik, pemegang saham perusahaan, khususnya saham yang dimiliki oleh manajerial dan pihak asing, dapat memanfaatkan pengungkapan sosial serta meningkatkan peran komisaris independen dalam perusahaan.

Kata kunci: Struktur Kepemilikan, Pengungkapan Sosial, Komisaris Independen



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DETERMINAN *CARBON EMISSION DISCLOSURE* PADA PERUSAHAAN ENERGI DI INDONESIA

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Abstrak

Pada tahun 2060, Indonesia memiliki tujuan untuk mencapai net zero emission. Indonesia telah menaikkan target pengurangan emisi karbon dalam pernyataan kontribusi yang ditentukan secara nasional oleh *Nationally Determined Contribution* serta sebagai langkah untuk mendukung pencapaian net zero emission ini Presiden Republik Indonesia Joko Widodo secara resmi meluncurkan IDXCarbon, sebuah platform perdagangan karbon yang terintegrasi dengan Sistem Registri Nasional Pengendalian Perubahan Iklim (SRN-PPI) yang dikelola oleh Kementerian Lingkungan Hidup dan Kehutanan (KLHK) dengan langkah ini maka net zero emission akan tercapai lebih baik. Penelitian ini merupakan penelitian kuantitatif yang menggunakan teori legitimasi dan juga teori *stakeholder*. Fokus penelitian ini yaitu pada industri produsen energi sebagai penyumbang terbesar emisi gas rumah kaca, penelitian ini bertujuan untuk menguji faktor-faktor yang memengaruhi pengungkapan emisi karbon perusahaan energi di Indonesia. prosedur pengungkapan emisi karbon Indonesia bersifat sukarela atau digerakkan sendiri. Variabel independen yang digunakan meliputi carbon emission intensity, profitabilitas, leverage, dan kinerja lingkungan. Hasil penelitian menunjukkan bahwa leverage memiliki pengaruh negatif yang signifikan terhadap carbon emission disclosure sedangkan variabel lain yaitu seperti carbon emission intensity, profitabilitas, dan kinerja lingkungan tidak berpengaruh terhadap carbon emission disclosure. hubungan antara *carbon emission intensity*, profitabilitas, *leverage*, dan kinerja lingkungan dengan pengungkapan emisi karbon tidak selalu konsisten. Faktor-faktor tersebut tidak selalu menjadi prediktor utama dalam keputusan perusahaan untuk melaporkan emisi karbon, dan penting untuk mempertimbangkan konteks spesifik perusahaan dan faktor eksternal dalam menganalisis pengungkapan emisi karbon.

Kata Kunci: *Net Zero Emission, Carbon Emission Disclosure, Lingkungan*



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THE MODERATING ROLE OF CORPORATE BOARD GENDER IN THE INFLUENCE OF CSR DISCLOSURE ON FINANCIAL PERFORMANCE OF TOBACCO INDUSTRY

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Abstract

This study aims to determine the effect of CSR disclosure on both firm's internal and external financial performance, the moderating role of male and female board to the effect of CSR disclosure on financial performance, as well as the difference of CSR disclosure before and after Paris Agreement. The samples consist of 4 tobacco companies listed on the Indonesia Stock Exchange between 2013 and 2020, selected through purposive sampling method. This study applies simple regression, data panel moderating regression analysis and paired sample t-test for hypothesis testing, and content analysis to measure the CSR disclosure. This study finds that CSR disclosure does not affect both internal and external financial performance of tobacco companies; male and female boards do not have a moderating role to the effect of CSR disclosure on internal and external financial performance; however, there are differences on CSR disclosure and the moderating role before and after Paris Agreement.

Keyword: *CSR; financial performance; company board; gender diversity; Paris Agreement; tobacco industry; agency theory.*



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2394-7436-1-RV

PENGARUH PROFITABILITAS, LIKUIDITAS, DAN LEVERAGE TERHADAP PENGUNGKAPAN SUSTAINABILITY REPORTING (Studi Empiris Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia pada Tahun 2022)

Nisrina Adzikro, N. Siti Zubaidah, Sri Wibawani

Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh profitabilitas, likuiditas, dan leverage terhadap pengungkapan *sustainability reporting* pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2022. Metode penelitian yang digunakan adalah metode kuantitatif dengan pendekatan deskriptif dan asosiatif. Data yang digunakan merupakan data sekunder yang diperoleh dari laporan tahunan dan laporan keberlanjutan perusahaan. Teknik analisis data dilakukan dengan regresi linear berganda untuk menguji hubungan antara variabel independen (profitabilitas, likuiditas, dan *leverage*) dengan variabel dependen (pengungkapan *sustainability reporting*). Hasil penelitian menunjukkan bahwa profitabilitas dan leverage tidak berpengaruh terhadap pengungkapan *sustainability reporting*, sedangkan likuiditas berpengaruh terhadap pengungkapan *sustainability reporting*. Hal tersebut dapat diartikan bahwa perusahaan yang memiliki tingkat likuiditas yang tinggi atau kemampuan membayar kewajiban lancar yang baik dapat dipastikan mengungkapkan *sustainability report* dengan cakupan lebih luas. Penelitian ini memberikan kontribusi bagi para pemangku kepentingan dalam memahami faktor-faktor yang mempengaruhi pengungkapan *sustainability reporting* dan implikasinya bagi praktik pelaporan perusahaan di sektor pertambangan. Penelitian ini memberikan kontribusi terhadap pengaruh profitabilitas, likuiditas, dan leverage terhadap pengungkapan *sustainability reporting*, serta memberikan wawasan praktis bagi manajemen perusahaan tambang dalam meningkatkan pengungkapan informasi lingkungan. Selain itu, hasil penelitian ini juga dapat digunakan sebagai acuan bagi regulator untuk mendorong penerapan *green accounting* di industri pertambangan

Kata Kunci: Profitabilitas, Likuiditas, *Leverage*, Pengungkapan *Sustainability Reporting*



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2399-7456-2-RV

ENVIRONMENTAL PERFORMANCE, GREEN INVESTMENT AND CARBON EMISSION DISCLOSURE: INDEPENDENT BOARD OF COMMISSIONERS AS A MODERATION VARIABLE

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Abstract

This research aims to examine the influence of environmental performance and green investment on carbon emission disclosure, as well as the influence of the independent board of commissioners as a moderating variable. The sample for this research is the energy, industrial, and company sectors included in the SRI-KEHATI index listed on the Indonesia Stock Exchange in 2022. The research method uses panel data regression. Based on the purposive sampling method, there were 50 observations obtained during 2022. The results of this research show that environmental performance and green investment influence the level of carbon emission disclosure. The independent board of commissioners does not moderate the relationship between environmental performance, green investment, and carbon emission disclosure.

Keywords: *Carbon Emission, Environmental Performance, Independent Board of Commissioners, Green Investment*



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2415-7493-2-RV

CONCEPTUALIZING CORPORATE SOCIAL RESPONSIBILITY AND SUSTAINABILITY THROUGH BOURDIEU'S TRILOGY

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Abstract

The study was to identify and develop a new approach to the study of CSR based on Pierre Bourdieu's theory of social practice. The aim is to form a new conceptual framework that integrates the basic principles of social practice and CSR implementation to achieve corporate sustainability.

In previous research, the authors looked at companies that had successfully implemented corporate social responsibility well. Based on observations and in-depth interviews with key informants, gaining stakeholder trust or legitimacy has been built so far by building good habits, preparing economic, social and cultural capital and lastly managing the company's sustainability. It is interesting to formulate the idea of a conceptual framework on how the Bourdieu trilogy can become the basis for carrying out corporate social responsibility to achieve corporate sustainability.

This article attempts to present a new conceptual framework to achieve best practice CSR implementation to achieve corporate sustainability through the Trilogy Bourdieu. It begins with establishing habitus in a sustainable, structured, patterned manner and guided by the rules to create good habits that broadly become the company's corporate culture. The Bourdieu trilogy's strength is the basic principle of implementing corporate social responsibility to achieve the company's ultimate goal, namely sustainability. We suggest a future research agenda and highlight the contributions made to corporate social responsibility implementation.

Keywords: Corporate Social Responsibility, Sustainability, Trilogy Bourdieu



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2432-7542-2-RV

**DETERMINAN PROFITABILITAS, *CARBON EMISSION DISCLOSURE*,
ENVIRONMENTAL PERFORMANCE, DAN KEPEMILIKAN INSTITUSIONAL
TERHADAP NILAI PERUSAHAAN**

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Abstract

This study aims to empirically know the influence of profitability, carbon emission disclosure, environmental performance, and institutional ownership on firm value. This research uses a quantitative approach by using secondary data. The sample was selected by purposive sampling with a total of 49 non-financial sectors listed in Indonesia Stock Exchange for the 2022 period. By using multiple linear regression, the results showed that profitability effect on firm value meanwhile carbon emission disclosure, environmental performance, and institutional ownership have no effect on firm value. This is because stakeholders have not yet taken this into consideration in assessing companies because in Indonesia environmental reporting is still voluntary and not many companies do it.

Keywords: *carbon emission disclosure, environmental performance, firm value, institutional ownership, and profitability.*



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SDG DISCLOSURES IN NON-FINANCIAL REPORTS IN INDONESIA

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Abstrak: Tujuan paper ini adalah untuk menganalisis pengungkapan SDG dalam laporan non-keuangan di Indonesia. Untuk meningkatkan pemahaman tentang praktik pelaporan non-keuangan dan pengungkapan SDG, serta potensi perannya dalam memajukan pencapaian SDG di Indonesia. Paper ini menggunakan metode analisis konten yang berfokus pada SDG yang dibuat oleh dewan PBB yang bertujuan untuk memobilisasi upaya global untuk mengurangi kemiskinan, mendorong pembangunan dan menangani aspek-aspek yang mencakup ekonomi, sosial, dan lingkungan. Perusahaan yang menjadi objek adalah 10 perusahaan dengan kapitalisasi pasar terbesar di Indonesia untuk diteliti laporannya (laporan tahunan dan laporan keberlanjutan) selama 8 tahun terakhir. Hasil temuan mengungkapkan bahwa perusahaan-perusahaan di Indonesia kurang memperhatikan pengungkapan SDG, sebagaimana tercermin dalam praktik pelaporan mereka. Hal ini menunjukkan bahwa dunia bisnis di Indonesia perlu mengambil langkah proaktif dan meningkatkan upaya mencapai SDG. Paper ini berkontribusi pada literatur ilmiah dengan mengeksplorasi praktik pelaporan non-keuangan dalam kaitannya dengan pengungkapan SDG. Implikasi praktik yang diberikan paper ini adalah menegaskan peran penting lembaga-lembaga korporasi dalam mencapai pengungkapan SDG karena hasil temuan mengindikasikan bahwa tanpa partisipasi aktif dari lembaga-lembaga ini, kemajuan signifikan menuju tujuan SDG tidak mungkin terjadi. Kemudian implikasi regulasi terhadap berbagai pemangku kepentingan, khususnya regulator di Indonesia, para regulator dapat memanfaatkan pengungkapan SDG untuk menyelaraskan aktivitas perusahaan dengan prioritas pembangunan nasional.

Kata Kunci: *Disclosure, Global Reporting Initiative, Non-Financial Report, Sustainability Development Goals*



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ESG DISCLOSURE AND ECO-EFFICIENCY ON FIRM VALUE: INFORMATION ASYMMETRY AS A MEDIATING VARIABLE

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Abstrak

Adanya fenomena kerusakan lingkungan mengharuskan perusahaan ikut andil dalam pelestarian lingkungan. Pengungkapan ESG dan *eco-efficiency* menjadi solusi bagi perusahaan untuk dapat menunjukkan kepeduliannya terhadap lingkungan sehingga dapat meningkatkan nilai perusahaan. Namun, dalam hubungan pengungkapan ESG, *eco-efficiency*, dan *firm value*, terdapat asimetri yang terjadi antara perusahaan dan investor. Studi empiris ini bertujuan untuk menganalisis pengaruh pengungkapan ESG dan *eco-efficiency* terhadap nilai perusahaan dengan asimetri informasi sebagai variabel mediasi. Objek penelitian ini adalah perusahaan non keuangan yang terdaftar di Bursa Efek Indonesia dengan total sampel sebanyak 136 observasi yang didapatkan melalui metode *purposive sampling*. Metode analisis yang digunakan adalah analisis regresi data panel. Berdasarkan hasil pengujian, pengungkapan ESG dan *eco-efficiency* terbukti tidak memiliki pengaruh terhadap asimetri informasi. Terhadap nilai perusahaan, pengungkapan ESG terbukti berpengaruh positif signifikan, asimetri informasi berpengaruh negatif signifikan, dan *eco-efficiency* tidak terbukti berpengaruh. Hasil pengujian terhadap pengaruh mediasi menunjukkan bahwa asimetri informasi tidak dapat memediasi hubungan pengungkapan ESG dengan nilai perusahaan dan juga tidak dapat memediasi hubungan *eco-efficiency* dengan nilai perusahaan.

Kata Kunci: *ESG disclosure, eco-efficiency, information asymmetry, firm value*



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2466-7648-1-RV

CSR DAN NILAI PERUSAHAAN: STUDI KOMPARATIF ATAS PENGUKURAN KINERJA CSR

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Abstract

This research is a comparative study of CSR measurement methods on firm value. The methods used to measure CSR in this study include the Environmental, Social, Governance (ESG) Score, Corporate Social Responsibility (CSR) Disclosure, and Environmental Cost on firm value. The research involves a case study of companies listed on the Indonesia Stock Exchange, specifically those with an ESG Combined Score during the period of 2022-2023. The sample in this study was obtained using the purposive sampling method. The observational data processed in this study consists of 30 observations and is tested using multiple linear regression analysis. The results show that Environmental, Social, Governance (ESG), and environmental costs have a positive effect on firm value. Meanwhile, this study could not prove the effect of Corporate Social Responsibility (CSR) Disclosure on the increase in firm value. The study also found that in measuring CSR performance, Environmental Cost has the most significant result in its relationship with firm value.

Keywords: *Environmental, Social, Governance (ESG), Corporate Social Responsibility (CSR), Environmental Cost, Company Value*



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2470-7654-1-RV

**PENGARUH KINERJA ESG TERHADAP CASH HOLDINGS DENGAN DIVIDEND
PAYOUT SEBAGAI VARIABEL MEDIASI PADA PERUSAHAAN DI ASEAN
DI KONFERENSI INTERNASIONAL
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Abstract

This research aims to analyze the impact of ESG performance on company cash holdings through the mediating variable of dividend payout in ASEAN companies. This topic is intriguing due to the limited literature and prior research findings that also analyze the indirect impact of a company's ESG performance on its cash holdings, especially through the mediating variable of dividend payout. This research uses panel regression and purposive sampling methods to collect secondary data samples. The samples in this research are from four ASEAN countries, consisting of Indonesia, Singapore, Malaysia, and Thailand, during the period 2017-2022, resulting in a total of 858 observations. The results of this research indicate that ESG performance has no significant impact on corporate cash holdings, either directly or through the mediation of dividend payout. With the measurements used for the dividend payout variable that differs from prior research, specifically, the manual handpicking process can be a limitation in this research. However, the findings of this research provide beneficial implications for investors, academics, and corporate management.

Keywords: Cash Holdings, Dividend Payout, ESG Performance, ASEAN Companies



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2477-7670-2-RV

**ANALISIS PENERAPAN CSR SEBAGAI KONTRIBUSI PERUSAHAAN DALAM
MENCAPAI PEMBANGUNAN BERKELANJUTAN
(STUDI KASUS PADA PT OTSUKA INDONESIA)**

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Abstract

This study analyzes the implementation of CSR programs in a company engaged in the pharmaceutical industry. The purpose of this study is to find out whether PT Otsuka Indonesia has implemented CSR programs in accordance with the Triple Bottom Line concept. In addition, this study also aims to analyze whether the implementation of CSR programs run by PT Otsuka Indonesia has fulfilled aspects of the Sustainable Development Goals. This research uses an interpretive paradigm with a qualitative descriptive approach. Data in this study were obtained through interviews and observations. The novelty of the study is related to the object of research and analysis of the company's contribution to the Sustainable Development Goals. The results show that the company has implemented CSR programs that are in accordance with the aspects and points contained in the Sustainable Development Goals. The Company runs CSR programs not only to fulfill its social responsibility but also to achieve the Sustainable Development Goals. However, companies need to develop their CSR programs into CSV programs, so that the programs run by the company not only provide benefits for program recipients, but also provide economic benefits to the company such as an increase in profits or an increase in sales at the company. Suggestions for future research are researchers to use research objects in other companies in order to find out whether companies in Indonesia have implemented CSR programs in accordance with the Sustainable Development Goals. So that Indonesia can achieve its Sustainable Development commitment in 2030.

Keywords: Corporate Social Responsibility; Sustainable Development; Triple Bottom Line



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2480-7677-2-RV

ANALISIS PENERAPAN GREEN ACCOUNTING DALAM PENGELOLAAN LIMBAH (PADA CV. MANDIRI BERJAMAAH)

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Abstract

This research aims to analyze environmental accounting at PT. Mandiri Berjamaah and to find out how environmental accounting is implemented in waste management implemented by the company. The research method uses an interpretive paradigm with a case study design with a qualitative approach using primary and secondary data sources, primary data obtained by interviews and secondary data obtained using documentation methods. The research results show that PT. Mandiri Berjamaah has implemented environmental accounting but it has not been optimal. The implementation carried out is in the form of waste produced from livestock activities being sold to farmers to be used as plant fertilizer. Apart from that, the company also implements a modern cage system to avoid odors that can disturb the activities of the surrounding community, so this will have a positive impact on the company in the form of being able to build relationships. good with the surrounding community.

Keywords: Green Accounting, Environmental Cost, Waste Management, Financial Reports



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2482-7680-2-RV

**ANALISIS *GOOD CORPORATE GOVERNANCE* PADA IMPLEMENTASI
CORPORATE SOCIAL RESPONSIBILITY (CSR)
PT CJ FEED JOMBANG**

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Abstract. *This study aims to find out the implementation of Corporate Social Responsibility in the perspective of Governance carried out by PT. CJ Feed Jombang. The method used in this approach is qualitative by conducting direct interviews with informants. Data collection begins by observing and recording in detail and carefully all activities carried out by the company. The results obtained are that the implementation of Corporate Social Responsibility from the perspective of Governance has a very positive impact on society. The basic principles/principles of PT. CJ Feed Jombang is in accordance with the concept of Triple Bottom Line*

Keywords: *Corporate Social Responsibility (CSR), Corporate Governance, profit, people, dan planet*



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ANALISIS ASET BIOLOGIS UNTUK KEBERLANJUTAN USAHA PERTANIAN BAWANG MERAH BERDASARKAN PSAK 69

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Abstract

Indonesia is known as an agricultural country where most of the population works in the agricultural sector. Agricultural products in the form of crops can be referred to as biological assets. This agricultural sector has a big impact on the economy of a country so it is important to carry out development for the sustainability of agricultural businesses. The purpose of this study was to determine the application of PSAK 69 regarding biological assets and the dimensions of business sustainability in the form of economic, social and environmental aspects contained in agriculture and its effect on business sustainability. This research was conducted with a qualitative method using primary sources in the form of interviews with workers from Arkanudin's onion farm and residents who live around the farm. The data collection technique used purposive sampling and the data was analyzed by linking it to the theory. The results showed that Arkanudin's onion farm has not fully implemented the economic aspects based on PSAK 69 so that it still causes obstacles in the sustainability of its business. For social and economic aspects, this farm can be said to have implemented it so that it has an influence on its business.

Keywords: *Biological assets, business sustainability, environmental, PSAK 69, social*



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ANALISIS DAMPAK KENAIKAN TARIF BPJS KESEHATAN BERDASARKAN PERSPEKTIF SOCIAL ACCOUNTING (Studi pada BPJS Kesehatan Kota Bima)

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Abstract

This research aims to analyze the increase in BPJS Health tariffs based on a social accounting perspective at BPJS Health in Bima City. Using an interpretive paradigm, this research tries to analyze social accounting with a case study research design. Data was obtained by conducting in-depth interviews with the Head of PKP Bima and BPJS Health employees who were key informants. The method used is a snowballing system for adding informants. The interview results were grouped and data reduction was carried out before being analyzed and drawing conclusions or verification. Triangulation was also carried out with different question techniques asked to ensure the validity of the data to the BPJS Non-PBI community as additional informants. By using triangulation techniques, researchers are sure that the data obtained is valid. The results of this research found that the concept of social accounting is interpreted as policy, an accounting approach that considers social, environmental and economic impacts, and interactions or activities. Empirically, in the sense of being able to study the relationship between social accounting and various factors that influence it, such as social responsibility, service attitudes, and societal impact or pressure.

Keywords: Social Accounting, Increase in BPJS Health Rates, Community, Services



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PENGARUH KINERJA ESG DAN PROPORSI DEWAN KOMISARIS INDEPENDEN TERHADAP NILAI PERUSAHAAN

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Firm's value can increase through several factors. One of them is Environmental, Social, and Governance (ESG) performance, that concern on sustainable development with 5P principles (People, Planet, Prosperity, Partnership and Peace). By disclosing Environmental, Social and Governance (ESG) performance, investors can consider sustainability in their investment decisions. Another factor is board of commissioner. High proportion of independent commissioners considered to be more objective in overseeing the firm's sustainability. The aims of this study were to analyze the effect of Environmental, Social, and Governance (ESG) performance and the proportion of independent commissioners on firm's value. We test the hypothesis using multiple linear regression. The number of samples was 440 observations 2014-2022 period. The results documented that Environmental, Social, and Governance (ESG) performance and the proportion of the board of commissioners had a positive effect on firm value. Investor awareness on firms that concern on sustainability development crates firms with high Environmental, Social, and Governance (ESG) scores, that result in high firm's value. Additionally, the higher the supervision by an independent board of commissioners, the more investors will be interested to the firms, thus increasing the firm's value.

Keywords: Environmental, Social, and Governance (ESG), Independent Commissioners, Firm Size, Firm Value



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***IS IT TRUE THAT CSR MEDIATES THE PROPORTION OF INDEPENDENT
COMMISSIONER AND AUDIT COMMITTEE SIZE ON FIRM VALUE?***

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Abstract

This study examines the influence of the Proportion of Independent Commissioners (PIC) and Audit Committee Sizes (ACS) on Firm Value (FV) through CSR. The data were obtained from the Indonesia Stock Exchange, resulting in unbalanced data do to the focus on companies that issued CSR reports from 2018 to 2021, totaling 220 company-year observations. Data analysis was conducting using Eviews 9. The direct analysis indicates that PIC negatively affects both FV and CSR, meaning that an increase in PIC leads to a decrease in both FV and CSR. On the other hand, ACS positively influences CSR and FV, indicating that an increase in ACS leads to an increase in both CSR and FV. Additionally, CSR positively affects FV. Indirect relationship testing shows that (1) CSR mediates the negative effect of PIC on FV; (2) CSR mediates the positive effect of ACS on FV. This study enriches governance research by considering PIC and ACS as factors influencing FV. It contributes to the liberature by providing significant relationships between corporate governance mechanisms in all sector listed on the Indonesia Stock Exchange that issue CSR reports.

Keywords: *Proportion Independent Commisioner; Audit Committee Size; Firm Value; Corporate Social Responsibility.*



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PENGARUH IMPLEMENTASI GREEN ACCOUNTING DAN CSR DISCLOSURE TERHADAP PROFITABILITAS PERUSAHAAN MAKANAN DAN MINUMAN

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Abstract

This research was motivated by stakeholders' doubts in assessing the company's seriousness in contributing to the environment and unclear allocation of funds for environmental activities. This research aims to determine the effect of implementing green accounting and CSR disclosure on profitability in food and beverage companies listed on the Indonesia Stock Exchange from 2020 to 2022. The sample in this study used a purposive sampling technique to obtain a sample of 24 food and beverage companies. The data analysis technique in this research is multiple linear analysis using SPSS 25. The results of this research are that there is no influence between green accounting and profitability with a significant value of 0.062 which is greater than 0.05, while for the CSR disclosure variable there is an influence on profitability with a value significant 0.041 which is smaller than 0.05.

Keywords: *green accounting, CSR disclosure, Profitability*



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PENGARUH PENGUNGKAPAN *GREEN INTELLECTUAL CAPITAL* TERHADAP KINERJA PERUSAHAAN (STUDI PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2021-2022)

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Abstract

This research is motivated by the fact that there are still many industries that only focus on corporate profits, but are not aware of the environmental damage that occurs due to excessive activities in resource management and production processes, causing environmental problems and complaints from people in Indonesia. This study aims to examine the influence of green intellectual capital on company performance as measured using the return on assets (ROA) ratio in manufacturing companies listed on the Indonesia Stock Exchange in 2021-2022. The sample in this study uses the purposive sampling method so that 130 sample data are obtained. The data analysis technique in this study is a descriptive technique with multiple linear regression analysis as a statistical analysis processed using the SPSS version 25 application. The results of the study show that green human capital and green relation capital have a significant positive effect on firm performance. However, green structural capital does not have a significant impact on the firm performance. The results of this study also show that companies must continue to follow business strategies in improving green intellectual capital capabilities or strategic actions taken by companies to overcome environmental problems to create superior company performance.

Keywords: *Green Human Capital, Green Structural Capital, Green Relation Capital, Firm Performance (ROA)*



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ESG AND FIRM VALUE: DOES FIRM SIZE AFFECT THE OUTCOMES?

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Abstract

Environmental, Social, and Governance (ESG) has become a concern for companies to implement in an effort to achieve business sustainability. This study intends to investigate the effect of ESG and each of its components on firm value. Furthermore, firm size is analysed whether it can moderate the relationship between ESG and firm value. A quantitative approach was adopted in this study with descriptive and causal methods. The sample consists of 31 companies in Indonesia determined through purposive sampling technique. Secondary data was obtained from Refinitiv Eikon for the period 2018-2022. The data was analysed descriptively and using moderation regression analysis. The statistical test results found that ESG directly has a significant negative effect on firm value. The ESG elements were also tested and found that the environmental pillar and social pillar each significantly negatively affect firm value. While the governance pillar has no effect on firm value. The moderation analysis results found that firm size is able to significantly moderate the positive effect of ESG on firm value. This research can provide benefits for academics, policy makers, government, as well as for company management.

Keywords: ESG, Firm Size, Firm Value



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Pengaruh *Board Gender Diversity* dan Struktur Kepemilikan Terhadap Pengungkapan ESG

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Abstract

ESG is an abbreviation for environmental, social and governance. The term ESG is a concept that prioritizes sustainable development, investment or business activities with three main factors or criteria, namely environmental, social and governance. This research is intended to investigate the influence of board gender diversity, managerial ownership and institutional ownership on ESG disclosure. The population in this research is all companies indexed by SRI-KEHATI for the 2019- 2023 period, a total of 45 companies. A sample of 44 companies with 133 observations was determined using a purposive sampling technique. This research uses multiple linear regression analysis techniques with the help of SPSS version 25 software. The results of this research show that board gender diversity has no effect on ESG disclosure, while managerial ownership and institutional ownership have a positive effect on ESG disclosure. The implications of this research support stakeholder theory and the concept of corporate governance and provide suggestions for issuers, investors, regulators, and future research related to ESG disclosure.

Keyword: Board gender diversity, managerial ownership, institutional ownership, ESG Disclosure.



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2547-7852-2 RV

3P (Propel, Plunge, Portray): A Reflective Analysis of the Accountant's Role in Achieving 3P (Profit, People, Planet) in MSMEs Based on Participatory Action Research Approach

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ABSTRAK

Penelitian ini bertujuan untuk mengkonstruksi peran akuntan dalam menanamkan praktik bisnis berkelanjutan pada UMKM. Dalam mengkonstruksi peran tersebut, peneliti menggunakan pendekatan penelitian tindakan partisipatif. Untuk mewakili berbagai jenis profesi akuntansi, penelitian ini menggunakan akuntan pendidik sebagai partisipan. Data dikumpulkan melalui observasi, wawancara, dan forum diskusi kelompok. Setelah melalui proses triangulasi untuk mengecek keabsahannya, selanjutnya data diolah dengan analisis tematik. Penelitian ini berhasil mengkonstruksi peran akuntan dalam menanamkan praktik bisnis berkelanjutan yang terdiri dari tiga pilar peran yaitu 3P: *propel*, *plunge*, dan *portray*. Ketiga pilar tersebut memiliki makna bahwa akuntan adalah sosok yang mampu menjadi penggerak (*propel*) untuk menggerakkan setiap bisnis menuju kondisi yang lebih berkelanjutan. Akuntan dapat bertindak sebagai agen perubahan keberlanjutan dengan terjun (*plunge*) langsung ke dalam praktik bisnis untuk memotivasi, memfasilitasi, dan memulai praktik bisnis berkelanjutan. Akuntan juga merupakan seseorang yang dapat menggambarkan (*portray*) praktik bisnis berkelanjutan yang dilakukan oleh suatu badan usaha dengan berperan sebagai penyusun laporan keberlanjutan. Hasil penelitian ini memberikan makna bahwa dengan rangkap tiga peran tersebut, akuntan dapat semakin meningkatkan kontribusinya dalam membantu badan usaha dalam menerapkan triple bottom line.

Kata Kunci: *Peran Akuntan, Praktik Bisnis Berkelanjutan UMKM, Penelitian Tindakan Partisipatif, Propel, Plunge, Portray*



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GROWTH, POPULATION AND POLLUTION: UNDERSTANDING CARBON EMISSIONS IN ASEAN COUNTRIES

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STIE Jaya Negara Tamansiswa Malang

Abstract

Research Objective: In 11 ASEAN member nations, this study intends to look at how human resources, population density, industrial Activity, and economic Growth affect atmospheric carbon dioxide emissions.

Research Method: The study was carried out between 1999 and 2022 in 11 ASEAN member nations. Using a dynamic threshold panel data model and dynamic analysis as the approach, the variables of human resources, population density, industrial Activity, Economic Growth, and carbon dioxide emissions are the main emphasis.

Research Results: The 'threshold value' of human resources was determined to be 2.772. The human resources index's link to other elements becomes relevant if it surpasses this number. With a value of -0.057 for human resources, it can be seen that as human resources rise, carbon dioxide emissions fall. With a correlation of 0.332, population density and emissions are positively correlated. Further factors that lead to higher emissions are industrial activity (coefficient = 0.007) and economic expansion (coefficient = 0.297). The baseline for carbon dioxide emissions is 1.113, which serves as the model constant.

Originality of the Study: According to this study, economic expansion and improvements in human resources can lead to higher carbon dioxide emissions. On the other hand, emissions can be considerably decreased if human resources are increased over a threshold. This research offers fresh perspectives on how industrial activity and population density affect emissions, with different consequences resulting from different development rates.

Keywords: *Population Density, CO2 Emissions, Human resources, Southeast Asia*



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SYNERGY OF HUMAN CAPITAL AND FISCAL POLICY: CO₂ EMISSION REDUCTION STRATEGY FOR SUSTAINABLE ECONOMIC DEVELOPMENT

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Abstract

Research Objectives: The purpose of this research is to improve our knowledge of how taxes, FDI, government expenditure, and human capital affect carbon dioxide emissions. We look at the point at which increases in human capital quality have a noticeable influence on emissions, how well tax laws work to cut emissions, the effects of unsustainable government expenditure, and how FDI might help advance clean technology. The study also looks at the unobserved variables that influence emissions and the inertia of CO₂ emissions in order to establish economic strategies that promote sustainable development.

Research Methods: This study examines the influence of environmental and economic variables on sustainable development through the use of a dynamic threshold panel data model and an innovative analytical technique that enables the detection of changes in causal linkages over time.

Research Results: The model demonstrates that after reaching a certain threshold, increases in the caliber of human capital have an impact on CO₂ emissions. Taxes that have a negative coefficient of -0.108 show how well higher tax rates work to cut emissions. The correlation between government expenditure and rising emissions is positive ($p = 0.221$), underscoring the need for sustainable spending strategies. Enhancements in human capital can lower emissions, as evidenced by the negative coefficient of -0.128 for human capital, which is substantial at the 1% level. FDI can advance clean technologies even as emissions increase. The significance of long-term intervention is shown by the inertia coefficient of 0.179 on CO₂ emissions. The constant of 0.221 draws attention to unobserved variables and model constraints, highlighting the necessity of an all-encompassing strategy for economic policy.

Originality of the Study: This study integrates dynamic threshold analysis in econometrics, offering a new perspective and significant contribution to formulating effective and sustainable economic policies

Keywords: Human Capital, CO₂ Emissions, Taxes, Government Expenditure, Economic Development



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CARBON DIOXIDE DISCHARGES AND TAXES: ANALYSIS OF THE INFLUENCE OF GNI PER CAPITA, HUMAN DEVELOPMENT INDEX, AND INDUSTRIALIZATION LEVEL

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Abstract

Research Objective: This research aims to determine the fundamental link between development strategies, environmental sustainability, and economic growth. In particular, this research looks at how CO₂ emissions affect how people develop globally and how industrial and tax laws affect the environment and economy. The goal is to offer practical policy suggestions that will both lessen the effects on the environment and promote sustainable economic growth.

Research Method: Using W statistics and Zbar-stat, this study determines the causal relationship between the examined variables. The dynamic threshold panel data model evaluates the threshold's impact on the connection. Data were collected from 40 countries, divided into developed and developing nations according to the World Bank's definition. The study examines CO₂ emissions as the dependent variable and variables such as taxes, GNI per capita, HDI, and industrialization level as the independent variables, covering the period from 1999 to 2022.

Research Results: The Dumitrescu-Hurlin Panel Causality Test and Pesaran's CD test show a worldwide relationship between policy, the environment, and the economy. Changes in CO₂ emissions and GNI per capita have a global impact, affecting environmental and economic policies in other countries. Investment in human development shows a bidirectional relationship with CO₂ emissions, industrialization level, and taxes. Dynamic threshold panel data models show that investment in human development has different impacts on CO₂ emissions depending on its level. This finding emphasizes the importance of considering threshold effects in policies to reduce CO₂ emissions and enhance development.

Originality of the Study: The integration of threshold effects and causality analysis in a global context provides a new insight into the relationship between development plans, environmental sustainability, and economic growth in this study. By showing the relationship between investments in human development and CO₂ emissions, this paper substantially contributes to environmental economics and helps policymakers create more effective and sustainable programs.

Keywords: Economic Growth, Environmental Sustainability, CO₂, Human Development, Tax Policy



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2573-7919-2 RV

POVERTY DYNAMICS IN ASEAN: THE ROLE OF HUMAN CAPITAL AND TAXES IN SHAPING THE ECONOMIC FUTURE

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Abstract

Research Objectives: This research aims to analyze the influence of poverty levels, Carbon dioxide emissions, Industrialization processes, Tax systems, and investment in Human Capital on poverty levels in ASEAN member countries, focusing on threshold values and poverty persistence coefficients to identify interventions effective in reducing poverty.

Research Method: This research uses a dynamic analysis approach through a dynamic threshold panel data model, evaluating 11 ASEAN member countries from 1999 to 2022. The variables observed include poverty levels, carbon dioxide emissions, industrialization processes, tax systems, and investment in human capital.

Research Results: The results show that the human capital index is a critical variable in poverty analysis, with a significant threshold value of 1.881, indicating an enormous impact of changes in the index on poverty levels. The coefficient of 1.112 indicates the persistence of poverty yearly, highlighting the importance of timely and effective interventions. The high carbon dioxide emissions and industrialization coefficients suggest that uncontrolled industrial growth could increase poverty. In contrast, the significant negative coefficients for taxes and human capital suggest that improvements in these factors could reduce poverty.

Research Originality: This research makes a new contribution by integrating dynamic threshold analysis in the ASEAN context, offering a new perspective in understanding the relationship between human capital, economic factors, and poverty.

Keywords: Poverty, Human Capital, ASEAN, Dynamic Thresholds, Poverty Persistence, Industrialization, Taxes, Carbon Dioxide Emissions.



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CORPORATE GOVERNANCE AND STAKEHOLDER TENSION ON THE LEVEL OF SUSTAINABILITY REPORT DISCLOSURE

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Abstract

This study aimed to examine the effect of corporate governance and stakeholder tension on the level of sustainability report disclosure of manufacturing companies listed on the Indonesia Stock Exchange (IDX) that have published sustainability reports or annual reports and used the Indonesian rupiah currency during 2019-2021 period. The sample was selected using purposive sampling technique, resulting in a total of 78 observations from 47 companies. The data is analyzed by using multiple linear regression analysis with SPSS program. This research using Indeks Pengungkapan Corporate Governance (IPCG) based on Komite Nasional Kebijakan Governansi (KNKG) guidelines. The result of this study states that shareholder as a part of stakeholder has a significant positive effect on the level of sustainability report disclosure. Shareholder who has high concentration ownership level on the company means has the power to involve in company's decision-making process and can influence the company to increase sustainability report disclosure. Employee also has a significant positive effect on the level of sustainability report disclosure. Company that has high labor intensity ratio means investing on employee rather than its assets by providing training, compensation, etc. Employee acts as an internal stakeholder has the influence to engage company to increase such disclosure. Corporate governance has no effect on the level of sustainability report disclosure.

Keywords: *Corporate Governance, Shareholder, Employee, The Level of Sustainability Report Disclosure*



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THE INFLUENCE OF COMPANY SIZE AND INDUSTRY TYPE ON THE QUALITY OF SUSTAINABLE DEVELOPMENT GOALS DISCLOSURE

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Abstract

Sustainable development goals (SDGs) merupakan serangkaian tujuan pembangunan berkelanjutan yang diharapkan dapat diwujudkan untuk mencapai kehidupan yang lebih baik. Peran perusahaan di Indonesia dalam mencapai tujuan SDGs dapat diwujudkan dengan melakukan pengungkapan SDGs dalam laporan keberlanjutannya. Pengungkapan SDGs yang berkualitas dapat dinilai dari indikator topik yang diungkapkan sesuai pedoman GRI Standards, serta diukur berdasarkan bentuk penyajiannya. Tujuan penelitian ini adalah untuk menguji secara empiris pengaruh ukuran perusahaan dan tipe industri pada kualitas pengungkapan sustainable development goals. Penelitian ini dilakukan pada perusahaan yang terdaftar di Bursa Efek Indonesia pada tahun pengamatan 2023. Sampel penelitian berjumlah 183 perusahaan yang diperoleh dengan metode nonprobability sampling dan teknik purposive sampling. Teknik analisis data yang digunakan adalah analisis regresi linear berganda. Hasil analisis menunjukkan bahwa ukuran perusahaan dan tipe industri berpengaruh positif pada kualitas pengungkapan SDGs. Hal ini menunjukkan bahwa semakin besar ukuran perusahaan, maka semakin tinggi indeks kualitas pengungkapan SDGs. Selain itu, perusahaan tipe industri high profile memiliki indeks kualitas pengungkapan SDGs yang lebih tinggi dibandingkan dengan tipe industri low profile. Implikasi penelitian mengonfirmasi teori legitimasi dan political cost hypothesis. Perusahaan besar dan termasuk dalam tipe industri high profile cenderung kualitas pengungkapan SDGs-nya tinggi.

Kata Kunci: Kualitas Pengungkapan SDGs, Tipe Industri, Ukuran Perusahaan.



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Hubungan Kinerja *Environment, Social dan Governance* (ESG) dengan Tingkat Utang Perusahaan: Studi Kasus Perusahaan di ASEAN

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Abstract

This research aims to analyze the association between Environmental, Social and Governance (ESG) Performance, which is proxied by ESG scores and corporate debt levels of companies in ASEAN countries, namely Cambodia, Indonesia, Malaysia, Philippines, Singapore, Thailand, and Vietnam. Previous research has focused more on the association between ESG performance and financial performance and not many have examined the association between ESG performance and companies' debt levels. This research also uses period of Covid-19 to test whether the association between ESG and companies' debt levels moderated by Covid-19 period. The ESG scores used in this study were obtained from Eikon Refinitiv. This research sample consists of 944 company years originating from 325 companies listed on the capital markets of 7 ASEAN countries during 2017-2021. The results of this research show that ESG performance is positively and significantly related to company debt levels. This shows that companies with better ESG performance are able to obtain more debt. Another result of this finding is that the Covid-19 pandemic has no effect on the relationship between ESG performance and company debt levels. This research is expected to be able to fill the gap in existing research regarding the influence of ESG performance on company debt levels by taking into account the Covid-19 factor. The limitation of this research is that there are very few companies in ASEAN that have ESG scores. This will create the possibility of differences in results if similar research is carried out with data from countries outside the ASEAN region.

Keywords: *sustainability performance, ESG, firm debt level, Covid-19, ASEAN*



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ESG AND COST OF CAPITAL: A META-ANALYSIS REVIEW

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Abstract

The purpose of this study is to integrate inconsistent findings related to the association between environmental-social-governance (ESG) and cost of capital. It further tests whether the inconsistent findings were moderated by the different types of both ESG measures and cost of capital measures. The study uses a meta-analysis approach to integrate the previous findings on the association. It examines 10 previous studies which represent more than 197,000 observations used in literature. It finds that there is a negative association between ESG and cost of capital. This result remains consistent and robust across different types of ESG measures, cost of capital measures, firms' type, and ESG database provider. Firms who managed to increase their ESG initiative tend to able to reduce its cost of capital. It also identifies that ESG measures and cost of capital measures moderate the association between ESG and cost of capital, underscoring the importance of carefully selecting these metrics in future research. The finding contributes to literature which examines the association between ESG and cost of capital as well as providing further evidence on the robustness.

Keywords: ESG; cost-of-capital; meta-analysis.



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**PENGARUH PENERAPAN *GOOD CORPORATE GOVERNANCE*, AUDIT INTERNAL,
DAN MANAJEMEN RISIKO TERHADAP KINERJA KEUANGAN BANK UMUM
SYARIAH
DI INDONESIA**

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ABSTRACT

This research aims to examine the influence of Good Corporate Governance, Internal Audit and Risk Management on the financial performance of Sharia Banks in Indonesia. This type of research is quantitative research. Population in this research are sharia banks registered on the Otoritas Jasa Keuangan in 2018 – 2021. The sample obtained was 44 of Sharia Banks using purposive sampling technique. Data analysis techniques in this case. The research uses software (SPSS) Statistics version 26. The research results show that Internal Audit has a negative effect on the financial performance. The research results show that Good Corporate Governance and Risk Management influence on the financial performance of Sharia Banks in Indonesia. The results of this research will be able to serve as a guide for further research and help investors make the right decisions.

Keywords : *Good Corporate Governance, Internal Audit, Risk Manajemen, Financial Performance, Sharia Bank*



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SUSTAINABILITY AND TAX INCENTIVES

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Abstract

This study explores the relationship between sustainability practices and tax incentives among firms in Indonesia, utilizing Bloomberg data for the period 2013-2022. Sustainability is measured through the Sustainability Growth Rate (SGR), Environmental Disclosure, Social Disclosure, and Governance Disclosure. Tax incentives are assessed via the Effective Tax Rate (ETR). In light of the increasing emphasis on corporate sustainability, this research aims to determine whether sustainable practices influence tax benefits.

Employing a fixed-effects regression model, the analysis controls for firm-specific characteristics and unobserved heterogeneity. The findings reveal that a higher Sustainability Growth Rate is associated with significant tax incentives, indicating that firms with robust growth in sustainability initiatives benefit from lower tax liabilities. In contrast, the disclosures related to Environmental, Social, and Governance (ESG) factors do not exhibit a significant impact on the Effective Tax Rate.

These results suggest that while overall growth in sustainability practices can yield tax benefits, merely disclosing ESG activities does not suffice to achieve tax incentives in the Indonesian context. This research contributes to the existing literature by highlighting the distinct impacts of various sustainability measures on financial outcomes, particularly in emerging markets.

The study provides valuable insights for policymakers and corporate leaders, emphasizing the need for comprehensive sustainability strategies that go beyond disclosure to achieve both ethical and financial performance. It underscores the potential financial advantages of integrating sustainability into core business operations, particularly through sustained growth in sustainability initiatives.

Keywords: Sustainability Growth Rate, ESG, Tax Incentive, Indonesia Stock Exchange.



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PAYING FOR POLLUTION: CARBON TAX AS A MITIGATION FOR CARBON EMISSION PROBLEM

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ABSTRACT: *This study aims to determine the impact of implementing a carbon tax in various sectors on carbon emissions reduction and government revenue. The effectiveness of implementing the carbon tax in reducing carbon emissions has been debated about the tax paid by the public. So, this research aims to find out whether the implementation of carbon tax can be effective and useful for the country and society. The study sample consists of 24 countries that have implemented a carbon tax to manage carbon emissions and generate government revenue. The method used is multiple regression in STATA. The results of the study show that the implementation of a carbon tax in various sectors has a significant effect on reducing carbon emissions and increasing government revenue. This finding indicates that a carbon tax is essential in all countries as an environmental policy and the most effective way to mitigate carbon emissions. So that it can be a consideration for the country to implement it.*

Keywords: *Carbon Tax, Carbon Emissions, Government Revenue, Environmental Policy.*



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PENGARUH ESG DISCLOSURE TERHADAP KINERJA KEUANGAN DENGAN MANAJEMEN LABA SEBAGAI VARIABEL MODERASI

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Abstract

This research aims to determine the effect of ESG Disclosure on financial performance with earnings management as a moderating variable. The method used is a quantitative method with secondary data obtained from the official website of each company and the official IDX website. The theory in this research uses two theories, legitimacy theory and agency theory. The population in this research is energy sector companies listed on the IDX in 2018-2022. 90 data samples were obtained based on specified sampling criteria and processed using the SPSS application. The results of this research show that ESG Disclosure has a positive effect on financial performance. Earnings management cannot moderate ESG disclosure and financial performance. The limitation of this research is that not all companies publish a sustainability report and apply GRI standards to their reporting. Suggestions for further research are to use a wider population and period and use the latest measurement standards, namely IFRS S1 & IFRS S2.

Keywords: *ESG disclosure, financial performance, earning management, legitimacy theory and agency theory*



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The Value of Foreign Board Members: Evidence from Indonesia's Emerging Market¹

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ABSTRACT

This study investigates the impact of foreign board members on firm performance in emerging markets, specifically focusing on their roles in executive (Board of Directors, BOD) and supervisory (Board of Commissioners, BOC) capacities. Customized indices were employed to assess the home country characteristics of these board members, particularly emphasizing their potential influence when originating from advanced economies. Indonesia, renowned for its attractiveness to foreign investments and support for global talent, provides an ideal context. Panel data regression analysis was conducted on non-financial public firms listed on the Indonesia Stock Exchange from 2013 to 2022. The findings reveal that a higher presence of foreign board members correlates with improved firm performance, notably in financial metrics such as return on assets, with BOD members exerting a significant influence. Additionally, the study highlights that the home country index of board members positively impacts both BOD and BOC roles, enhancing not only financial metrics but also market sentiment, as evidenced by positive effects on metrics like Tobin's Q.

Keywords: corporate governance, firm performance, board structure, foreign board, emerging markets, globalization



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PENGARUH KARAKTERISTIK DEWAN DIREKSI DAN KOMISARIS TERHADAP LUAS PENGUNGKAPAN INFORMASI ESG

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Abstract

The research was proposed as a result of issues regarding the disclosure of ESG information becoming increasingly frequently expressed. Global conditions indicate that businesses are required to have sustainability capabilities so that they can survive for an indefinite period. In its implementation efforts, entities need optimal governance so that disclosure of information regarding ESG can be developed more optimally and provide clear information regarding the entity's sustainability. Good governance can be identified through its governance mechanisms, one of which is how the board of directors and commissioners occupy the highest positions in the entity. Knowing the characteristics of the entity's board of directors and commissioners, it is possible to determine the factors that can influence the extent of ESG information disclosure. Using a quantitative approach, research was conducted on energy sector companies listed on the Indonesia Stock Exchange during 2021 - 2022, and produced 51 entities or 102 data samples for testing regarding factors that influence the extent of ESG information disclosure. The data analysis technique utilizes multiple linear analysis methods. The results obtained stated that 2 of the 6 hypotheses proposed were accepted. So it is known that the size and tenure score of the board of directors and commissioners each have a partial effect. It is known that all dependent variables tested in this study have a simultaneous influence on the dependent variable of 31%

Keywords: *ESG disclosure, board characteristics, sustainability*



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Determinan Pengungkapan *Corporate Social Responsibility* (CSR): Pengaruh Ukuran Perusahaan, *Sales Growth* dan Efek Moderasi *Media Exposure*

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Abstract

The current era of globalization, companies are not only required to seek profits alone, but also must pay attention to social and environmental aspects through the concept of Corporate Social Responsibility (CSR), which is important to implement and disclose in the company's annual report. CSR disclosure is a company's way of communicating its social and environmental activities to stakeholders. This research aims to reveal the influence that company size and sales growth partially and simultaneously have on CSR disclosure which is moderated by media exposure factors. The population in this PE is 11 pharmaceutical sector companies that are listed on the Bursa Efek Indonesia (BEI) and have published company annual reports for 2020 - 2022. The sampling technique used was the saturated technique. A quantitative approach is used in this research with the type of data in the form of secondary data. The research results show that company size and sales growth partially and simultaneously influence CSR disclosure in pharmaceutical sector companies. Media exposure has been proven to be able to strengthen the influence of company size and sales growth on CSR disclosure in pharmaceutical sector companies. It is hoped that the findings of this research will enrich understanding of the role of company size, sales growth and media exposure in encouraging better CSR disclosure practices in the pharmaceutical sector.

Keyword: *CSR, Size, Growth, Media Exposure*



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Does ESG Enhance Firm Performance? Evidence from Indonesia

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Abstract

Objective – This study aims to analyze the impact of Environmental, Social, and Governance (ESG) scores on performance of non-financial sector companies listed on the Indonesia Stock Exchange

Design/Methodology – The study procedures were carried out using multiple linear regression analysis to examine the impact of ESG scores and each of its pillars on performance. The sample population comprised 60 non-financial sector companies listed on the Indonesia Stock Exchange from 2019 to 2022. Bloomberg's ESG scores and annual reports served as data sources for measuring the study variables.

Results – The results showed that environmental, social, and aggregate ESG scores had a positive impact on performance. High scores in each pillar showed companies' commitment and responsibility beyond financial aspects. However, governance scores showed no significant influence on performance.

Study Limitations/Implications – This study did not separate analyses based on each industry sector, thereby failing to comprehensively capture the influence of ESG scores in other sectors. In addition, the limitation of ESG data by Bloomberg for non-financial companies in Indonesia affected the sample population. These results contributed scholarly insights for academics and provided information for investors or management to evaluate policies influencing performance.

Novelty/Originality – The latest data of non-financial sector companies in Indonesia from 2019-2022 was used. The use of the Piotroski F-Score for measuring performance enhanced the comprehensiveness of the measurement methods.

Keywords: ESG, Environmental, Social, Governance, Firm Performance



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ESG DISCLOSURE DAN FIRM PERFORMANCE: BOARD GENDER DIVERSITY SEBAGAI VARIABEL MODERASI

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ABSTRACT

This study was conducted to examine the relationship between ESG disclosure and firm performance as well as the moderating effect of board gender diversity on the relationship. By using a panel data set consisting of 210 samples from a population of 666 manufacturing companies listed on the Indonesia Stock Exchange (IDX) during 2013–2022. Tests were conducted using multiple linear regression tests and moderated regression analysis (MRA) through STATA 17.0. The results showed that ESG disclosure is positively and significantly related to firm performance measured using the Tobins Q proxy but showed insignificant results with the ROA proxy. This study also found that board gender diversity (BGD) is able to positively moderate the relationship between ESG disclosure and firm performance. Thus, this study provides theoretical and empirical insights on the issue of gender diversity in relation to ESG. Regulators and stakeholders, particularly in manufacturing firms in Indonesia, should be aware of the potential effects of engaging in ESG disclosure as well as the benefits of having a diverse gender on the board of directors.

Keywords: *ESG Disclosure, Board of Director, Gender Diversity, Firm Performance*



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TAX AVOIDANCE MODERATES THE EFFECT OF ESG ON FIRM VALUE

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Abstrak

Penelitian ini dilakukan untuk menyelidiki bagaimana tax avoidance dapat memperkuat pengaruh ESG terhadap nilai perusahaan. Model penelitian yang digunakan adalah regresi Weighted Least Square (WLS) dengan sampel sebanyak 100 pengamatan yang berasal dari 20 perusahaan yang mempunyai laporan keuangan berkelanjutan dan terdaftar di Indonesia Stock Exchange selama tahun 2018-2022. Hasil pada hipotesis satu menyatakan ESG memiliki pengaruh yang signifikan terhadap nilai perusahaan. ESG bukan hanya tentang memenuhi tanggung jawab sosial perusahaan, tetapi juga merupakan strategi bisnis yang baik untuk meningkatkan nilai perusahaan dalam jangka panjang. Sedangkan hasil pada hipotesis kedua menyatakan tax avoidance akan memperkuat hubungan antara ESG dengan nilai perusahaan. Tax avoidance yang dilakukan perusahaan digunakan agar nilai perusahaan meningkat. Penelitian ini sejalan dengan teori stakeholder dan legitimasi, dimana perusahaan bertanggung jawab kepada pihak yang berkepentingan dengan perusahaan dan mengamati dampak praktik tax avoidance dengan tujuan meningkatkan reputasi perusahaan.

Kata Kunci: ESG, Hutang, Nilai Perusahaan, Penghindaran Pajak, Tingkat Pengembalian Aset



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GREEN INTELLECTUAL CAPITAL DISCLOSURE: IMPACT ON ENVIRONMENTAL PERFORMANCE AND FIRM VALUE IN INDONESIA

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Abstrak: Adanya trend lingkungan hidup yang terjadi secara internasional yang menyebabkan bertumbuhnya pemangku kepentingan yang berorientasi pada lingkungan. Oleh karena itu pengelolaan organisasi yang berhubungan dengan lingkungan hidup yang dilakukan perusahaan memiliki peran yang penting dalam memberikan informasi yang dapat dianggap sebagai keunggulan kompetitif perusahaan. Masih sedikitnya penelitian yang membahas mengenai pengaruh pengungkapan modal intelektual hijau terhadap nilai perusahaan. Penelitian ini mengisi adanya gap riset dengan cara menganalisis kontribusi dari pengungkapan modal intelektual hijau dalam mendorong nilai perusahaan melalui kinerja lingkungan perusahaan. Penelitian ini bertujuan untuk menganalisis bukti empiris mengenai pengaruh pengungkapan modal intelektual hijau terhadap nilai perusahaan yang dimediasi oleh kinerja lingkungan. Sampel penelitian ini adalah perusahaan di sektor non keuangan yang terdaftar pada Bursa Efek Indonesia (BEI) dan mengikuti PROPER pada tahun 2019-2021 dengan total 31 perusahaan. Temuan analisis statistik dari penelitian ini menunjukkan bahwa pengungkapan modal intelektual hijau mempengaruhi nilai perusahaan. Selanjutnya, kinerja lingkungan perusahaan berhasil memediasi hubungan antara modal intelektual hijau secara parsial. Kontribusi dari penelitian ini ialah memberikan informasi yang dapat mendorong pemerintah mengenai urgensi dari adanya regulasi yang mengatur terkait konsep hijau yang diungkapkan perusahaan.

Kata Kunci: pengungkapan modal intelektual hijau, nilai perusahaan, kinerja lingkungan



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Enhancing Sustainability Performance: The Critical Role of CFO Professional Experience in Moderating Sustainability Assurance Outcomes - Insights from Indonesia

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Abstract

This research examines the relationship between sustainability assurance (SA) and sustainability performance (SP) and evaluates the moderating effect of CFO professional experience on the relationship. The sample used includes all companies in Indonesia, both financial and non-financial sectors, listed on the Indonesia Stock Exchange (IDX) during the 2017-2021 period, with a total of 641 observations. In testing the hypothesis, this study applies the Ordinary Least Squares (OLS) regression model, robustness tests, and additional analysis to strengthen the findings. The results show a positive correlation between SA and SP, which is reinforced by a CFO with experience as an auditor in Big 4 firms (CFOBIG4). However, a CFO with professional experience as an accountant (CFOACCOUNT) does not enhance the relationship between SA and SP. Additional analysis reveals that SA affects SP, and CFOBIG4 amplifies the effect in non-sustainability-sensitive firms. This research offers valuable insights for stakeholders and executives. It underscores the importance of considering the professional experience of auditors in Big 4 firms' CFOs in making decisions related to sustainability assurance. By doing so, firms can enhance their sustainability performance, thereby contributing to the broader sustainability goals. Several reasons support the novelty of this research. First, the vital role of CFOs with professional experience as accountant or auditor in Big 4 firms on SA results in increasing SP. Second, we use data from companies in developing economies.

Keywords: CFO professional experience, Sustainability assurance, Sustainability performance



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Moderating Impact of CEO Power on The Relationship between Tax Aggressiveness and ESG (Environment, Social, and Governance)

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Abstract

This research aims to investigate the impact of tax aggressiveness on ESG and examine the role of CEO Power as a moderating variable that can increase the influence of tax aggressiveness on ESG. This study used 129 companies' annual reports from the 2021–2023 period that were listed on the Indonesian stock exchange as the sample for its moderated regression analysis (MRA) with the STATA program. The findings demonstrated how tax aggressiveness affects ESG as determined by GRI. In other words, the higher tax aggressiveness made the company improve decrease ESG. This research also shows that CEO Power as a moderation variable is proven empirically able to increase the influence of tax aggressiveness influences ESG. This study shows how important gender diversity is to the development of the ESG strategy and the standing of businesses. Therefore, promoting gender diversity in corporate decision-making will help the world's main governments and policymakers achieve the Sustainable Development Goals (SDGs).

Keywords: Tax Aggressiveness, ESG, CEO Power



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2773-8430-1-RV

CORPORATE SOCIAL RESPONSIBILITY DAN KINERJA PERUSAHAAN

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Abstract

This study aims to determine the effect of Corporate Social Responsibility (CSR) connections on company performance through financial performance and market performance. The Objects in this study are companies that have successfully PROPER Gold, Green, and Blue ratings in the 2021 – 2022 period. Sample were taken using a purposive sampling method. The sample selected in this study amounted to 179 companies. The method used in this study is panel data regression analysis. The results in this study indicate that Corporate Social Responsibility (CSR) have a positive influence on company performance. The control variables used in this study are firm size and leverage.

Keywords: *Corporate Social Responsibility (CSR), company performance, financial performance, market performance, firm size, leverage, and PROPER*



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INSTITUTIONAL OWNERSHIP AND CORPORATE SUSTAINABILITY PERFORMANCE: AN ANALYSIS OF THE INFLUENCE OF STAKEHOLDER ENGAGEMENT AS A MEDIATING VARIABLE

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Abstract: *This study aims to analyze the mediating effect of stakeholder engagement on the relationship between institutional ownership and corporate sustainability performance. Employing a combination of agency theory and stakeholder theory, we present a research framework for the relationship between institutional ownership and sustainability performance with stakeholder engagement as the mediation variable. The results of the mediation regression analysis of 486 sample observations of firms listed on the Indonesia Stock Exchange from 2017 to 2022 indicate that stakeholder engagement mediates the influence of institutional ownership on corporate sustainability performance. The findings of this study contribute new insights to the literature on the impact of institutional ownership on sustainability performance, mediated by stakeholder engagement. This research provides theoretical insights and practical guidance for companies to strengthen relationships with stakeholders to achieve sustainability goals.*

Keywords: *Institutional ownership, Stakeholder engagement, Corporate sustainability performance, Mediation regression, Indonesia*



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Carbon Information Disclosure Influence Factors: Political Connection, Green Investment, and ESG in Indonesian Mining and Mining Service Companies

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Abstract

This study aims to examine the effect of political connection (PC) and green investment (GI) on carbon information disclosure (CID) and the moderating effect of environmental, social, and governance (ESG) on the relationship between green investment (GI) and carbon information disclosure (CID). This study uses data from companies in the mining and mining services sector listed on the Indonesia Stock Exchange from 2017 to 2021. It uses the ordinary least squares (OLS) analysis model. This study found that PC and GI positively affect CID. ESG strengthens the relationship between GI and CID. This study also performs robustness testing by coarsened exact matching method and Heckman to corroborate the results and deepen additional analysis with non COVID-19 era and COVID-19 era, as well as large-small director. This research underscores companies' need to integrate ESG factors into their business strategies proactively. Incorporating ESG considerations enhances corporate sustainability and aligns with growing stakeholder expectations and regulatory demands. Furthermore, leveraging political connections and investing in green initiatives can significantly improve the transparency of carbon disclosure practices, thereby fostering greater trust and accountability with stakeholders. By doing so, companies can position themselves as leaders in sustainability, attracting investment, and gaining a competitive edge in the market. ESG factors are used for the first time to strengthen the relationship between GI and CID. To the best of our knowledge, this study is the first to investigate this issue in one of the world's biggest countries that produce carbon emissions.

Keywords: Carbon Information Disclosure, Political Connection, Green Investment, ESG



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THE POWER OF INTEGRATED REPORTING: MARKET RESPONSES AND THE ROLE OF CORPORATE REPUTATION

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Abstract

This study looks into the market reaction to the adoption of Integrated Reporting (IR) among businesses listed on the Indonesia Stock Exchange, as well as the function of corporate reputation as a moderating factor. Descriptive analysis indicated no significant corporate reputation, size, or leverage differences between IR adopters and non-adopters. Companies who implemented IR, on the other hand, showed better growth and a more positive market response, as measured by the Cumulative Abnormal Return (CAR), compared to non-adopters. The investigation undertaken before and after the COVID-19 pandemic yielded consistent results, with IR adoption positively influencing market responses regardless of the period.

Hypothesis testing utilizing the Common Effect model demonstrated that IR adoption had a beneficial impact on market response, consistent with signaling theory, which emphasizes the benefits of transparent and thorough reporting. However, company reputation, as measured by the company Image Index (CII), had no meaningful impact on the market's reaction to IR and did not mitigate the association between IR adoption and market response. These data imply that while the market rewards IR for its transparency, a company's previous reputation has little impact on this perception.

This research has substantial consequences for businesses, investors, and standard setters. Companies are encouraged to use IR to improve market perception and garner favorable investor responses. Investors should regard IR adoption as a key component in their investing decisions. Policymakers should promote IR practices to increase market transparency and efficiency. To further understand the dynamics of IR, reputation, and market responses, future research should include bigger sample numbers, longitudinal studies, and cross-country comparisons.

Keywords: *company reputation; corporate image index; integrated reporting; market response*



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PENGARUH *ESG PERFORMANCE* TERHADAP *CREDIT RATING* DAN DAMPAKNYA TERHADAP *COST OF DEBT* EMITEN BURSA EFEK INDONESIA

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Abstract

The purpose of this study is to examine the effect of ESG performance on credit rating and its impact on the cost of debt. This research is a quantitative study using data on companies listed on the Indonesia Stock Exchange for five years (2020-2024). The data was analysed using Path Analysis using Amos. The expected research results are that ESG performance has a positive effect on credit rating and a negative effect on the cost of debt. Credit rating is believed to be a variable that can mediate the relationship between ESG performance and cost of debt. This research contributes to strengthen the position of ESG performance as relevant information for business decision making.

Keywords: *ESG Performance, Credit Rating, Cost of Debt*



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PENGARUH PENGUNGKAPAN *ENVIRONMENTAL, SOCIAL, AND GOVERNANCE* (ESG) TERHADAP KINERJA PERUSAHAAN DENGAN KOMPENSASI EKSEKUTIF SEBAGAI VARIABEL MODERASI

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ABSTRACT

This study aims to analyze the impact of Environmental, Social, and Governance (ESG) disclosure on Company Performance, with Executive Compensation as a moderating variable. The research focuses on companies listed in the ESGQKEHATI index on the Indonesia Stock Exchange (IDX). The analytical method used is Moderated Regression Analysis (MRA). The sample consists of 26 companies observed over the period from 2019 to 2023. The research findings indicate that ESG Score Risk significantly affects Return on Assets (ROA) and Price to Book Value (PBV). However, Executive Compensation does not significantly moderate the influence of ESG Score Risk on Return on Assets (ROA). Nevertheless, Executive Compensation significantly strengthens the impact of ESG Score Risk on Price to Book Value (PBV).

Keywords: *ESG, company performance, executive compensation*



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SUSTAINABLE FINANCE THROUGH TRADE RECEIVABLE EXCHANGE: EVIDENCE FROM BANGLADESH

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Abstract

A large amount of money in the economy remains tied in the form of trade receivables that are created from the business to business (B2B) transactions among the firms. Firms have already invested their funds in the business activities that generate the invoices (trade receivables). Firms generally wait for 30 days, 60 days, 90 days and so on for the payment of the invoices. But most of the firms often cannot afford this long wait-time that leads to business losses, lost business opportunities and others. Particularly MCSMEs (micro, cottage, small and medium enterprises) cannot bear this lost opportunity cost. SMEs represent 90 percent of business and more than 50 percent of employment in the world economy. The formal MCSMEs contribute 40 percent to GDP in the emerging economies. In these economies, 51 percent of MCSMEs close business due to the lack of finance, particularly the working capital that can be catered with the help of the encashment of trade receivables through TRX (trade receivable exchange) digitally (not with conventional paper money). The large corporates may also avail this mode of financing. The study explores how firms may apply this innovative financing digitally to address their financial needs that may facilitate their sustainable development in Bangladesh using 5400 firm year observations of the period of 2014 – 2019. The study measures the impact of this financing using the empirical models of multiple regression. The proxies used to measure the impact include return on assets (ROA), return on equity (ROE), current ratio (CR), internal growth rate (IGR) and sustainable growth rate (SGR).

Key Words: *Encashment, Trade Receivables, B2B, TRX, Digital Financing, Sustainable Development, Sustainable Financing*



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Scale Up Investment Interest: Subjective Norms and Financial Literacy

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STIE Nganjuk

Abstract

A search on the Google search engine regarding investment terms in Indonesia up to 2023 shows an ever-increasing trend, meaning that public curiosity about information about investment is quite high, especially among the productive age group and students. When information appears, someone will look for that information and also other additional information to support something they are interested in from existing knowledge.

A part from that, knowledge about finance/financial literacy among some people, especially students, is still low, so these two things are important to research and then find the right solution through hypothesis testing.

This research aims to examine the increase (scale up) of investment interest through subjective norms and financial literacy in students. Observations were carried out for 65 sixth semester students of the Nganjuk College of Economics. This research is quantitative research and uses Structural Equation Modeling (SEM). The results of the analysis in this research state that subjective norms and financial literacy have a positive influence on investment interest among students.

Keywords: *Investment interest; subjective norms; and financial literacy*



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AKUNTANSI DALAM PERSPEKTIF BUDAYA LOKAL STUDI ETNOGRAFI PADA KENDURI DURIAN WONOSALAM KABUPATEN JOMBANG

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ABSTRACT

This study aims to find out the meaning of accounting in society and how accounting practices have been implemented in the local culture of Kenduri Durian Wonosalam, by finding out how the Wonosalam people interpret Kenduri Durian which has become a tradition since 2012 until now. This study used a qualitative research method with an ethnographic approach in Wonosalam District, Jombang Regency, East Java. The results of this study indicate that accounting is a very important financial record to be accounted for. The accounting practices applied to Kenduri Durian activities are still simple, such as only recording income and expenses. This is very different from the accounting practices of durian farmers. They do not keep financial records due to a lack of knowledge about accounting, so durian farmers usually use money directly from the business. them to meet their daily needs, they consider this the same as household accounting where it is also very rare for people to keep financial records in the household.

Keywords : Accounting, Kenduri Durian, Ethnography.



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***PENGARUH AUDIT TENURE, COMPANY SIZE, LEVERAGE DAN PROFITABILITAS
TERHADAP INTEGRITAS LAPORAN KEUANGAN PADA PERUSAHAAN BUMN***

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Abstract

Financial report information as the main essence in decision-making should be accurately and honestly depict the financial condition and performance of the company. Thus, the information contained in the financial statements must have high integrity. This research is motivated by the numerous fraud cases that have occurred in state-owned enterprises (BUMN), along with COVID-19, which has had a significant impact on Indonesia in all aspects, particularly the economy, where BUMNs play a crucial role in national revenue. This situation may affect the reliability of the financial information presented by the companies. This study employs a quantitative method to examine 18 BUMN companies from 2019 to 2022. The results indicate that audit tenure and leverage have a negative effect on the integrity of financial statements. Meanwhile, company size and profitability have a positive effect on the integrity of financial statements. Based on this research, it is recommended that companies be more cautious when presenting financial information to avoid accounting information fraud. This is not only important for management in decision-making but also crucial for investors, who rely on financial statement information to make informed investment decisions. Thus, this research makes a significant contribution to strengthening trust in the integrity of financial statements as a basis for making sound decisions.

Keywords: *audit tenure, company size, leverage, profitability, integrity of financial statements*



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DETERMINANTS OF THE LEVEL OF DISCLOSURE OF LOCAL GOVERNMENT FINANCIAL STATEMENTS IN EAST JAVA PROVINCE

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Abstrak

Penelitian ini dilatarbelakangi oleh rendahnya tingkat pengungkapan Laporan keuangan Pemerintah Daerah baik di Indonesia maupun di Provinsi Jawa Timur. Pengungkapan laporan keuangan sangat penting dilakukan sebagai bentuk tanggung jawab pemerintah daerah dalam mengelola keuangan. Kurangnya tingkat pengungkapan dalam Laporan Keuangan Pemerintah Daerah menjadi masalah penting dalam penyajian laporan keuangan karena menunjukkan lemahnya kepatuhan dan ketertiban pemerintah daerah terhadap Standar Akuntansi Pemerintah. Oleh karenanya penelitian mengenai kepatuhan dalam pengungkapan Laporan Keuangan Pemerintah Daerah dan faktor-faktor yang mempengaruhi merupakan hal yang penting dilakukan sebab memberikan gambaran mengenai perbedaan tingkat pengungkapan Laporan Keuangan, faktor-faktor yang mempengaruhi serta sebagai gambaran atau petunjuk mengenai kondisi pemerintah pada waktu tertentu. Tujuan dari penelitian ini adalah untuk menganalisis dan menjelaskan faktor-faktor yang mempengaruhi tingkat pengungkapan laporan keuangan pemerintah daerah. Penelitian dilakukan dengan metode kuantitatif yang berfokus pada Kabupaten dan Kota di Provinsi Jawa Timur. Pada penelitian kuantitatif ini menggunakan data sekunder berupa laporan keuangan pemerintah yang diperoleh dari situs BPK RI Perwakilan Jawa Timur. Pengambilan sampel menggunakan eknil sampel jenuh dengan total sebanyak 114 LKPD. Data diolah dengan teknik analisis data regresi linier berganda menggunakan aplikasi SPSS. Hasil dari penelitian ini diperoleh kesimpulan bahwa terdapat tiga faktor yang mempengaruhi tingkat pengungkapan LKPD. Faktor-faktor tersebut diantaranya ukuran pemerintah daerah, ukuran legislatif dan tingkat ketergantungan. Selain itu, berdasarkan hasil analisis rendahnya tingkat pengungkapan laporan keuangan pemerintah daerah di Provinsi Jawa Timur disebabkan oleh beberapa hal salah satunya yaitu penyajian CaLK yang tidak terperinci sehingga poin pengungkapan wajib yang tertera pada Peraturan Pemerintah Nomor 71 Tahun 2010 tidak terpenuhi.

Kata Kunci: Tingkat pengungkapan laporan keuangan, ukuran pemerintah daerah, ukuran legislative, umur administratif, tingkat ketergantungan



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2406-7917-1-RV

KINERJA KEUANGAN DAN KINERJA LINGKUNGAN MEMODERASI PROFIL PERUSAHAAN DALAM DISCLOSURE *CORPORATE SOCIAL RESPONSIBILITY* PERUSAHAAN

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Abstract

The aim of this research is to test and analyze the influence of financial performance and environmental performance on Corporate Social Responsibility (CSR) disclosure with company profile as a moderating variable. In the era of industrial revolution 4.0, companies are required to increase productivity through the use of advanced technology, but often ignore social and environmental responsibilities which have an impact on ecosystem damage and social conflict. Based on Law no. 40 of 2007 and Law no. 25 of 2007 in Indonesia, companies are obliged to carry out social and environmental responsibilities. Mining companies listed on the BEI (BEI) for the 2018-2022 period are the research sample. The data analysis techniques used are multiple linear regression and moderated regression. The variables analyzed include profitability, leverage, company size, environmental performance, and company profile. The research results show that leverage and environmental performance influence CSR disclosure, while profitability and company size have no influence. Company profile does not moderate the influence between independent variables and CSR disclosure. These findings indicate that companies with good financial performance do not always prioritize CSR disclosure, and that good environmental performance is more likely to encourage broader CSR disclosure. This research makes an important contribution in understanding the factors that influence CSR disclosure and how companies can increase their transparency and accountability towards stakeholders.

Keywords: *financial performance, environmental performance, CSR disclosure, company profile*



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2416-7506-2-RV

PENGARUH GREEN ACCOUNTING DAN INTELLECTUAL CAPITAL TERHADAP NILAI PERUSAHAAN DENGAN STRATEGI BISNIS SEBAGAI VARIABEL MODERASI (STUDI KASUS PADA PERUSAHAAN SEKTOR BATU BARA DAN PERUSAHAAN SEKTOR MAKANAN DAN MINUMAN YANG TERDAFTAR DI BEI 2018-2022)

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Abstract

The purpose of this study is to examine the effect of green accounting and intellectual capital on company value with business strategy as a moderating variable. The population of this research is 10 coal sector companies and food and 10 beverage sector companies listed on the Indonesia Stock Exchange 2018-2022. Using a purposive sampling approach, 20 companies were selected as research samples. The hypothesis in this research was examined using SPSS software and multiple linear regression models with Moderated Regression Analysis (MRA). According to the findings of this research, it shows that green accounting has a significant positive effect on company value in the coal sector company test, and an insignificant negative effect on food and beverage sector companies, intellectual capital has a significant positive effect on the company value of companies in the coal sector and sector companies. food and beverage, green accounting has a significant negative effect on company value which is moderated by business strategy in coal sector companies, and has a positive effect on food and beverage sector companies. Intellectual capital has a significant positive effect on company value which is moderated by business strategy in coal companies and food and beverage companies. The implication of this research is that it can be useful to find out what influence green accounting, disclosure of intellectual capital and business strategies will have on companies generating profits related to the value of the company in the eyes of the public.

Keywords: Green Accounting, Intellectual Capital, Business Strategy, Firm Value



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2444-7588-1-RV

**DAMPAK DANA TRANSFER DAN FLYPAPER EFFECT
PENDAPATAN ASLI DAERAH PADA BELANJA MODAL
(KAJIAN EMPIRIS DI KABUPATEN/KOTA SE SULAWESI TENGAH)**

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Abstract

Fiscal decentralization in Indonesia aims to improve people's welfare through regional spending, including capital spending. However, in reality, transfer funds from the central government are still the main source for the regions. This research examines the influence of Regional Original Income (PAD), General Allocation Funds (DAU), and Special Allocation Funds (DAK) on capital expenditure in districts/cities throughout Central Sulawesi during the period 2018 – 2022. This research uses a census method with 65 sample, namely all districts/cities in Central Sulawesi. Secondary data in the form of local government financial reports was obtained from the Ministry of Home Affairs website. The data analysis technique uses multiple linear regression. The research results show that PAD and DAK have a positive and significant effect on capital expenditure. This means that the higher the PAD and DAK, the higher the capital expenditure. However, DAU did not show a significant effect. This shows the existence of the Flypaper Effect phenomenon, where an increase in DAU does not encourage a proportional increase in capital expenditure. This research has implications for efforts to maximize regional income sources and fulfilling capital expenditure which is important to achieve financial independence, without relying on transfer funds from the central government.

Keywords: *Original Regional Income, General Allocation Fund, Special Allocation Fund, Capital Expenditure, Flypaper Effect.*



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ANALISIS FAKTOR-FAKTOR YANG MEMENGARUHI KUALITAS LAPORAN KEUANGAN PEMERINTAH KAB SUMBAWA DENGAN SISTEM PENGENDALIAN INTERNAL SEBAGAI VARIABEL MODERASI

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Abstrak

Penelitian ini dilatarbelakangi terdapat peningkatan opini hasil pemeriksaan BPK terhadap Laporan Keuangan Pemerintah Daerah (LKPD) pada tahun 2017 hingga 2021. Namun pada LKPD tahun 2022 terjadi penurunan opini, salah satunya adalah kab sumbawa yang mendapat opini WDP setelah mampu mempertahankan opini WTP selama 12 tahun. Tujuan dari penelitian untuk mengetahui pengaruh kompetensi sumber daya manusia dan pemanfaatan teknologi informasi terhadap kualitas laporan keuangan pemerintah Kabupaten Sumbawa dengan sistem pengendalian internal sebagai variabel moderasi. Penelitian ini menggunakan metode kuantitatif dengan menggunakan data primer berupa kuesioner. Populasi dalam penelitian ini adalah seluruh staf bagian keuangan di seluruh SKPD Kabupaten Sumbawa sebanyak 60 orang. Dalam penelitian ini penulis mengambil sampel dengan menggunakan teknik purposive sampling pada 30 SKPD dengan kriteria yang digunakan atas beberapa pertimbangan. Pengujian hipotesis dalam penelitian ini menggunakan analisis SEM-PLS melalui aplikasi SmartPLS 4.0. Hasil penelitian ini menunjukkan bahwa Kompetensi Sumber Daya Manusia dan Pemanfaatan Teknologi Informasi berpengaruh positif terhadap Kualitas Laporan Keuangan Pemerintah Daerah. Sistem Pengendalian Informasi tidak mampu memperkuat pengaruh Kompetensi Sumber Daya Manusia terhadap Kualitas Laporan Keuangan Pemerintah Daerah, sedangkan Sistem Pengendalian Informasi mampu memperkuat pengaruh Pemanfaatan Teknologi Informasi terhadap Kualitas Laporan Keuangan Pemerintah Daerah.

Kata Kunci : Kompetensi Sumber Daya Manusia, Pemanfaatan Teknologi Informasi, Sistem Pengendalian Internal, Kualitas Laporan Keuangan Pemerintah Daerah



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2512-7819-1-RV

DAMPAK TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN TERHADAP PENGHINDARAN PAJAK PERUSAHAAN YANG TERDAFTAR DI BEI TAHUN 2020- 2023

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Abstract: *This research aims to determine whether or not there is an impact of social and environmental responsibility costs on corporate tax avoidance in companies listed on the IDX from 2020 to 2023. Considering the widespread disclosure of CSR accompanied by news related to tax avoidance in Indonesia, that makes this topic interesting to be researched. This research uses quantitative data with cross section and time series data. The data taken are companies registered on the IDX from 2020 to 2023 from all industries except the financial industry which specifically discloses overall CSR costs, resulting in a total of 136 companies. The results of the research state that CSR costs do not affect tax avoidance with the BTM proxy as seen from the significance results of the regression tests carried out. The small number of companies that disclose CSR costs and the short research time are the limitations in this research. Overall, it is hoped that this research will provide benefits for company management, regulators or government, academics and researchers themselves.*

Keywords: *Corporate Social Responsibility, Corporate Tax, Corporate Tax Avoidance*



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2515-7770-2-RV

**ANALISIS PERLAKUAN AKUNTANSI ASET BIOLOGIS PADA BUDIDAYA
PERIKANAN BERDASARKAN PSAK 69
(STUDI KASUS UMKM SEMAR FISH)**

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Abstract

This study aims to determine the treatment of biological assets in Semar Fish based on PSAK-69. This research uses an interpretive paradigm using qualitative studies. The Analysis process is carried out based on conformity regarding the recognition, measurement, and reporting of biological assets. This study uses primary data sources in the form of interviews with business owners and their employees and secondary data in the form of documentation obtained from asset records, total number of assets and financial statement documents in the previous year. There are several findings after conducting the analysis, namely that Semar Fish measures biological assets based on the acquisition price added to the costs incurred during the cultivation process. Second, for the disclosure of biological assets, Semar Fish has not depreciated and depreciated rates on catfish. Catfish that have reached harvest age are only sold based on their market price. Third, Semar Fish conducts manual financial records and only records sales results, seed purchase costs, cultivation preparation costs, and indirect cost allocation attached to the cultivation process. Broadly speaking, the Semar Fish company recognizes biological assets in the form of catfish that are still in the form of seeds so that the fish can be harvested and produce economic value. The measurement of biological assets is still not carried out in detail because it is measured based on the acquisition price added to the costs incurred during the cultivation process. And for the disclosure of ase, it has still not been disclosed according to PSAK 69 because it only does manual bookkeeping and only records the costs incurred during the maintenance process and the proceeds from the sale of catfish, but has not depreciated the catfish that has been harvested.

Keywords: *Biological Assets, Accounting Treatment, PSAK 69*



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2519-7783-2-RV

ANALISIS PERLAKUAN AKUNTANSI ASET BIOLOGIS MENURUT PSAK 69 DENGAN PENDEKATAN NILAI WAJAR (STUDI KASUS PADA ABDI FARM)

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Abstract

The purpose of this study is to determine the suitability of disclosure, measurement, and recognition of biological assets to PSAK 69. The novelty of the research lies in the object of research where the object of this research was taken from one of the many cattle farmers in the village of Cukal. To find out the purpose of this study using descriptive qualitative method analysis by interviewing and observation on Abdi farm cattle farms located in Bakal village, Pujon district. The results of this study state that in terms of measurement, Abdi farm has used fair value when buying and selling assets that are in accordance with PSAK 69. However, the disclosure of biological assets on Abdi farm has not been in accordance with PSAK number 69 because there is no written record of the transactions that occurred. The recognition of biological assets on Abdi farm is in accordance with PSAK 69 because Abdi farm has recognized agricultural products from biological assets owned by Abdi farm, namely milk as its supply.

Keywords: Aset Biologi, PSAK, Pengakuan, Pengukuran



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2555-7872-2-RV

HOW DOT COM BUBBLE TRIGGERED RECESSION? A COMPREHENSIVE ANALYSIS OF FINANCIAL METRICS AND STOCK PRICE DYNAMICS OF US COMPANIES

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Abstract

In the backdrop of the late 1990s and early 2000s, characterized by the dot-com era's exuberance, this research delves into the profound impact of the dot-com bubble on the US economy. Fueled by rampant venture capital investments and soaring investor confidence, this period witnessed explosive growth in technology companies, ultimately leading to a financial bubble. The objective of this study was to investigate the repercussions of the dot-com bubble and subsequent recession, shedding light on how independent variables like total sales, total assets, net income, and total debt influenced share prices during these critical phases. Using a sample of 30 US companies that were active during the dot-com era and were affected by the bubble and subsequent recession, financial data for the period of 1995-2011, including total assets, net income, total debt, and share prices, were collected and analyzed using EViews software. Multiple regression analysis was employed to identify the impact of the dot-com bubble on the financial performance of the selected companies, and the analysis compared the financial performance of the selected companies before and after the dot-com bubble and subsequent recession. The results showed that Total Sales, Net Income, and Total Debt have a positive effect on Share Price, while Total Assets have a negative effect on Share Price. The findings reveal that the overvaluation of sales and assets during the bubble significantly affected share prices, with growth-focused strategies leading to inflated stock values. Moreover, high leverage levels exposed companies to market fluctuations, resulting in bankruptcies and restructurings. The research underscores the importance of prudent financial management and regulatory oversight while providing crucial insights into the enduring impact of the dot-com bubble on the US stock market. These findings hold significant implications for understanding the vulnerabilities of emerging markets and the importance of maintaining a balanced perspective on financial exuberance

Keywords: *Dot com bubble, Recession, Total sales, Total Assets, Net Income, Total Debt, Stock Price.*



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KOMBINASI BISNIS DALAM KONTEKS PERKEMBANGAN EKONOMI GLOBAL DAN STUDI KASUS

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Abstrak

Pada era globalisasi modern ini, kombinasi bisnis setidaknya menjadi strategi yang cukup penting bagi perusahaan untuk tetap bertahan dan tumbuh di pasar yang semakin kompleks dan juga kompetitif dalam hal ekonomi. Kombinasi bisnis ini dapat dimungkinkan terjadi dalam berbagai bentuk, termasuk seperti halnya merger, akuisisi, aliansi strategis, dan joint venture. Artikel ini akan membahas beberapa konsep, jenis, manfaat, hingga tantangan kombinasi bisnis. Juga implikasinya dalam konteks ekonomi global yang semakin hari akan terus berubah. Dalam dinamika ekonomi global yang terus berubah dengan cepat, fenomena seperti kombinasi bisnis, baik melalui proses merger, akuisisi, atau aliansi strategis dapat menjadi salah satu strategi utama bagi perusahaan untuk terus mengoptimalkan pertumbuhan, meningkatkan daya saing, dan juga memanfaatkan peluang pasar (Biduri & Hariyanto, 2020). Kombinasi bisnis ini juga setidaknya mencerminkan adaptasi strategis perusahaan terhadap berbagai tantangan dan peluang pada lingkungan bisnis yang kompleks dan dinamis.

Kombinasi bisnis tidak hanya berupa upaya untuk menggabungkan sumber daya dan kemampuan antara beberapa perusahaan yang terlibat saja, melainkan juga memiliki implikasi yang penuh terhadap berbagai aspek ekonomi, termasuk seperti halnya pasar tenaga kerja, investasi modal, hingga regulasi industri. Dalam konteks ini, penting untuk memahami dinamika, manfaat, serta tantangan yang terkait dengan kombinasi bisnis ini. Karena memang sangat krusial bagi pemangku kepentingan ekonomi, mulai dari pengusaha hingga regulator maupun konsumen.

Artikel ini setidaknya akan menjelajahi berbagai aspek penting dari proses kombinasi bisnis dalam konteks ekonomi internasional. Tulisan ini juga akan mengeksplorasi bagaimana proses kombinasi bisnis mampu mempengaruhi pertumbuhan ekonomi, kestabilan pasar, inovasi teknologi, serta peran penting sebuah regulasi dalam mengelola dampak sosial dan ekonomi dari proses integrasi perusahaan. Dengan memahami dinamika yang kompleks ini, setidaknya dapat diketahui mengenai dampak yang lebih luas dari fenomena kombinasi bisnis terhadap ekonomi saat ini hingga masa depan. Melalui analisis yang panjang ini, diharapkan pembaca dapat memperoleh suatu wawasan yang lebih baik lagi tentang bagaimana kombinasi bisnis yang tidak hanya menjadi faktor penggerak pertumbuhan ekonomi saja, melainkan juga sebuah cara untuk mengelola risiko dan menciptakan nilai plus dalam model ekosistem bisnis yang semakin terhubung secara umum.



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THE ROLE OF APIP AND CAPITAL EXPENDITURE ON THE ACHIEVEMENT OF LOCAL GOVERNMENT SDGS 9 IN INDONESIA

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Abstrak

Selaras dengan prioritas kinerja pemerintah yang saat ini memfokuskan pada percepatan dan kelanjutan pembangunan infrastruktur, penelitian ini bertujuan untuk mengeksplorasi pencapaian tujuan pembangunan berkelanjutan SDGs 9. Salah satu faktor penting dalam mendukung pertumbuhan ekonomi dan peningkatan kesejahteraan masyarakat. Berfokus pada pembangunan infrastruktur yang tangguh, mendukung industrialisasi yang inklusif dan berkelanjutan, serta inovasi, pada kemampuan Aparat Pengawasan Intern Pemerintah (APIP) dan pengendalian anggaran demi pencapaian SDGs di Indonesia. Penelitian ini menggunakan metode kuantitatif dengan data pemerintah daerah di Indonesia sejumlah 34 Provinsi, 98 kota dan 416 kabupaten selama tahun 2018 – 2021 dengan keseluruhan 548 pemerintah daerah dengan sampel akhir sebanyak 1.680 observasi. Hasil penelitian ini menunjukkan bahwa APIP dan belanja modal memiliki kontribusi terhadap pencapaian SDGs. Namun, ketika dimoderasikan APIP memperlemah pengaruh belanja modal dalam pencapaian SDGs 9. Implikasi dari penelitian ini adalah perlunya pemerintah daerah memastikan bahwa dana belanja modal dialokasikan secara strategis untuk mencapai SDGs 9, yang mencakup industri, inovasi, dan infrastruktur. Oleh karena itu, untuk mewujudkan pencapaian SDGs, peran APIP harus menjadi pendorong dalam mengawasi penggunaan belanja modal di Indonesia serta menjadi aparat pemerintah yang fleksibel. Penelitian selanjutnya diharapkan dapat memperluas lingkup penelitian dengan menganalisis dampak peran APIP dan belanja modal terhadap pencapaian pilar SDGs lainnya

Kata Kunci: *Infrastructure, Innovation, Industry (SDGs 9), Capital Expenditure, Government Internal Audit Apparatus (APIP).*



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2682-8206-2-RV

BAGAIMANA GOING CONCERN PADA BUMDes KOTA BANDA ACEH?

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Abstract

This research aims to test the influence of human resource competence and entrepreneurial motivation on going concern and test the performance of BUMDes as a mediation on human resource competence and entrepreneurial motivation. The population in this study is all BUMDes in Banda Aceh City. The sampling technique uses the purposive sampling method and gets 55 BUMDes that are actively operating in Banda Aceh City. The type of data used is primary data obtained directly through the distribution of questionnaires to respondents since March 13, 2024. This research uses the SEM-PLS analysis method with the help of SmartPLS 4.0 software. The results of this research show that the average descriptive statistics for all research variables has an average value of 3. The results of testing the inner model hypothesis show that going concern is directly influenced by the entrepreneurial motivation variable, but going concern is not directly influenced by the human source competency variable. However, the influence of human resource competence on going concern by adding performance mediating variables can influence BUMDes going concern in Banda Aceh City, as well as the indirect influence of entrepreneurial motivation through performance intervening variables also influences BUMDes going concern.

Keywords: BUMDes, Human Resource Competence, Entrepreneurship Motivation, Going Concern, Business Sustainability, BUMDes Performance



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Analisis Bibliometric CSR Dan Profitability Menggunakan Vosviewer

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Abstract

This research aims to find out and provide an overview of the influence of corporate social responsibility and profitability on companies in Indonesia by using a bibliometric analysis approach technique through an application, namely VosViewer. The sources for collecting this data came from national and international journals indexed by Scopus and Google Scholar via the Publish or Perish application which collected 500 articles in the period 2013 to 2023. Based on the results of the searches and searches carried out, there were 256 research articles which were then carried out. input into the VosViewer application. Based on the mapping and grouping results in VosViewer, it shows that research regarding corporate social responsibility and profitability is divided into 3 clusters and 26 items. The article with the highest citations is the article written by author Y. Chen with 642 citations, with the variable studied, namely CSR on profitability value, stating that CSR disclosure can change company behavior and produce a positive impact on society. The development of research on this topic varies every year. The most widely discussed research topic or theme is corporate social responsibility.

Keywords: *corporate social responsibility, profitability, bibliometric, vosviewer*



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PENGARUH ASIMETRI INFORMASI, *SUSTAINABILITY REPORTING*, DAN PRUDENSI AKUNTANSI TERHADAP EFISIENSI INVESTASI

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Abstrak: *The company was founded to achieve maximum profit so that the company's life value is long, to achieve this the company creates ideas from product development to product innovation. In realizing its ideas company need to accepts investment from investors. When investors invest in companies, investors do not want their capital to be in companies that have low profits. Low profits will not happen to the company, if the company has an efficient investment. So it is important for companies to have financial reports with good quality, equal information, and be careful in issuing financial reports, so as to create efficient investment in the company. Investment efficiency is influenced by several factors such as information asymmetry, sustainability reporting, and accounting prudence. In this study, investment efficiency is carried out using the regression equation. In achieving research success, the object chosen is a manufacturing sector company that has been listed on the IDX for the 2018-2021 period. Data taken using purposive sampling method and data used unbalanced data, found 95 companies out of 171 companies. Sampling requirements are companies that are not delisted during the study period, companies that publish financial reports and sustainability reporting, and financial reports are presented in Rupiah. The results of this study used multiple linear regression techniques and it can be concluded that information asymmetry and sustainability reporting have no significant effect on investment efficiency. But the third hypothesis shows that accounting prudence has a negative and significant effect on investment efficiency.*

Kata Kunci: *Efisiensi Investasi, Asimetri Informasi, Sustainability Reporting, Prudensi Akuntansi.*



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2817-8618-2-RV

UNVEILING THE FINANCIAL DYNAMICS OF LOCAL GOVERNMENTS IN NORTH KALIMANTAN PROVINCE: PRE-AND-DURING COVID-19

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Abstract: *The outbreak of the COVID-19 pandemic has significantly impacted the financial performance of local governments in North Borneo Province. This study to investigate the financial performance of the North Borneo Provincial Government before and during the COVID-19 pandemic from 2017 to 2022. This study employed a quantitative comparative method. The population consisted of the Financial Reports of Local Governments (LKPD) and Statistical Data from the Central Statistics Agency of North Borneo Province. Purposive sampling was used to select the sample. Data analysis techniques included descriptive statistics, normality tests, and paired sample t-tests and Wilcoxon signed-rank tests for differences. The results revealed no significant differences in financial independence, financial flexibility, long-term solvency, and service solvency ratios between the pre- and during COVID-19 periods. However, there was a significant difference in operational solvency ratio between the two periods. This study provides valuable insights into the impact of the COVID-19 pandemic on the financial performance of local governments in North Borneo Province. The findings can inform policymakers and financial managers in developing strategies to enhance financial resilience and sustainability during periods of crisis.*

Keywords: *COVID-19 pandemic, Financial performance, Local governmen*



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2376-7378-2-RV

IMPACT OF CARBON EMISSION DISCLOSURE AND ENVIRONMENTAL PERFORMANCE ON FIRM VALUE, MODERATED BY CEO'S EDUCATIONAL BACKGROUND

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Abstrak

Penelitian ini mengkaji pengaruh pengungkapan emisi karbon dan kinerja lingkungan terhadap nilai perusahaan, dengan latar belakang pendidikan CEO sebagai variabel moderasi. Perubahan iklim masih menjadi isu penting yang perlu diperhatikan. Sebagian besar orang mengharapkan perusahaan untuk memprioritaskan tanggung jawab lingkungan, namun banyak perusahaan masih gagal mematuhi regulasi lingkungan dan tidak sepenuhnya mengungkapkan jejak karbon mereka. Penelitian ini mengeksplorasi peran moderasi latar belakang pendidikan CEO dalam hubungan antara pengungkapan emisi karbon, kinerja lingkungan, dan nilai perusahaan. Berbeda dengan penelitian sebelumnya, penelitian ini mengintegrasikan pendidikan kepemimpinan sebagai faktor kunci yang mempengaruhi efektivitas inisiatif keberlanjutan dalam meningkatkan nilai perusahaan. Penelitian ini menggunakan metode kuantitatif untuk menganalisis data dari sektor energi, limbah, IPPU, pertanian, dan kehutanan yang terdaftar di Bursa Efek Indonesia (BEI) dari tahun 2018 hingga 2022. Analisis regresi linier berganda dan analisis moderasi digunakan untuk menilai hubungan antar variabel. Hasil penelitian menunjukkan bahwa baik pengungkapan emisi karbon maupun kinerja lingkungan secara positif mempengaruhi nilai perusahaan. Latar belakang pendidikan CEO sebagai variabel moderasi mampu memperkuat hubungan antara pengungkapan emisi karbon dengan nilai perusahaan namun tidak mampu memoderasi hubungan antara kinerja lingkungan dengan nilai perusahaan. Berdasarkan temuan ini, perusahaan harus lebih memperhatikan pelaporan dan kinerja lingkungan berkelanjutan serta mempertimbangkan faktor lain selain kualifikasi pendidikan pemimpin mereka untuk mendorong kinerja perusahaan yang lebih baik.

Kata Kunci: Pengungkapan Emisi Karbon, Kinerja Lingkungan, Nilai Perusahaan, Latar Belakang Pendidikan CEO



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PERAN MODERASI FINANCIAL DISTRESS DALAM PENGARUH PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY TERHADAP NILAI PERUSAHAAN

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Abstract

This study aims to obtain empirical evidence about the effect of Corporate Social responsibility (CSR) disclosure on firm value moderated by financial distress in manufacturing companies listed on the Indonesia Stock Exchange in the years 2020 – 2022. The chosen research period encompasses the years during the Covid – 19 pandemic, which caused significant financial pressure on almost all companies. The main theories used in this study are stakeholder theory and legitimacy theory. There are two hypotheses proposed in this study, testing partial effects and moderation effects. This research adopts a quantitative approach using secondary data obtained directly from the annual financial reports and sustainability reports of the relevant companies. The population of this study consists of all manufacturing companies listed on the Indonesia Stock Exchange from 2020 to 2022. The sampling technique involves predetermined criteria, resulting in a total of 51 companies selected as the study's sample, with a total of three years of observation, making a total of 153 data samples used. The data analysis technique employed is Moderated Regression Analysis (MRA) because this method can measure the moderation effect of the financial distress variable. The research findings indicate that Corporate Social Responsibility has a significant positive influence on firm value, while financial distress cannot moderate the impact of Corporate Social Responsibility disclosure on firm value. Thus, it can be concluded that the implementation of CSR programs can help companies enhance their firm value, yet financial distress do not necessarily disrupt the implementation of CSR programs in companies, allowing firm value to be maintained.

Keyword: *Corporate Social Responsibility, Firm Value, Financial Distress, and Company Size.*



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PERCEIVED ORGANIZATIONAL SUPPORT AND TRANSFORMATIONAL LEADERSHIP ON NURSE PERFORMANCE: THE MEDIATING ROLE OF INTRINSIC MOTIVATION AND OCB

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Abstract

The main objective is to investigate the mediating role of intrinsic motivation (IM) and OCB on the influence of POS and transformational leadership (TL) on nurse performance (NP). Background to the problem, patients complained that nursing services had not met expectations. Phenomenon is the background for the need to conduct research related to nurse performance. The novelty provides insight for hospital management to focus more on improving nurse performance and the importance of nurses' intrinsic motivation and OCB interventions. Sample of 80 private hospital nurses in Surakarta city Indonesia. Data analysis using SEM-PLS. Results, POS and TL have a positive relationship with IM; The effect of POS and IM on OCB is also positive, POS has a positive influence on NP but the influence of TL on NP is not significant. Mediation testing results showed that IM and OCB were proven to mediate the influence of POS and TL on NP.

Keywords: POS, transformational, intrinsic motivation, OCB, performance



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2447-7600-1-RV

PENGARUH PENGUNGKAPAN INFORMASI LINGKUNGAN TERHADAP NILAI PERUSAHAAN DENGAN ECO-EFFICIENCY SEBAGAI VARIABEL MEDIASI

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Abstract

This study aims to obtain empirical evidence regarding the effect of environmental information disclosure on firm value and the role of eco-efficiency on the effect of environmental information disclosure on firm value. This study uses 93 annual report data and sustainability reports from 38 manufacturing companies in the non-cyclical sector listed on the Indonesia Stock Exchange for the period 2018-2022. The hypothesis in this study was tested using path analysis through WarpPLS version 7 data processing software. The results of this study produced two findings. First, it proves that environmental information disclosure has a positive and significant effect on firm value. Second, it shows that eco-efficiency is not able to mediate the relationship of environmental information disclosure to firm value. One of the limitations in this study is that it only takes samples from the non-cyclical sector. The theoretical implications of this study support stakeholder, legitimacy, and signaling theories, that companies operate by prioritizing stakeholder needs, including in decision making. Fulfilling stakeholder interests alone is unfortunately not enough. The image of the company so that it can be considered "worthy" of operating in the community is also important. Therefore, companies strive to build and maintain positive public perceptions of the legality and morality of operations with a series of environmental responsibilities. Environmental responsibility activities can be used as a communication tool with external parties. The communication tool can signal to the public that the company cares about environmental issues.

Keywords: *eco-efficiency, environmental information disclosure, firm value, non-cyclical sector*



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**ANALISIS AKUNTANSI HIJAU (*REDUCE, REUSE, RECYCLE*)
UNTUK MENINGKATKAN KINERJA KEUANGAN
(STUDI KASUS KUD TANI BAHAGIA 1 MOJOKERTO)**

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Abstrak

Penelitian ini bertujuan untuk mengimplementasikan konsep Akuntansi Hijau 3R yaitu (Reduce, Reuse, Recycle) dengan menggunakan paradigma interpretatif, penelitian ini mencoba menafsirkan konsep 3R apakah berpengaruh terhadap kinerja keuangan dengan desain studi kasus, serta penelitian menggabungkan 3 konsep pada akuntansi hijau yaitu, biaya lingkungan, biaya sosial, dan biaya ekonomi dalam implementasi Akuntansi hijau pada KUD Tani Bahagia 1. Data diperoleh dengan melakukan wawancara mendalam terhadap para karyawan di KUD serta masyarakat sekitar. Hasil dari wawancara dikelompokkan dan dilakukan penyederhanaan data sebelum dianalisis dan ditarik kesimpulan. Penelitian yang mendalam ini juga mengungkap apakah adanya timbul biaya yang disebabkan oleh konsep 3R dan apakah itu akan berpengaruh kepada kinerja keuangan KUD. Dengan mempertimbangkan prinsip-prinsip pada akuntansi.

Kata Kunci: *3R (Reduce, Reuse, Recycle)*, Akuntansi Hijau, Kinerja Keuangan



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UNCOVERING THE IMPACT OF LOCAL GOVERNMENT FUNCTION BUDGET PATTERNS ON THE ACHIEVEMENT OF SDG 11 IN INDONESIA

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Abstrak

Penelitian ini di latarbelakangi oleh sejauh mana akses rumah tangga terhadap hunian layak dan terjangkau di Indonesia yang merupakan pencapaian dari SDG 11 serta sasaran alokasi anggaran pemerintah daerah yang berperan penting dalam hunian layak dan terjangkau. Tujuan penelitian ini adalah untuk menganalisis pengaruh dan efektivitas alokasi 9 pola anggaran fungsi terhadap pencapaian SDG 11. Metode kuantitatif digunakan dalam penelitian ini dengan data dari tahun 2019-2023 sebanyak 1.424 observasi di 356 sampel Provinsi/Kabupaten/Kota di Indonesia. Pengujian penelitian ini menggunakan uji analisis regresi. Temuan penelitian berdasarkan data BPS tahun 2023 menunjukkan bahwa terdapat 63,15% rumah tangga yang memiliki akses hunian layak dan terjangkau di Indonesia dengan kriteria: ketahanan bangunan, kecukupan luas tempat tinggal, akses air minum dan sanitasi yang layak sehingga masih terdapat 36,85% rumah tangga yang belum memiliki kriteria serupa. Hasil penelitian menunjukkan bahwa bahwa setiap alokasi memiliki pengaruh berbeda pada kualitas pencapaian SDG 11 tergantung korelasi, prioritas dan sasaran alokasi anggaran yang tepat maka evaluasi sangat dibutuhkan untuk ketepatan alokasi anggaran. Penelitian ini dapat memiliki kontribusi penting bagi pemerintah daerah dalam mengefektifkan alokasi anggaran yang tepat sasaran untuk meningkatkan persentase hunian layak dan terjangkau di wilayah pemerintahannya, sehingga meningkatkan kesejahteraan masyarakat. Keterbatasan penelitian ini adalah hanya menganalisis pola anggaran tanpa realisasi dan pada 1 goals SDG saja serta beberapa kabupaten yang tidak memiliki data untuk di analisis.

Kata Kunci: Anggaran, SDG 11, Hunian Layak dan Terjangkau, Pemerintah Daerah.



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2561-7892-1-RV

REMUNERATION SYSTEM: EXAMINING THE DETERMINANT AND IMPACT

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Abstract

This research aimed to determine the factors influencing remuneration paid to the lecturers and their effect on the tendency of lecturers to conduct fraud. To achieve this aim, the research was conducted on 42 lecturers in a university in Central Java. Data was collected through documentation on the remuneration reports in the chosen university. The data then was analyzed by using the Structural Equation Model through the use of Partial Least Square. The research provided evidence that 8 items of lecturer performance were valid and reliable and they can be used as bases to measure remuneration payment, including teaching load, learning and development, additional education elements, research publication, other research elements, community service, organizational contribution, and accreditation status. In addition, the research provided significant results that lecturer performance positively affected remuneration and fraud tendencies. However, this research failed to prove that remuneration negatively affected fraud tendency and therefore it also failed to provide evidence that remuneration mediated lecturer performance and fraud tendency. Another significant result derived from this research was the fact that fraud tendency was not associated with student satisfaction.

Keywords: *remuneration, lecturer performance, fraud tendency, student satisfaction.*



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PENGETAHUAN AKUNTANSI MEMODERASI PENGARUH EKSPEKTASI PENDAPATAN, TOLERANSI RISIKO DAN LINGKUNGAN KELUARGA TERHADAP MINAT BERWIRAUSAHA

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Abstract

This research aims to determine the relationship between the influence of the moderating variables accounting knowledge, income expectations, risk tolerance and family environment on interest in entrepreneurship. This research is a quantitative correlation research. The sample used was 78 students registered in the 2019-2020 Accounting program at Muhammadiyah University of Sidoarjo. The variables used in this research are latent variables consisting of income expectations, risk tolerance, family environment, interest in entrepreneurship and a moderating variable, namely accounting knowledge. This research uses Partial Least Square (PLS) data analysis techniques to test the hypothesis formulated regarding the correlation between variables. The results of this study show that all latent variables have a significant influence, and the moderating variable have a significant influence on the latent variables.

Kata Kunci: *Income Expectations, Risk Tolerance, Family Environment, Interest In Entrepreneurship, Accounting Knowledge.*



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PENERAPAN CSR DALAM MENILAI PROFITABILITAS PERUSAHAAN PERTAMBANGAN TERDAFTAR BEI DENGAN CAPITAL EXPENDITURE SEBAGAI VARIABEL MODERASI

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Abstract

This study aims to examine the relationship between the implementation of corporate social responsibility (CSR) and company performance measured through profitability ratios, and whether the moderating variable of capital expenditure can strengthen the relationship between CSR and the utilized profitability ratios. The profitability ratios used in this study are net profit margin, return on assets, and return on equity. The research sample data was collected from the Indonesia Stock Exchange (IDX) using purposive sampling technique on mining companies for the period 2020-2022. The sample consists of 10 mining companies. Data processing used SPSS version 25 software. The study found that corporate social responsibility significantly affects net profit margin, return on assets, and return on equity. Moreover, capital expenditure strengthens the relationship between corporate social responsibility and both net profit margin and return on equity. Meanwhile, in the regression analysis equation of corporate social responsibility on return on assets, capital expenditure is unable to moderate the relationship, indicating the need for an alternative moderating variable.

Keywords: *Capital Expenditure, Corporate Social Responsibility, Financial Performance,*



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2670-8173-2-RV

PENGARUH KEPEMILIKAN MANAJERIAL DAN KARAKTERISTIK CEO TERHADAP NILAI PERUSAHAAN SEKTOR INDUSTRI BARANG KONSUMSI YANG LISTING DI BEI SEBELUM DAN SELAMA PANDEMI COVID-19

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ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh dari aspek *good corporate governance*, yaitu kepemilikan manajerial dan karakteristik CEO terhadap nilai perusahaan serta mengetahui ada tidaknya perbedaan pengaruh sebelum dan selama pandemi covid-19. Variabel dependen pada penelitian ini adalah nilai perusahaan yang diukur dengan Tobin's Q dan variabel independennya adalah kepemilikan manajerial dan karakteristik CEO (usia, gender wanita, tingkat pendidikan, dan masa jabatan CEO). Sampel penelitian ini adalah perusahaan sektor industri barang konsumsi yang terdaftar di BEI yang dipilih melalui metode *purposive sampling*. Jumlah sampel penelitian yaitu 208 perusahaan dengan periode penelitian selama 4 tahun yakni 2018 – 2021. Hipotesis pada penelitian ini diuji menggunakan analisis regresi linier berganda dan uji t. Hasil penelitian menyimpulkan bahwa kepemilikan manajerial, CEO gender wanita, tingkat pendidikan CEO, dan masa jabatan CEO tidak berpengaruh signifikan terhadap nilai perusahaan, sedangkan usia CEO berpengaruh negatif terhadap nilai perusahaan. Baik sebelum dan selama pandemi covid-19 pengaruh antara usia, gender wanita, dan masa jabatan CEO tidak memiliki perbedaan yang signifikan. Sedangkan pengaruh antara kepemilikan manajerial dan tingkat pendidikan CEO terhadap nilai perusahaan sebelum dan selama pandemi covid-19 memiliki perbedaan yang signifikan.

Kata Kunci: *Good Corporate Governance*, Kepemilikan Manajerial, Karakteristik CEO, Nilai Perusahaan, Covid-19



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THE INFLUENCE OF CORPORATE GOVERNANCE ELEMENTS ON THE DISCLOSURE OF SUSTAINABILITY REPORTING KRA XI 2024

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Abstract

This research aims to provide empirical evidence on the influence of the implementation of corporate governance on sustainability reporting disclosure. The governance components in this study focus on the presence, educational background, and the frequency of board of commissioners, board of directors, and audit committee meetings that contribute to the establishment, implementation, and oversight of sustainability-related company policies. The research sample consists of 78 non-financial sector companies listed on the Indonesia Stock Exchange (BEI) during the period 2020-2022, selected using a purposive sampling method. This research utilizes secondary data sources obtained from the official BEI website, the respective company websites, and S&P Capital IQ to fulfill the data completeness tested with a multiple linear regression model using SPSS application. The research results indicate that the size of the commissioners and the frequency of audit committee meetings have a positive impact on sustainability reporting disclosure. Meanwhile, the research proves that the size of independent commissioners, the size of the board of directors, the size of the audit committee, the educational background of commissioners, the educational background of independent commissioners, the educational background of directors, the frequency of board of commissioners meeting, and the frequency of board of directors meeting do not have a significant impact on sustainability reporting disclosure. The implications of this research can raise awareness among business stakeholders and regulators about the importance of the role of commissioners and the frequency of audit committee meetings in enhancing sustainability reporting practices.

Keywords: *Sustainability Reporting, Corporate Governance, Board of Commissioners, Directors, Audit Committee*



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ARTIFICIAL INTELLIGENCE: POTENTIAL THAT ANSWERS THE CHALLENGES AND NEEDS OF THE BANKING FUTURE

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Abstract

In the midst of the digital era, the banking industry in Indonesia is faced with the challenge of adapting to rapid changes, where Artificial Intelligence plays a key role. Artificial Intelligence not only improves the operational efficiency of banks through automation, but also strengthens big data analytics for strategic decision-making and service personalization. This research aims to find out and analyze what potentials can answer the challenges and needs of the future of banking. This research is a descriptive research with a quantitative approach and research data is collected using literature study techniques sourced from articles, journals and documents relevant to the study. Data analysis was carried out by recording and presenting related literature reviews. Based on the results of the research, there are six aspects that are the focus of strategies that must be managed properly by companies to answer challenges, and the needs of the future of banking that is full of challenges, and competitive namely the first Improved operational efficiency with Artificial Intelligence. Second, Improve customer service through personalization. Third, Fraud detection and security improvements. Fourth, Fraud detection and security improvements. Fifth, Maintaining competitiveness and innovation and sixth, Risk mitigation and regulatory compliance. Banks in Indonesia must apply the principle of prudence in the development and implementation of Artificial Intelligence, ensure that any risks related to data security, privacy, and potential algorithmic bias are effectively managed. In addition, banks need to adapt their strategies to the principles of Environmental, Social and Governance, ensuring that the use of Artificial Intelligence not only provides operational benefits, but also contribute to sustainable and responsible development. This includes considering the environmental impact of technology operations, maintaining fair and ethical business practices, and paying attention to the social impact of decisions made by the Intelligence Intelligense system.

Keywords: Artificial Inteligence, Challenges, Future Needs



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IMPACT OF COMPANY SIZE AND PROFIT MANAGEMENT ON CORPORATE SOCIAL RESPONSIBILITY

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ABSTRACT

This study aims to determine and test Company Size and Earnings Management on Corporate Social Responsibility in Manufacturing Companies in the Consumer Goods Industry Sector listed on the Indonesia Stock Exchange. Data collection uses secondary data obtained from financial reports accessed through www.idx.co.id in manufacturing companies in the consumer goods industry sector using purposive sampling technique. The population is 53 Manufacturing Companies in the Consumer Goods Industry Sector listed on the Indonesia Stock Exchange with a total of 159 observations. While the samples taken were 57 observations. The results of the research variable data have been tested for classical assumptions in the form of normality assumptions, multicollinearity assumptions, and heteroscedasticity assumptions. The data analysis method used multiple linear regression techniques, and hypothesis testing after the data was collected, the data were analyzed using the SPSS (Statistics Product and Service Solution) version 26 program. The results showed that the size of the company as measured by Natural Logarithms (SIZE) had a significant negative effect on Corporate Social Responsibility as measured using the Corporate Social Responsibility Index (CSRI), Earnings Management funds measured by Estimate Discretionary Accrual (EDA) had no effect on Corporate Social Responsibility (CSR) as measured by the Corporate Social Responsibility Index (CSRI).

Keywords: *Company Size (SIZE), Earnings Management (EDA), and Corporate Social Responsibility (CSRI)*



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PERFORMANCE MEASUREMENT SYSTEM AND QUALITY OF HEALTHCARE INSTITUTIONS IN THE STRATEGIC CHANGE ENVIRONMENT

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Abstrak

Di tengah perubahan bentuk kelembagaan dan pola pengelolaan keuangan, rumah sakit umum daerah (RSUD) sebagai institusi kesehatan di Indonesia masih menghadapi tantangan penerapan sistem pengukuran kinerja dan peningkatan kualitas organisasi. Penelitian ini bertujuan untuk menginvestigasi pengaruh dari perancangan, penggunaan dan peninjauan kembali sistem pengukuran kinerja terhadap kualitas organisasi RSUD berstatus Badan Layanan Umum Daerah (BLUD) di Indonesia. Selain itu, tujuan dari penelitian ini adalah untuk menguji efek interaksi sistem pengukuran kinerja dan perubahan strategis terhadap kualitas organisasi RSUD BLUD. Data dikumpulkan melalui pendistribusian kuesioner kepada 370 manajer puncak pada 120 RSUD BLUD di Indonesia untuk selanjutnya dianalisis menggunakan teknik Structural Equation Modelling—Partial Least Square (SEM-PLS). Hasil penelitian mengindikasikan bahwa perancangan yang holistik, penggunaan secara interaktif dan peninjauan kembali secara berkala atas sistem pengukuran kinerja berpengaruh positif terhadap kualitas organisasi RSUD BLUD. Demikian pula, interaksi antara penggunaan sistem pengukuran kinerja secara interaktif dan perubahan strategis dari defender ke prospector ditemukan berpengaruh positif terhadap kualitas organisasi. Namun demikian, interaksi antara perancangan dan peninjauan kembali sistem pengukuran kinerja dan perubahan strategis tidak mampu meningkatkan kualitas RSUD BLUD di Indonesia. Penelitian ini berkontribusi terhadap perumusan kebijakan manajerial rumah sakit sekaligus memperkaya pemahaman terhadap literatur akuntansi manajemen publik dan riset berbasis Contingency Theory.

Kata Kunci: institusi kesehatan, kualitas organisasi, perubahan strategis, rumah sakit umum daerah, sistem pengukuran kinerja



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2815-8598-1-RV

**PENGARUH GOOD CORPORATE GOVERNANCE DAN FINANCIAL
DISTRESS TERHADAP MANAJEMEN LABA DENGAN UKURAN
PERUSAHAAN SEBAGAI VARIABEL INTERVENING PADA INDUSTRI
PERBANKAN YANG TERDAFTAR DI BEI PERIODE TAHUN 2020-2022**

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ABSTRACT

This research was carried out with the aim of assessing the influence of good corporate governance and financial distress on earnings management, with company size as an intervening variable. The population that is the focus of this research is banking companies listed on the Indonesia Stock Exchange during the 2020-2022 period, with a total of 47 companies. The sampling method applied was purposive sampling, and the result was that 22 banking companies were selected as samples. Data analysis was carried out using the SmartPLS application. The research results conclude that good corporate governance (GCG) has a significant influence on company size, but does not have a significant impact on earnings management practices. On the other hand, financial distress has a significant impact on company size and earnings management practices. However, company size is not proven to have a significant impact on earnings management practices.

Keywords: Good Corporate Governance, Financial Distress, Company Size, Profit management



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ARTIFICIAL INTELLIGENCE (AI), AUDIT, FORENSIC ACCOUNTING; LITERATURE REVIEW

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ABSTRACT

Tujuan penelitian ini adalah pemetaan penelitian bidang *artificial intelligence* terkait audit dan akuntansi forensik. Penelitian ini menggunakan metode deskriptif-kualitatif dengan pendekatan studi literatur. Sumber data dihimpun dari artikel dan jurnal yang terindeks scopus dan sinta sebanyak 47 jurnal dengan proses seleksi melalui *purposive sampling*. Hasil pemetaan menunjukkan bahwa *artificial intelligence* terkait audit dan akuntansi forensic sangat membantu dalam mencegah dan mendeteksi penipuan keuangan dengan indikator keakuratan, keandalan pada data, informasi dan bukti audit. Disisi lain, terdapat tantangan serius yang akan menggerus tenaga kerja baik dari sisi pemutusan masa kerja atau ketimpangan pendapatan, keamanan data.

Keywords: *artificial intelligence (AI), audit, forensic accounting*



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PENGARUH TRANSPARANSI, AKUNTABILITAS, PARTISIPASI MASYARAKAT DAN SISTEM INFORMASI AKUNTANSI TERHADAP PENGELOLAAN DANA DESA

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Abstract

The village government must be able to manage village funds properly because the better the management of village funds, the higher the level of transparency, accountability in the management of village funds. The purpose of this study was to determine the effect of transparency, accountability, community participation and accounting information systems on the management of village funds. The sample of this study was the village head, village secretary, village treasurer, head of service and general affairs, government affairs, welfare affairs, hamlet head, BPD chairman and LPMD chairman with a total of 213 respondents spread across 24 villages in the temple sub-district who participated in the study. The research analysis technique uses multiple linear regression with a probability value of 5% using t-table testing using SPSS 26 software. The results obtained show that accountability, community participation and accounting information systems are able to influence the management of village funds. While transparency is not able to significantly affect the management of village funds.

Keywords: Accounting Information System, Transparency, Accountability, Public Participation



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***AN ANALYSIS OF AUDITORS' PERCEPTIONS OF ARTIFICIAL INTELLIGENCE,
INSTITUTIONAL PRESSURE, AND AUDITOR PERSONALITY ON AUDIT QUALITY***

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Abstrak

Penelitian ini menganalisis pengaruh dari penggunaan artificial intelligence, tekanan institusional, dan personality auditor terhadap kualitas audit menggunakan pendekatan kuantitatif dengan analisis PLS-SEM. Sampel penelitian adalah auditor dengan kriteria pernah mengaudit minimal 1 tahun dan bekerja pada KAP di Surabaya. Data primer yang diperoleh dari pengisian kuesioner auditor sebanyak 84 data. Hasil empiris menunjukkan bahwa tekanan institusional dan personality auditor memiliki pengaruh terhadap kualitas audit, sedangkan variabel penggunaan artificial intelligence tidak. Meskipun AI dapat membantu dalam menjawab berbagai hal, keberhasilannya tidak selalu berkorelasi langsung dengan kualitas audit. Aspek penting melibatkan penggunaan yang tepat, integrasi yang baik dengan proses audit, dan pemahaman yang mendalam dari auditor terhadap output AI. Hal ini menunjukkan bahwa tekanan institusional dapat mengurangi independensi auditor karena adanya tekanan dari manajemen perusahaan atau klien yang diaudit. Sedangkan personality auditor yang kuat dalam integritas dan profesionalisme mendukung kualitas audit, sementara personality yang kurang memadai dapat menyebabkan kesalahan dan ketidakpatuhan terhadap standar audit.

Kata Kunci: *Artificial Intelligence, Tekanan Institusional, Personality Auditor, Kualitas Audit*



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PENGARUH FRAUD RISK ASSESSMENT DAN INDEPENDENSI AUDITOR TERHADAP KUALITAS AUDIT APARAT INSPEKTORAT KEUANGAN DAERAH

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ABSTRACT

The objective of this study is to analyze and examine the impact of fraud risk assessment and auditor independence on the audit quality of regional inspectorates. The researchers collected data using questionnaires, literature reviews, and interviews from 48 auditors in the regional inspectorates of Kendari, Konawe, and North Konawe districts/cities. Data analysis was conducted using multiple linear regression with IBM SPSS 25. The results of this study indicate that: (1) Fraud risk assessment has a positive impact on the audit quality of inspectorates, (2) Auditor independence has a positive impact, and (3) Both fraud risk assessment and auditor independence have a positive impact on audit quality. The conclusion of this study is that fraud risk assessment and auditor independence are important factors that can enhance audit quality in regional inspectorates. The higher the levels of fraud risk assessment and auditor independence, the better the resulting audit quality.

Keywords: *Fraud Risk Assessment, Auditor Independence, Audit Quality.*



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SYSTEMATIC LITERATURE REVIEW: COMPARATIVE ANALYSIS OF DIGITAL TRANSACTIONS WITH UTAUT AND TAM MODELS

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Abstract

Penelitian ini bertujuan untuk mengetahui dari model Unified Theory of Acceptance and Use of Technology (UTAUT) dan Teknologi Acceptance Model (TAM) membandingkan manakah dari keduanya paling efektif dalam penerapan transaksi digital. Penelitian yang dilakukan dengan model kualitatif dan masuk dalam jenis model deskriptif. Analisis pada penelitian yang dilakukan systematic literature review (SLR). Pada penelitian ini mendapatkan hasil akhir quality assessment paper, didapatkan 60 artikel dijadikan kandidat untuk menjadi acuan dalam literature review. Berdasarkan hasil penelitian, dapat ditarik kesimpulan bahwa model analisis yang paling sering digunakan di dalam negeri yaitu TAM sedangkan model UTAUT paling banyak digunakan luar negeri dalam menganalisis transaksi digital. Dan masing-masing model memiliki keunggulan dalam transaksi digital. Penelitian selanjutnya dapat menggunakan beberapa aspek dalam perbandingannya serta menggunakan lebih banyak lagi referensi paper yang digunakan dalam SLR guna mencapai ruang lingkup penelitian yang lebih luas sehingga hasil yang diperoleh dapat digeneralisasi.

Keywords: *Digital Transactions, UTAUT, TAM*



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***BIG DATA AND BUSINESS INTELLIGENCE IN THE PUBLIC SECTOR:
IMPLEMENTATION AND BENEFITS***

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Abstract

Kebutuhan penggunaan Big Data dan Business Intelligence (BI) pada sektor publik semakin meningkat, namun literatur dan kerangka pengetahuan terkait implementasi dan manfaatnya masih kurang. Penelitian ini bertujuan untuk memetakan dan merangkum bagaimana implementasi dan manfaat big data dan BI pada sektor publik dalam transformasi sektor publik di era digital. Metode penelitian yang digunakan dalam artikel ini adalah Systematic Literature Review (SLR) dengan menggunakan artikel yang terpublikasi dan terindeks scopus pada rentang tahun 2014-2023. Hasil penelitian memetakan beberapa poin penting, yaitu implementasi dan faktor-faktor yang membantu penerapan big data dan BI pada sektor publik secara efektif, serta manfaat penerapan big data dan BI pada sektor publik. Meskipun penggunaan big data dan BI sangat penting dalam penentuan kebijakan dan penyediaan layanan umum pada sektor publik, literatur dan pedoman penggunaannya masih sangat rendah jika dibandingkan dengan sektor swasta. Implementasi big data dan BI pada sektor publik perlu dikembangkan lebih jauh lagi seperti bagaimana integrasi big data dan BI dapat diterapkan dalam sektor publik dengan menggunakan analisa biaya dan manfaat sehingga dapat meningkatkan kualitas pengambilan keputusan dan pengukuran kinerja.

Keywords: *Big Data, Business Intelligence, Sektor Publik, Systematic Literature Review*



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***DIGITALIZATION OF THE INDUSTRIAL REVOLUTION 4.0 TOWARDS IMPROVING
HUMAN RESOURCE MANAGEMENT: SYSTEMATIC LITERATURE REVIEW AND
BIBLIOMETRIC ANALYSIS***

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Abstract

Penelitian ini menyajikan gambaran mengenai dampak digitalisasi Revolusi Industri 4.0 terhadap Manajemen Sumber Daya Manusia (MSDM) dengan menggunakan metode Systematic Literature Review. Studi ini menyoroti perubahan paradigma yang ditimbulkan oleh Industri 4.0, termasuk integrasi teknologi dalam MSDM, tantangan etis, dan peran manusia dalam konteks digitalisasi industri. Temuan studi menunjukkan bahwa digitalisasi industri tidak hanya memengaruhi MSDM, tetapi juga mengubah struktur organisasi. Hasil analisis bibliometrik menunjukkan minat yang meningkat dalam topik ini, dengan kontribusi yang signifikan dari negara-negara seperti Swedia, Britania Raya, dan Italia. Artikel-artikel ini dipublikasikan di berbagai basis data jurnal, dengan mayoritas berada dalam peringkat Q1. Kesimpulannya, studi ini memberikan wawasan penting tentang tantangan dan peluang yang terkait dengan digitalisasi Revolusi Industri 4.0 terhadap HRM, menyoroti pentingnya adaptasi organisasi terhadap perubahan teknologi untuk memastikan keberhasilan di era yang semakin terhubung secara digital. Hal ini menjadi tantangan dalam pengembangan digitalisasi seperti perubahan dalam tuntutan kompetensi dan keterampilan. Namun disisi lain, dapat menjadi peluang bagi organisasi untuk meningkatkan efisiensi dan produktivitas.

Keywords: Digitalisasi, Revolusi Industry 4.0, Manajemen Sumber Daya Manusia, *Systematic Literature Review*



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2544-7846-1-RV

SYSTEMATIC LITERATURE REVIEW ON PEER-TO-PEER LENDING: A COMPARISON BETWEEN TRADITIONAL LENDING AND DECENTRALIZED FINANCE MODELS

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Abstrak

Penelitian ini bertujuan untuk melakukan kajian perbandingan antara sistem peer-to-peer lending dengan model pinjaman tradisional. Metode yang digunakan adalah studi literature review sistematis terhadap 61 karya tulis ilmiah yang relevan yang dipublikasikan antara tahun 2015 hingga 2023. Parameter yang dianalisis meliputi penyediaan akses pembiayaan, biaya transaksi, kecepatan proses pinjam-meminjam, serta tingkat transparansi dan perlindungan konsumen. Hasil penelitian menunjukkan bahwa sistem peer-to-peer lending memiliki keunggulan dalam hal memberikan akses pembiayaan yang lebih mudah dan cepat bagi individu maupun usaha kecil karena menggunakan proses digitalisasi yang sederhana dan tidak rumit. Model ini juga mampu menurunkan biaya transaksi serta mempercepat proses melalui penerapan teknologi blockchain yang mengefisienkan alur transaksi. Penelitian ini juga menemukan bahwa teknologi blockchain yang mendukung sistem peer-to-peer lending berperan penting dalam meningkatkan tingkat transparansi transaksi melalui catatan digital yang terdesentralisasi dan tidak dapat dimanipulasi. Namun demikian, tantangan regulasi keuangan yang belum matang serta risiko keamanan siber yang berkembang pesat masih perlu diatasi guna mendukung adopsi lebih luas sistem peer-to-peer lending sebagai alternatif baru dalam industri jasa keuangan. Oleh karena itu, diperlukan penelitian lanjutan untuk menemukan solusi terkait hambatan-hambatan tersebut agar peer-to-peer lending dapat digunakan secara optimal sebagai solusi keuangan masa depan yang inklusif.

Kata kunci: *Peer-To-Peer Lending (P2P), Traditional Lending, Decentralization Finance*



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THE ROLE OF BIG DATA AND DATA ANALYTICS IN FRAUD DETECTION: SYSTEMATIC LITERATURE REVIEW

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Abstract

Perkembangan teknologi pada era modern saat ini menawarkan potensi penggunaan teknologi berbasis data yang signifikan, terutama dalam mendeteksi perilaku kecurangan (fraud) individu atau organisasi. Penelitian ini secara sistematis menganalisis literatur tentang peran big data dan big data analytics dalam mendeteksi fraud. Metode penelitian yang digunakan dalam penelitian ini adalah Systematic Literature Review (SLR) dengan menggunakan artikel yang terpublikasi dan terindeks scopus pada rentang tahun 2013-2023. Penelitian ini mengumpulkan dan memetakan 42 artikel berdasarkan peringkat jurnal, tahun publikasi, negara publikasi dan database publikasi yang terindeks scopus. Penelitian ini menyediakan wawasan yang berharga bagi para praktisi, peneliti, dan pengambil keputusan dalam memahami peran big data dan big data analytics dalam deteksi fraud. Hasil penelitian ini menunjukkan bahwa teknologi big data dan big data analytics memberikan kontribusi yang signifikan dalam mendeteksi kecurangan dengan efektif dan efisien daripada metode konvensional. Penelitian terkait penggunaan teknologi terkait big data dan big data diharapkan terus berkembang sehingga menjadi panduan bagi organisasi dalam mendeteksi fraud sejak dini.

Keywords: *Big Data, Big Data Analytics, Fraud Detection, Systematic Literature Review*



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2574-7936-1-RV

THE ROLE OF BLOCKCHAIN IN SUPPLY CHAIN MANAGEMENT: SYSTEMATIC LITERATURE REVIEW AND BIBLIOMETRIC ANALYSIS

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Abstract

Penelitian ini bertujuan untuk menganalisis peran teknologi blockchain dalam manajemen rantai pasokan secara komprehensif berdasarkan tinjauan pustaka sistematis dan analisis bibliometrik terhadap literatur ilmiah terkini. Sumber data berasal dari publikasi ilmiah yang dipublikasikan antara tahun 2014 hingga 2024 dan terindeks pada database Scopus dan Web of Science. Proses penelitian meliputi identifikasi kata kunci, pencarian data di database referensi, seleksi studi berdasarkan kriteria inklusi dan eksklusi, ekstraksi data meliputi identifikasi tren, temuan kunci, tantangan, dan peluang, hingga analisis kuantitatif dan visualisasi jejaring konsep menggunakan perangkat bibliometrik VOSviewer. Hasil penelitian menunjukkan bahwa penerapan teknologi blockchain berpotensi meningkatkan transparansi, ketertelusuran produk, keamanan data, serta efisiensi proses dalam manajemen rantai pasokan melalui pencatatan transaksi yang terdesentralisasi dan tidak dapat diubah. Namun, tantangan utama implementasi blockchain saat ini adalah keterbatasan infrastruktur Teknologi Informasi yang mendukung, minimnya standar industri, serta peraturan yang belum kondusif. Penelitian ini diharapkan dapat memberikan rekomendasi bagi pelaku usaha dan pengambil kebijakan terkait strategi pencapaian manfaat maksimal blockchain dalam manajemen rantai pasokan.

Kata Kunci: *Blockchain, Bibliometric analysis, Supply Chain Management (SCM), Systematic Literature Review*



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GOING CONCERN AUDIT OPINION: THE IMPACT OF FINANCIAL RATIO AND FINANCIAL CONDITION AS A MODERATOR

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Abstrak: Penelitian ini bertujuan untuk melihat pengaruh dari variabel liquidity, leverage, dan profitability terhadap pengeluaran opini audit going concern serta efek moderasi dari financial condition. Sampel penelitian sebesar 405 sampel diperoleh dari 81 perusahaan publik manufaktur dan non-manufaktur yang terdaftar di Bursa Efek Indonesia selama tahun 2018-2022. Metode penelitian yang digunakan untuk mengelola data adalah regresi logistik dan analisis regresi moderasi melalui aplikasi STATA 17.0. Hasil penelitian mengindikasikan bahwa liquidity dan financial condition tidak memberikan pengaruh terhadap pengeluaran opini audit going concern. Sedangkan profitability dan leverage memberikan pengaruh signifikan terhadap pengeluaran opini audit going concern. Financial condition diketahui juga dapat memberikan efek moderasi memperkuat pengaruh liquidity serta memperlemah pengaruh leverage terhadap pengeluaran opini audit going concern. Namun, financial condition tidak dapat memoderasi pengaruh profitabilitas terhadap pengeluaran opini audit going concern. Penelitian ini berbeda dari penelitian terdahulu, karena penelitian ini menambahkan efek moderasi dari financial condition. Oleh karena itu, penelitian diharapkan dapat berkontribusi dalam pengambilan keputusan bagi beberapa pihak, seperti investor, kreditor, manajemen perusahaan, auditor, dan akademisi.

Kata Kunci: *Kondisi Keuangan; Leverage; Likuiditas; Opini Audit Going Concern; Profitabilitas*



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DOES FINTECH INTEGRATION ENHANCE TRANSPARENCY IN INDOONESIAN FINANCIAL REPORTING AND AUDITS?

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Abstract: This paper looks at problems in financial reporting and audits by studying past financial reporting and audit scandals. It finds out the difficulties and suggests new fintech solutions to solve these problems. Furthermore, the research aims to delve into the underlying factors that contribute to financial statement fraud, while shedding light on fintech advancements that enhance the reliability of financial information, especially concerning equity investments. Through an evaluation, the study assesses the efficacy of various fintech tools, encompassing blockchain, IoT, AI, and smart contracts, with a specific emphasis on their role in preventing fraud. The findings underscore the unique capabilities of each technology, effectively addressing a diverse range of concerns within the realms of financial reporting and audits. By integrating these technologies, the potential emerges for heightened precision in financial data, an expanded role for auditors, and transformative shifts in corporate operations. The significance of these advancements extends to both publicly traded companies and investors, cultivating trust and safeguarding equity investments. Notably, the impact of this study reaches beyond capital markets, resonating among stakeholders and influencing the corporate landscape in ways that yield positive economic implications.

Keywords: *Audit, Capital Market, Financial Reporting, Fintech, Fraud Prevention*



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***FINANCIAL STATEMENT FRAUD DETECTION WITH THE FRAUD PENTAGON
APPROACH IN STATE-OWNED ENTERPRISES LISTED ON THE IDX FOR THE
PERIOD 2020-2022***

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Abstract

This research is motivated by the findings of a study conducted by the Association of Certified Fraud Examiners (ACFE) in Occupational Fraud 2022: A Report to the Nations which states that financial statement fraud is fraud with the least increase but contributes the most losses. In addition, based on ACFE data (2022) Indonesia ranks fourth as the country with the highest fraud cases in Asia-Pacific. This study aims to analyze the effect of fraud pentagon elements on the detection of financial statement fraud. The fraud pentagon variables used in this study include pressure proxied by financial stability, financial targets, and personal financial needs, opportunity proxied by ineffective monitoring, rationalization proxied by change in auditor, competence proxied by change in director, and arrogance proxied by dualism position and the number of CEO's pictures displayed on company annual report. Technical data analysis using IBM SPSS 29. This study uses multiple regression analysis methods. The results of this study obtained financial stability has no effect on financial statement fraud, financial targets have a significant positive effect on financial statement fraud, personal financial needs have no effect on financial statement fraud, ineffective monitoring has a significant negative effect on financial statement fraud, change in auditor has a significant positive effect on financial statement fraud, change in director has a significant positive effect on financial statement fraud, dualism position has a significant negative effect on financial statement fraud, and with the number of CEO's pictures displayed on company annual report has a significant positive effect on financial statement fraud.

Keywords: *financial statement fraud, fraud pentagon, state-owned enterprises*



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INTERNAL AND EXTERNAL COMPANY FACTORS INFLUENCING AUDIT REPORT LAG: INSIGHTS FROM INDONESIAN MANUFACTURING FIRMS

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Abstrak: Penelitian ini bertujuan untuk menghasilkan bukti empiris dan menguji apakah terdapat pengaruh antara faktor internal perusahaan, seperti efektivitas komite audit dan tingkat kesulitan keuangan, serta faktor eksternal perusahaan, seperti reputasi auditor dan dampak pandemi COVID-19, terhadap audit report lag. Penelitian ini menggunakan metode kausalitas dengan sampel sebanyak 700 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2018-2022, yang dipilih dengan teknik purposive sampling. Data penelitian dianalisis menggunakan regresi linear berganda dan program komputer STATA versi 17. Hasil penelitian menunjukkan adanya pengaruh negatif dan signifikan antara efektivitas komite audit serta tingkat kesulitan keuangan terhadap audit report lag. Selain itu, terdapat pengaruh positif dan signifikan antara pandemi COVID-19 dan audit report lag, serta tidak terdapat pengaruh yang signifikan antara reputasi auditor dan audit report lag.

Kata kunci: Audit report lag, efektivitas komite audit, financial distress level, reputasi auditor, pandemi COVID-19.



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2686-8219-1-RV

PENGARUH LEVERAGE, REPUTASI KAP, UKURAN PERUSAHAAN TERHADAP OPINI AUDIT DAN AUDIT DELAY

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Abstract: *This study aims to explore the correlation between leverage, Public Accounting Firm (KAP) reputation, and company scale in the context of audit opinion and audit delay. The aim is to assess that the assessment of the audit opinion given by the auditor regarding the suitability of the financial statements should be the main focus for the auditor in preventing delays in the audit process. In the 2020-2022 time span, there are 32 companies in the transportation sector listed on the Indonesia Stock Exchange (IDX), but only 20 companies meet the predetermined criteria. Therefore, the number of samples used in this study was 60 companies. Data analysis was carried out using the SmartPLS method by testing the Outer Model and Inner Model. The results showed that leverage and company size have a significant effect on audit opinion, while KAP reputation does not show a significant effect. Leverage is also proven to have a significant effect on audit delay, while KAP reputation and company size do not show a significant impact on audit delay.*

Keywords: *Audit, Public Accounting Firm, Financial Statements, Audit Delay*



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PENGARUH INDEPENDENSI, KUALITAS AUDIT DAN AUDIT TENURE TERHADAP INTEGRITAS LAPORAN KEUANGAN

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Abstrack

This research aims to determine the influence of Independence, Audit Quality and Audit Tenure on the Integrity of Financial Reports in manufacturing companies in the basic industrial and chemical sectors in 2019-2023. At this time, integrity in a financial report is very important to maintain the trust of investors and users in a company, so that companies are expected to continue to maintain and improve the integrity of their financial reports. This can be done by paying more attention to auditor independence, audit quality and audit tenure in auditing company financial reports. The method used in this research is a quantitative method using secondary data. Secondary data used in this research is the company's annual report which can be accessed via the IDX and company websites. The population in this study are companies listed on the Indonesia Stock Exchange (BEI), while the samples used are manufacturing companies in the basic industrial and chemical sectors in 2019-2013. The analytical methods used in this research are descriptive statistical tests, classification assumption tests, multiple linear analysis tests, and hypothesis tests. The results of this research show that independence has a significant positive effect on the integrity of financial reports, audit quality has a significant positive effect on the integrity of financial reports and audit tenure has a significant negative effect on the integrity of financial reports.

Keywords: *Audit Tenure, Independence, Financial Report Integrity, Audit Quality*



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THE IMPACT OF DIGITALIZATION ON FORENSIC ACCOUNTING PRACTICES: A LITERATURE REVIEW

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ABSTRACT

Purpose: This study aims to analyze the impact of digital technology adoption on supporting forensic accounting practices, particularly in uncovering evidence of financial misconduct in digital formats.

Methodology/Approach: This research is based on a comprehensive systematic literature review method. It employs a bibliometric approach using VOS viewer software to cluster literature and support research findings through data visualization and analysis of a wide range of publications obtained from the Scopus database, ensuring a robust and thorough analysis.

Findings: Digitalization in forensic accounting can assist professionals in efficiently, quickly, and comprehensively gathering evidence related to financial transaction trails, digital communications, and suspicious online activities that can serve as evidence in fraud investigations. However, it also presents complex challenges where rapidly advancing technology necessitates professionals in this field to adapt quickly to enhance their skills and capabilities according to technological developments.

Practical Implications: This research underscores that digitalization is a powerful tool for the development of forensic accounting. However, it also highlights the challenges that arise due to rapid technological advancements, necessitating practitioners to adapt swiftly and continuously enhance their skills and capabilities to keep pace with these changes.

Originality/Value: This study maps previous research on challenges and opportunities arising from the shift towards digital forensics, providing an overview of the direction of forensic accounting science development in the digital era and opening room for further discussion in relevant research topics. Thus, this contributes to enriching literature on the impact of digital transformation on forensic accounting practices.

Keywords: Forensic Accounting, Digitalization, Bibliometrics, Systematic Literature.



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EMPIRICAL STUDY ON THE RELATIONSHIP BETWEEN AUDIT FEE AND INDEPENDENCE OF EXTERNAL AUDITORS

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Abstract

This research aims to investigate the influence of audit fees on the independence of external auditors in Indonesia, as well as other factors that might influence this relationship. This study is important because auditor independence is the main pillar in ensuring the integrity of a company's financial reports. Using a quantitative approach, data from company financial reports in Indonesia were analyzed using linear regression analysis to test the hypothesis that high audit fees are negatively related to auditor independence. The research results show that high audit fees, together with significant non-audit fees, significantly influence the decline in auditor independence. These findings underscore the importance of strict audit regulations and policies to ensure auditors can carry out their duties objectively without undesirable external influences.

Keywords: *audit fees, auditor independence*



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ANALISIS DETERMINAN KINERJA SISTEM INFORMASI AKUNTANSI

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Abstract

This research aimed to examine the effect of users' involvement, personal technical competence, top management support, formalization of information system development, also users' training and education on the performance of accounting information systems.

The research was quantitative with primary data. Furthermore, the population was 201 employees of East Java Province Public Housing, Humann Settlements, and Spatial Planning Department. Moreover, the data collection technique used purposive sampling. The instrument in the data collection technique was a questionnaire. The questionnaires were distributed directly to the samples. Additionally, based on the Slovin formula, there were 70 employees taken as a sample. The data analysis technique used multiple linear regression with SPSS 26.

The result concluded that users' involvement, personal technical competence, top management support, and users' training and education had a positive effect on the performance of accounting information systems. On the other hand, the formalization of information system development did not affect the performance of accounting information systems.

Keywords: *Users' Involvement, Personal Technical Competence, Top Management Support, Formalization Of Information System Development, Users' Training And Education On The Performance Of Accounting Information Systems*



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HUBUNGAN MULTIPLE DIRECTORSHIP DIREKTUR UTAMA TERHADAP FINANCIAL PERFORMANCE DENGAN UMUR PERUSAHAAN SEBAGAI VARIABEL MODERASI

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Abstract

This research aims to see whether the existence of the president director's multiple directorship practices can be associated with better company financial performance and also see whether this relationship can be moderated by the age of the company. This research includes the use of company age as a moderating variable, which has not been done before. This research uses 900 observations obtained from 180 companies listed on the Indonesian Stock Exchange (IDX) throughout the 2018-2022 period. Multiple linear regression is used as a data processing method. This research found that the existence of multiple directorship practices among the president director can improve the company's financial performance. Company age weakens the positive effect of the main director's multiple directorships have on the company's financial performance. This research implies that in times of economic uncertainty, companies can take advantage of the experience and connections of the main director who practices multiple directorship.

Keywords: *Financial Performance, Indonesia, Multiple Directorship, President Director*



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NURTURING ROSES AND URBAN DREAMS BY UTILIZING VILLAGE BUDGETS FOR SUSTAINABLE GROWTH IN KARANGPRING AND JUBUNG

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Abstrak: Penelitian ini bertujuan untuk menganalisis alokasi dana desa terhadap pembangunan berkelanjutan dan menghitung jejak karbon yang terkait dengan aktivitas desa. Dengan menggunakan pendekatan studi kasus kualitatif, data dikumpulkan melalui wawancara mendalam dengan kepala desa dan analisis dokumen APBDes 2023. Temuan menunjukkan bahwa kedua desa mengalokasikan bagian signifikan dari anggaran mereka untuk infrastruktur, layanan masyarakat, dan jaminan sosial. Namun, tidak semua alokasi anggaran langsung berkontribusi pada emisi karbon yang dapat diukur, hanya item tertentu seperti bahan baku, alat TI, dan kendaraan. Penelitian ini berkontribusi pada pemahaman tentang bagaimana alokasi anggaran yang efektif dan praktik berkelanjutan dapat mengurangi jejak karbon dan mempromosikan pentingnya implementasi pembangunan berkelanjutan di tingkat desa. Kedua Desa dalam penelitian dapat secara signifikan meningkatkan upaya pembangunan berkelanjutan melalui fokus pada penyediaan bahan ramah lingkungan, meningkatkan efisiensi energi, dan melibatkan partisipasi masyarakat dalam perencanaan. Temuan ini dapat menjadi model bagi desa-desa lain di Indonesia yang ingin mencapai pembangunan berkelanjutan.

Kata Kunci: Pembangunan Berkelanjutan, Pengelolaan APBDes, Jejak Karbon, Inovasi Desa



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**PENGARUH GOOD CORPORATE GOVERNANCE (GCG) DAN FIRM SIZE
TERHADAP FIRM VALUE DENGAN SUSTAINABILITY REPORTING SEBAGAI
VARIABEL INTERVENING PADA SEKTOR MANUFAKTUR YANG TERDAFTAR
DI BEI PERIODE 2019-2021**

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Abstract

This research goal is to examine the influence of Good Corporate Governance (GCG), which is proxied by managerial ownership and institutional ownership, as well as company size (firm size) on company value (firm value) with sustainability reports as an intervening variable. This research focuses on manufacturing companies listed on the Indonesia Stock Exchange (BEI) using a quantitative approach and secondary data obtained from the company's annual reports from 2019 to 2021. This research involved 15 manufacturing companies selected through a purposive sampling technique. Data analysis was carried out using multiple linear regression tests and path analysis to test direct and indirect relationships between research variables. The research results show that managerial ownership and company size have a significant influence on company value. This means that an increase in the proportion of share ownership by management and a larger company size tend to increase company value. However, institutional ownership does not show a significant influence on firm value. Furthermore, this research also found that sustainability reports are not influenced by managerial ownership, institutional ownership, or company size. Nevertheless, sustainability reports are proven to have a significant effect on company value, indicating that companies that publish comprehensive sustainability reports tend to have higher company value. Path analysis reveals that institutional ownership has an indirect influence on firm value through sustainability reports. This shows that institutional ownership can encourage companies to improve the quality of their sustainability reports, which in turn increases company value. However, managerial ownership and company size do not have an indirect influence on company value through sustainability reports. This research provides empirical evidence regarding the importance of GCG practices, especially managerial ownership, and company size in increasing the value of manufacturing companies in Indonesia. Apart from that, this research also highlights the important role of sustainability reports in increasing company value, although it is not influenced by ownership structure and company size.

Keywords: Firm Size, Firm Value, Good Corporate Governance (GCG), Sustainability Report



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DINAMIKA AKUNTABILITAS SOSIAL PONDOK PESANTREN (STUDI KASUS PADA PONDOK PESANTREN AL-HIDAYAT LASEM)

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Abstract

This study aims to explore the dynamic social accountability of Islamic boarding schools (Pesantren). This research is qualitative research using a case study paradigm focused on Pesantren Al-Hidayat Lasem. The dimensions of social accountability follow Ebrahim's (2003) concepts. Data are collected through in-depth interviews and observations. The informants of this research include the leader and manager of Pesantren Al-Hidayat Lasem. Miles & Huberman Model is used to analyse the data, namely data reduction, data presentation, and drawing conclusions. The results of this study indicate that Pesantren Al-Hidayat has implemented financial reporting, performance evaluation, participation, and social audit.

Keywords: *Social accountability; Islamic boarding school; Pesantren; Case Study; Indonesia*



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MENAKAR KEPERCAYAAN PUBLIK: ANALISIS PERSPEKTIF MASYARAKAT TENTANG TRANSPARANSI, PARTISIPASI, DAN KEJELASAN SASARAN ANGGARAN

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Abstract

The increase in village fund allocation a dilemma, between opportunities for village progress and potential deviations in village financial management. This research examines community perspectives on transparency, participation and clarity of budget targets. Through a questionnaire to 302 people from Sinorang village in Banggai Regency, Central Sulawesi Province as respondents who were determined purposively. This research found a positive and significant influences of Budget Transparency, Participation and Clarity on community perspectives. The results of this research show that the easier access to budget information, the higher the community involvement in managing village finances, and the clearer the budget targets, the more positive the community's view. These findings emphasize the importance of accountability and participation in managing village funds, paving the way for village governments to manage village finances in a transparent, participatory and accountable manner.

Keywords: *Transparency, Accountability, Community Participation, Clarity of Budget Targets, Village Funds*



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**AKUNTABILITAS DAN TRANSPARANSI PENGELOLAAN BANTUAN
LANGSUNG TUNAI DANA DESA DALAM PENCAPAIAN GOOD GOVERNANCE
(STUDI KASUS PADA DESA SENTUL, KABUPATEN PASURUAN)**

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Abstract

Based on phenomena that occur in Sentul Village, Pasuruan Regency, this research seeks to determine the management of Village Fund Cash Transfer in order to establish good governance. With a case study research methodology, this study attempts to analyze the Village Fund Cash Transfer utilizing the interpretive paradigm and qualitative approach. In-depth interviews with the local authority and Sentul local inhabitants who became key informants were used to collect data. The results of this research found that Village Fund Cash Transfer is interpreted as funds that must be accounted for, social safety nets, and relationships. In its management, must be distributed with the concept of good governance to achieve a fair government. Empirically, in a broader sense, the Village Fund Cash Transfer is not only defined as assistance for the poor, but also as funds that must be accounted for and a relationship of trust that must be maintained. This research focuses on analyzing the accountability and transparency of Village Fund Cash Transfer in Sentul Village to achieve good governance.

Keywords: *Accountability, Transparency, Village Fund Cash Transfer, Good Governance, Social Safety Net*



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THE IMPACT OF FINANCIAL SECRECY ON CORRUPTION ACROSS COUNTRIES

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Abstract: *Corruption poses a potential challenge to the economic growth and financial stability of a country. It is closely related to the regulation and legal system that governs various economic activities. This research aims to examine the influence of financial secrecy on corruption. Financial secrecy is supported by a country's legal system to conceal illegally obtained assets that can potentially cause corruption. The quantitative method with the panel data regression technique was used in this research. Financial secrecy was measured using the Financial Secrecy Index (FSI) and corruption was measured using the Corruption Perception Index (CPI). The total sample size was 302, originating from 118 countries worldwide, over three years (2018, 2020, and 2022). The results indicate that financial secrecy has a positive effect on corruption. Furthermore, this study provides more specific evidence through a robustness test, which shows that financial secrecy has a positive effect in developed countries and a negative effect in developing countries. Financial secrecy can be minimized if a country commits to information exchange to combat corruption, as applied by the G20 countries. This is supported by the result finding that financial secrecy has no effect on corruption in the G20 country category but has a positive effect in the non-G20 country category.*

Keyword: *Financial secrecy, Corruption, FSI, CPI, Developed, Developing, G20, Non G20*



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MAPALUS ACTIVITY-BASED REVENUE MANAGEMENT ANALYSIS FOR SUSTAINABLE GOVERNANCE

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Abstract: *This study focuses on the integration of revenue management and cultural values in Mapalus activities, specifically in managing income obtained from farmers' dues in the Manado region. The study aims to analyse the blend of cultural values and income management in Mapalus activities, identify advantages and disadvantages, and develop strategies to maintain transparency, accuracy, and fairness in fund allocation. The interpretive paradigm with a qualitative approach is employed, using a case study research design. Primary data from interviews with key stakeholders and secondary data from accounting reports are utilized. The research highlights the importance of cultural values in revenue management and how they influence decision-making processes. It also emphasizes the role of accounting in maintaining transparency and accuracy in managing funds raised from activities like collecting dues. The findings contribute to a deeper understanding of the unique accounting practices that reflect the values and culture of the Mapalus community.*

Keywords: *Revenue management, Cultural values, Transparency*



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PENGARUH JENIS KEPEMILIKAN, DEWAN INDEPENDEN, DAN KUALITAS AUDIT EKSTERNAL TERHADAP CORPORATE FAILURE

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Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh jenis kepemilikan, dewan independen, dan kualitas audit eksternal terhadap corporate failure pada masa pandemi di Indonesia. Penelitian ini menggunakan metode kuantitatif dengan model regresi logistik biner. Sampel dari penelitian adalah semua perusahaan di sektor industri non-finansial yang terdaftar di Bursa Efek Indonesia (BEI) pada 2018-2023. Temuan dari penelitian ini menunjukkan bahwa family ownership, government ownership and quality of external audit berpengaruh negatif signifikan terhadap corporate failure. Adapun foreign ownership juga berpengaruh negatif namun tidak signifikan, sedangkan board independen berpengaruh positif signifikan terhadap corporate failure. Sebelum pandemi, board independen berpengaruh positif signifikan terhadap corporate failure, sedangkan variabel independen lainnya berpengaruh negatif namun tidak signifikan. Selama pandemi, tidak terdapat variabel yang berpengaruh signifikan terhadap corporate failure. Hal ini dapat didorong karena corporate failure terjadi akibat munculnya Covid-19. Pasca pandemi, family ownership dan quality of external audit berpengaruh negatif signifikan terhadap corporate failure. Ini terjadi atas dorongan dan kesadaran manajemen keluarga untuk meningkatkan kinerja perusahaan setelah masa krisis, dan laporan keuangan yang transparan dan berkualitas membantu perusahaan dalam pengambilan keputusan dan perolehan dana. Adapun implikasi dari penelitian ini bagi peneliti selanjutnya yaitu sebagai inspirasi untuk mengembangkan lebih banyak aspek mekanisme tata kelola perusahaan dan sebagai bahan bagi para investor dan manajemen dalam pengambilan keputusan.

Kata kunci: Tata Kelola Perusahaan, *Corporate Failure*, *COVID-19*, Indonesia



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2569-7938-1-RV

ANALYSIS OF GOOD SCHOOL GOVERNANCE IN THE EFFECTIVITY OF THE CONTROL OF DANA BOSS SMK STATE 6 JEMBER

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Abstract

This research was conducted to analyze the application of Good School Governance to the effectiveness of the management of the BOSS Fund of SMK State 6 Jember. The research method used is qualitative with a case study approach. Data sources are obtained from observations, in-depth interviews with each source, as well as documentation. Sampling technique using snowball sampling. The results of the research show that the effectiveness of the implementation of Good School Governance in the management of the BOS Fund in SMK State 6 Jember has gone well this can be seen from the presence of improved services from year to year. Moreover, the principles of Good School Governance, namely transparency, accountability, responsibility, participation, independence, fairness, efficiency and efficiency, as well as consensus-oriented, have gone well, even if there are shortcomings that are not principled.

Keywords: *Efficiency, Good School Governance, Boss Fund Management*



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BARGAINING POWER IN WASTE BANKS GOVERNANCE FOR THE REALIZATION OF SUSTAINABILITY: LESSONS FROM CAHAYA BAROKAH WASTE BANK

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Abstrak

Tujuan dari penelitian ini adalah menganalisis tata kelola bank sampah untuk mencapai keberlanjutan. Penelitian ini menggunakan studi kasus kualitatif dengan menggunakan wawancara, observasi, dan dokumentasi untuk mengumpulkan data yang relevan. Bank Sampah Cahaya Barokah yang menjadi objek studi kasus ini adalah satu dari sejuta bank sampah yang selama delapan tahun beroperasi telah membuktikan komitmennya terhadap keberlanjutan. Hal ini juga terlihat dari prestasi mereka dalam beberapa penghargaan pemerintah terkait keberlanjutan dan pembinaan intensif kepada bank sampah lain di Samarinda. Bank sampah merupakan salah satu usaha binaan pemerintah yang fokus menangani permasalahan sampah. Keberadaan bank sampah bisa menjadi solusi menuju pengelolaan sampah berkelanjutan, namun saat ini banyak bank sampah yang mengalami mati suri dan tidak memberikan hasil yang nyata. Hal ini menunjukkan bahwa bank sampah tidak dapat secara efektif mewujudkan tujuannya menuju keberlanjutan. Hasil penelitian mengungkapkan adanya daya tawar yang tercipta melalui tata kelola bank sampah. Daya tawar dalam hal ini merupakan bagian dari modal sosial bank sampah yang berperan besar dalam kegiatan operasionalnya. Modal sosial ini terbukti menghasilkan pendanaan dan mampu menekan biaya operasional. Beberapa pengurus Cahaya Barokah merupakan orang-orang yang memiliki jabatan di masyarakat. Jabatan tersebut memudahkan mereka dalam menggerakkan masyarakat untuk berkontribusi dalam upaya pengelolaan sampah. Mereka juga mendapatkan keuntungan dari hubungan dengan pemerintah melalui beberapa anggotanya, yang membantu memberikan perhatian ekstra pada upaya pengelolaan sampah di Bank Sampah Cahaya Barokah. Mempertimbangkan seluruh temuan tersebut, penelitian ini akan memberikan kontribusi terhadap pengembangan bank sampah sesuai dengan sistem pengelolaannya dan memberikan gambaran tata kelola yang cocok untuk bank sampah.

Kata Kunci: Tata Kelola, Sistem Pengelolaan, Kebijakan, Posisi Kekuasaan, Kontribusi Bank Sampah.



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**PENGARUH TRANSPARANSI, AKUNTABILITAS DAN PARTISIPASI
MASYARAKAT DALAM PENGELOLAAN DANA DESA TERHADAP
TERCIPTANYA *GOOD GOVERNANCE* DI SUMENEP
(STUDI DESA SE-KECAMATAN KOTA SUMENEP)**

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Abstract: *In a government, especially the village government, it must manage village funds provided by the central government as well as possible. for the village government to have good governance, it must carry out transparency, and accountability and include the community in managing village funds. This study aims to examine and analyze the effect of transparency, accountability, and community participation in managing village funds on the creation of good governance. This type of research is quantitative research in the population of village officials with a sample of 72 people. The sampling technique in this study used saturated samples. Data collection using a questionnaire with a Likert scale given to respondents. The data analysis used is a descriptive statistical test, classical assumption test, linear regression test, and hypothesis testing. The results of this study indicate that partially the variables of transparency, accountability, and community participation in the management of village funds have a significant effect on the creation of good governance in Sumenep. This can be seen from the openness of village fund management, accountability of village funds to the community and the central government, and the inclusion of village communities in every planning and implementation of village funds.*

Keywords: *transparency, accountability, community participation, good governance, village funds*



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***ACHIEVING SDGS THROUGH GOVERNMENT EFFECTIVENESS AND
CONTROLLING CORRUPTION
(CROSS-COUNTRY STUDY)***

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Abstrak

Penelitian ini dilatarbelakangi adanya tantangan yang signifikan dalam pencapaian Tujuan Pembangunan Berkelanjutan (SDGs) akibat kelemahan tata kelola pemerintahan dan tingginya tingkat korupsi di banyak negara. Kondisi terburuk terjadi pada tahun 2020, di mana banyak negara mengalami kesulitan dalam mencapai tujuan SDG 16, yang menunjukkan ketidakefektifan pemerintah dan lemahnya kontrol terhadap korupsi. Oleh karena itu, penelitian ini bertujuan untuk menganalisis sejauh mana pengaruh efektivitas pemerintahan dunia dan pengendalian korupsi terhadap pencapaian Sustainable Development Goals (SDGs) 16 mengenai Perdamaian, Keadilan dan Kelembagaan yang Kuat. Metode yang digunakan dalam penelitian ini adalah studi cross-country dengan pendekatan kuantitatif. Data dikumpulkan dengan metode Purposive Sampling yang diambil dari berbagai sumber internasional seperti World Bank, Transparency International, Sustainable Development Report dan Human Development Report. Hipotesis diformulasikan dan diuji menggunakan analisis regresi linier berganda menggunakan program software STATA-17. Menggunakan data lintas negara selama tahun 2017-2021 dengan jumlah sampel akhir sebanyak 145 negara dan total sebanyak 725 observasi. Hasil penelitian ini menunjukkan bahwa efektivitas pemerintahan dan Indeks Persepsi Korupsi (CPI) berpengaruh positif terhadap pencapaian SDGs. Artinya, negara-negara dengan skor tinggi dalam indikator efektivitas pemerintahan dan pengendalian korupsi cenderung menunjukkan kemajuan yang lebih baik dalam pencapaian SDG 16, begitu pula sebaliknya. Temuan ini mengindikasikan pentingnya penguatan efektivitas pemerintahan dan strategi anti-korupsi sebagai bagian integral dari upaya pencapaian SDGs. Implikasi penelitian ini ialah perlunya reformasi kebijakan untuk memperkuat institusi-institusi pemerintah, meningkatkan transparansi dan akuntabilitas serta pengendalian yang efektif untuk mencegah korupsi dalam rangka meningkatkan upaya pencapaian SDGs. Penelitian selanjutnya diharapkan dapat memperluas lingkup penelitian dengan menganalisis pengaruh efektivitas pemerintahan dan pengendalian korupsi terhadap pencapaian pilar SDGs lainnya. **Kata Kunci:** efektivitas pemerintahan, pengendalian korupsi, Tujuan Pembangunan Berkelanjutan (SDGs), Pencapaian SDG



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ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI AKUNTABILITAS PENGELOLAAN DANA DESA

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Abstract

This research is motivated by the Indonesia Corruption Watch report that from 2015-2022 there was an increase in corruption cases handled by law enforcement officials in the village sector. The increase in corruption cases will raise questions regarding the quality of village governments in organizing good village financial administration. The study aims to examine various elements that can affect the accountability of village fund management. The elements studied, namely the supervision of the Village Consultative Body (BPD), the government's internal control system, and the competence of the village government. The population in this study was village government institutions in Barunang Miri Village consisting of village officials, Village Consultative Body, and Village Community Institutions with a total of 53 people. The analysis used in this research is descriptive statistics and Structural Equation Modeling-Partial Least Square (SEM-PLS). The results of the analysis based on the path coefficient value state that the accountability of village fund management is not influenced by BPD supervision and village government competence. However, the accountability of village fund management is significantly positively influenced by the government's internal control system.

Keywords: *Village Fund Management Accountability; BPD Supervision; Government Intern Control System; Village Government Competence.*



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PENGARUH KEMAMPUAN KEUANGAN DAERAH, KINERJA ANGGARAN, UKURAN PEMDA, DAN LUAS WILAYAH TERHADAP BESARAN TUNJANGAN TRANSPORTASI DPRDKAB/KOTASE-INDONESIA, 2017-2021

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Abstract

This study aims to examine the effect of Regional Financial Capability, Budget Performance, Size of Local Government, and Area Size on the Amount of Transportation Allowance of Regency / City DPRDs throughout Indonesia, 2017-2021. The sample in this study amounted to 253 consisting of 176 districts / cities in Indonesia. The data used are secondary data from local government financial reports (LKPD) for the 2017-2021 fiscal year that have been audited by the Supreme Audit Agency (BPK) and Regent / Mayor Regulations and the Central Statistics Agency (BPS). The data analysis method in this study uses multiple linear regression analysis with the SPSS version 25 application. The results showed that the variables of Regional Financial Capability, Budget Performance, Size of Local Government, and Area Size jointly or simultaneously affect the amount of Transportation Allowance of Regency / City DPRDs throughout Indonesia, 2017-2021. Partially, Regional Financial Capability has a significant effect on the amount of transportation allowance and budget performance has a significant effect on the amount of transportation allowance, while the size of the local government, and the size of the region have no significant effect on the amount of transportation allowance of the Regency / City DPRD in Indonesia, 2017-2021.

Keywords: *Transportation Allowance Regional Financial Capability, Budget Performance, Local Government Size, Area Size*



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GOVERNANCE DISCLOSURE AND FINANCIAL OVERSIGHT OF UNIVERSITY ENDOWMENT FUNDS: EVIDENCE FROM INDONESIAN PTN-BH

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Abstract: *This research aims to analyze the extent of disclosure of information on university endowment funds from nine state universities with legal entity status (PTN-BH). The study will use content analysis to examine information from websites, annual reports, and social media platforms regarding university endowment funds from nine state universities with legal entity status (PTN-BH). To measure the public disclosure, the effectiveness of governance and the strength of financial oversight, the diversity of information disclosed is categorized into items grouped in an index. The research is expected to reveal the extent of information disclosure provided by university endowment funds and their effectiveness in managing governance and overseeing financial performance. This study will provide insights and lessons learned for university administrators and financial managers who are responsible for managing endowment funds, especially for current and potential universities that are aiming to achieve PTN-BH status. Additionally, the study can provide insights into the disclosure practices of university endowment funds and help identify areas where disclosure practices can be improved to better inform stakeholders about the governance and the financial oversight of these funds. The study will also contribute to the literature on endowment funds by providing empirical evidence on the governance and financial oversight of these funds. To the best of the authors' knowledge, this paper is believed to be among the first to explore the practice of disclosure on governance and financial oversight of university endowment funds using the context of PTN-BH.*

Keywords: *Governance, Financial Oversight, University Endowment Funds, PTN-BH*



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BUDGET RATCHETING PADA PENDAPATAN ASLI DAERAH, DANA PERIMBANGAN DAN ALOKASI BELANJA MODAL DI INDONESIA

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Abstract:

The implementation of regional autonomy allows each region to independently manage activities to improve regional welfare, including financial management closer to the community. Almost every regional government in Indonesia makes budget adjustments every year, making the study of capital expenditure budget changes an intriguing topic. This study aims to test the role of budget ratcheting on the relationship between local revenue and balancing funds on capital expenditure allocation in Indonesia. The type of data in this research uses secondary data. The data used are financial reports in the form of regional revenue and expenditure budget (APBD) and budget realization report (LRA) published by the respective regional governments, with a span of 5 years (2019-2023). This study uses data analysis in the form of tiered linear regression. This research is a causative study using a quantitative approach. The results show that local revenues (PAD) has a positive and significant effect on capital expenditure allocation, Balance Funds have a positive and significant effect on capital expenditure allocation. Budget Ratcheting is unable to influence the relationship between local revenues and capital expenditure allocation and the relationship between balancing funds and capital expenditure allocation.

Keywords: *Local Revenues, Balance Funds, Budget Ratcheting.*



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