



INTERNATIONAL CONFERENCE KRA XII 2025

[illegible]

BOOK ABSTRACT

INTERNATIONAL CONFERENCE KRA XII 2025

*"EMPOWERING THE FUTURE OF EDUCATION AND
RESEARCH: THE NEXUS OF AI, ETHICS, AND
SUSTAINABILITY"*

FACULTY OF ECONOMICS & BUSINESS
UNIVERSITAS AIRLANGGA





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REMARK

THE CHAIRPERSON OF THE INTERNATIONAL CONFERENCE KRA XII 2025

Assalamu'alaikum warahmatullahi wabarakatuh
Dear Esteemed Guests, Participants, and Colleagues,

On behalf of the organizing committee, it is my great honor to welcome you to the 12th KRA International Conference 2025, hosted by the Department of Accounting, Faculty of Economics and Business, Universitas Airlangga, in collaboration with the Institute of Indonesia Chartered Accountants (IAI) East Java Chapter and 53 co-hosting universities from all over Indonesia.

This year's theme, **“Empowering the Future of Education and Research: The Nexus of AI, Ethics, and Sustainability,”** addresses the critical intersections shaping the future of our profession and our shared academic endeavors. In a world increasingly influenced by artificial intelligence, environmental imperatives, and ethical considerations, we must reimagine the role of accounting and education to remain relevant, impactful, and resilient.

The 12th KRA International Conference 2025 is proud to provide a forum for multidisciplinary exchange and collaboration. We are especially encouraged by the 470 paper submissions received from both national and international contributors, including from Malaysia, Australia, United Kingdom, Philippines, Vietnam, China, Pakistan, Brunei Darussalam, and Taipei. This breadth of participation highlights the growing importance of the KRA Conference as a platform for global scholarly interaction.

We are deeply grateful to our keynote and invited speakers, our co-host institutions, and our sponsors for their generous support and commitment. Special thanks are also due to the members of the organizing and scientific committees, whose hard work and dedication have made this conference possible.

We hope that the discussions held during this event will spark new ideas, foster international partnerships, and inspire innovative solutions to the pressing challenges we face. Whether you are joining us onsite in Surabaya or participating virtually, we invite you to engage fully, exchange knowledge, and build lasting academic networks.

Thank you for being part of this important event.
We wish you a productive and enriching conference experience.

Surabaya, 2 June 2025

Dr. Wiwik Supratiwi, MBA, Ak, CA, CMA

Conference Chair 12th KRA International Conference 2025
Department of Accounting, Faculty of Economics and Business
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REMARK

DEAN OF FEB UNIVERSITAS AIRLANGGA & THE CHAIRWOMAN OF IAI KAPd

Assalamu'alaikum warahmatullahi wabarakatuh

Good morning, distinguished guests ladies and gentleman

Alhamdulillah, all praises to Allah. It is with great pleasure and enthusiasm that we are gathering here today at Universitas Airlangga in the vibrant city of Surabaya to take part in a meaningful exchange of ideas and scholarly dialogue at the 12th KRA International Conference 2025.

To begin with, allow me to extend my warmest greetings and appreciations to our distinguished guests:

- **Dr. Arief Tri Hardiyanto**, Inspector General of the Ministry of Communication and Digital Affairs, and Member of the National Council of IAI,
- Honorable Rector of Universitas Airlangga, Prof. Dr. Mohammad Nasih.
- Fellow leaders of IAI and the East Java Regional Chapter, especially Prof Basuki, Chairman of IAI East Java Regional Chapter, and Dr Wiwik Supratiwi as Conference Chair of 12th KRA XII International Conference 2025
- Colleagues from more than **53 co-hosting universities**
- All distinguished international speakers from **Malaysia, United Kingdom, Australia, Philippines, Vietnam, and Scotland**,
- Respected participants, scholars, and students.

This year's theme, **"Empowering the Future of Education and Research: The Nexus of AI, Ethics, and Sustainability,"** is both timely and forward-looking. As educators and researchers, we stand at a crucial crossroads where rapid technological innovation, especially artificial intelligence, is transforming not only how we teach and learn, but also how we engage with the ethical and sustainable challenges of our time. In this ever-changing landscape, the accounting profession must continue to evolve. We are no longer confined to being number crunchers or record keepers, we are now expected to be thought leaders, ethical guardians, and sustainability advocates. This conference serves as a key platform to explore how we can collectively empower the future through collaborative knowledge creation, cross-border research, and critical engagement with the pressing issues of our era.

I am particularly pleased to notice that this year's conference has attracted 470 paper submissions with presenters from many countries worldwide such as Pakistan, Malaysia, Brunei Darussalam, Thailand, Australia, China, and Taipei. This global scale participation is a testament to the strength and credibility of the KRA conference as a hub for academic discourse.

Let us express our deepest gratitude to the Department of Accounting, Faculty of Economics and Business, Universitas Airlangga, and the IAI East Java Regional Chapter as the main organizers of this conference. We also extend our sincere appreciation to the 53 co-host institutions and all event sponsors whose invaluable contributions have made this international conference possible.

To all participants—whether attending in person or virtually—I encourage you to make the most of this opportunity. Ask questions, share your insights, build connections, and leave this conference inspired to lead change in your own institutions and communities.

On behalf of the Educator Accountant Compartment of the Institute of Indonesia Chartered Accountants (IAI), I wish all of you a fruitful and meaningful conference. Let us work together to shape the future of accounting education and research.



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Thank you very much.

Best Regards and Success

Wabillahitaufik Walhidayah,

Wassalamu'alaikum Warahmatullah Wabarakatuh.

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

Dean of FEB Universitas Airlangga & The Chairman of IAI KAPd
Surabaya, 2-3 Juni 2025

REMARK

THE HEAD OF EDUCATOR ACCOUNTANT (FDAPT)/ IAI KAPD FDAPT EAST JAVA

Those we respect, especially to:

1. Prof. Stella Christie, Ph.D. (Deputy Minister of the Ministry of Higher Education, Science, and Technology)
2. Prof. Grantley Taylor (Curtin University, Australia)
3. Dr. Arief Tri Hardiyanto, Ak., M.B.A., CMA, CCSA, CA, CSEP, QIA, CFE, CGCAE, CIAE, CGAE. (Inspector General of the Ministry of Communication and Digital of the Republic of Indonesia & Member of the DPN IAI)
4. Prof. Dr. Dian Agustia, SE., M.Si., Ak. CA., CMA., Chair of the the IAI Accounting Compartment of Educators (KAPd),
5. Prof. Basuki., M.Com(HONS), Ph.D., Ak., CMA., CA., ASEAN CPA., Chairman of IAI East Java Region,
6. All speakers, moderators, reviewers, discussants, and presenters as well as attendees of the XII KRA International Conference
7. All Co Host of the KRA XII International Conference (53 Universities).

The KRA international conference is a forum for academics and practitioners around the world to conduct research and discuss empirical studies in the field of accounting science and practice. These studies are conducted in order to maintain the continuity between the academic and professional worlds with the world of practice. The KRA international conference also discusses current issues in the field of accounting. In addition, the KRA international conference is also an academic tradition that has been built many years ago by the IAI Accounting Compartment of Educators DPN IAI in collaboration with the IAI East Java Region and Universities throughout East Java.

The 12th KRA International Conference in 2025 was held at the Faculty of Economics and Business, Airlangga University, and was supported by 53 universities as Co-hosts. The theme of the 12th KRA International Conference is **"Empowering the Future of Education and Research: The nexus of AI, Ethics, and Sustainability"**

Thank you to all parties who have supported the 12th KRA International Conference. To all Institutions and Companies that have supported the XII KRA International Conference (Sponsors), we also express our gratitude; namely: PT Pelindo Terminal Petikemas (SPTP), PT Berlian Jasa Terminal Indonesia, PT Terminal Petikemas Surabaya, Surabaya Regional Water Company (PDAM), PT Yekape Surabaya, PT Jamkrindo, PT Pupuk Kaltim, PT Surabaya Industrial Estate Rungkut (SIER), Bank Syariah Indonesia (BSI) Surabaya Regional Office, Bank Republik Indonesia (BRI) Surabaya Regional Office, AD Consulting, and PT Berkah Kawasan Manyar Sejahtera (JIPE).

Happy conference and may God always be with us.
Wassalamu'alaikum wr wb

Dr. Roekhudin, M.Sc., AK., CA., CSRS.
Chairman of FDAPT, IAI KAPd East Java



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REMARK

THE CHAIRMAN OF IAI EAST JAVA REGION

Assalamu'alaikum wr wb.

May Allah bless you all.

Rector Universitas Airlangga Surabaya, Prof. Dr. Mohammad Nasih, SE., MT., Ak., CA
Head of DPN IAI, bapak Dr. Ardan Adiperdana, Ak., MBA., CFA., CA., FCMA., CGMA
Head of IAI Compartment of Accounting Educator as well as Dean of Faculty of Economics Universitas Airlangga, ibu Prof. Dr. Dian Agustia, SE., M.Si., Ak., CA., CMA, CFA., ACPA., CRP., CRA
Distinguish speakers, participants, ladies and gentlemen,

First of all, I would like to express my gratitude to Allah, God Almighty, the Most Gracious and the Most Merciful, just by His permission this activity can be conducted. It is an honor for me to provide this written speech in this special occasion: **The 12th Regional Accounting Conference (KRA)**. Once our KRA was only held regionally, and now is becoming held internationally. KRA is an academic tradition held by the IAI Compartment of Educator Accountants (IAI-KAPd) in collaboration with the IAI East Java Region and 53 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 12th KRA, and the 3rd of KRA International conference. Today's host of KRA International Conference is the Faculty of Economics and Business, Universitas Airlangga, Surabaya, supported by 53 national universities, and 3 international universities as co-hosts. The speakers come from 6 countries, alphabetically: Australia, Scotland, Malaysia, and the Philippine, United Kingdom, and Vietnam.

The 12th KRA's theme is discussing recent development of technology that have impacts on recent and future education as well as sustainability. Accounting, therefore, has a significant role to discuss those aspects. Hence, our KRA XII International Conference's theme is "Empowering the Future Education and Research: The Nexus of AI, Ethics, and Sustainability".

By joining this KRAXII International Conference, I hope 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., CertDA
The Head of IAI East Java Region



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AKMP



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261-669-1-RV

PENGARUH FINANCIAL LITERACY TERHADAP PERENCANAAN KEUANGAN MAHASISWA AKUNTANSI DENGAN FINANCIAL BEHAVIOR SEBAGAI VARIABEL MEDIASI

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Abstrak

Penelitian ini bertujuan untuk memberikan bukti empiris mengenai pengaruh financial literacy terhadap perencanaan keuangan dengan mediasi financial behavior. Penelitian ini mengimplementasikan pendekatan kuantitatif dengan teknik pengambilan sampel purposive sampling. Kriteria sampel adalah mahasiswa aktif S1 Akuntansi Fakultas Ekonomi dan Bisnis Universitas Airlangga angkatan 2021, 2022, dan 2023 yang telah atau sedang menempuh mata kuliah manajemen keuangan. Pengumpulan data dilakukan dengan menyebarkan kuesioner melalui google form dengan total 129 responden. Teknik analisis yang digunakan dalam penelitian ini adalah Structural Equation Modeling (SEM) menggunakan pendekatan Partial Least Square (PLS) pada software SmartPLS 4.0. Hasil penelitian ini menunjukkan bahwa financial literacy berpengaruh positif terhadap perencanaan keuangan dan financial behavior. Financial behavior juga berpengaruh positif terhadap perencanaan keuangan dan juga mampu memediasi secara parsial pengaruh financial literacy terhadap perencanaan keuangan. Keterbatasan dalam penelitian ini meliputi konteks pengukuran financial literacy dan financial behavior yang mungkin tidak mempertimbangkan faktor lain yang relevan.

Kata Kunci: Financial Literacy, Perencanaan Keuangan, Financial Behavior



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244-622-1-RV

INTANGIBLE VALUE DALAM PENETAPAN HARGA PRODUK MERCHANDISE K-POP

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Abstract

This research aims to understand the intangible value in pricing K-Pop merchandise. This research is non-positivist research with a phenomenological approach. The results of this study found that the determination of the selling price of K-pop merchandise is influenced by intangible value and tangible value. Tangible value is reflected in the market price in the K-pop fan community, which is a reference to ensure that the selling price is not too high or too low. The K-pop fan community, often referred to as the "base", plays an important role in ensuring prices are in line with the market so that transactions can occur fairly. The dominant intangible value is the popularity of the K-pop artist or group. This research shows that the more famous a group or member of a K-pop group, the higher the price of merchandise associated with it. Another intangible value that influences the selling price of K-pop merchandise is the scarcity of the product.

Kata Kunci: K-Pop Merchandise, Intangible Value, Fenomenology.



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217-1349-1-RV

**Analisis Penggunaan *E-Money* dan Literasi Keuangan Terhadap
Perilaku Konsumtif Mahasiswa Akuntansi
Universitas 17 Agustus 1945 Surabaya**
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Abstrak

Penelitian ini bertujuan untuk menganalisis penggunaan *E-Money* terhadap perilaku konsumtif Mahasiswa Akuntansi Universitas 17 Agustus 1945 Surabaya dan untuk mengetahui bagaimana literasi keuangan dapat meminimalisir Mahasiswa untuk berperilaku konsumtif disertai faktor-faktor penyebabnya. Jenis penelitian ini menggunakan pendekatan kualitatif. teknik pengumpulan data dilakukan dengan melakukan wawancara, observasi, dan survei terhadap 5 mahasiswa Akuntansi Universitas 17 Agustus 1945 Surabaya. Analisis data dilakukan dengan reduksi data, penyajian data, dan penarikan kesimpulan. hasilnya penggunaan *E-Money* mendorong perilaku konsumtif disebabkan karena kemudahan, diskon maupun cashback walaupun barang tersebut tidak terlalu dibutuhkan, dan gaya hidup yang membuat Mahasiswa mengeluarkan uangnya secara terus-menerus. untuk itu diperlukan pemahaman konsep dasar keuangan dan cara mengelolanya sehingga membantu dalam mengambil keputusan yang tepat, mengelola pemasukan maupun pengeluaran keuangannya, dan merencanakan masa depan keuangannya kedepannya.

Kata Kunci: *E-Money*; Literasi keuangan; Perilaku Konsumtif

Abstract

This study aims to analyze the use of E-Money on the consumer behavior of Accounting Students at the University of 17 August 1945 Surabaya and to find out how financial literacy can minimize Students from behaving consumptively along with the causal factors. This type of research uses a qualitative approach. Data collection techniques are carried out by conducting interviews, observations, and surveys of 5 Accounting students at the University of 17 August 1945 Surabaya. Data analysis is carried out by data reduction, data presentation, and conclusions. The results show that the use of E-Money encourages consumer behavior due to convenience, discounts or cashback even though the goods are not really needed, and a lifestyle that makes Students spend their money continuously. For this reason, it is necessary to understand the basic concepts of finance and how to manage them so that they help in making the right decisions, managing their income and expenses, and planning their financial future.

Keywords: *E-Money*; Financial Literacy; Consumer Behavior



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567-1695-2-RV

AUDITOR SPECIALIZATION, CHAIRMAN OF THE AUDIT COMMITTEE CHARACTERISTIC, BOARD NETWORK, AND AUDIT QUALITY

Tandry Whittleliang Hakki
Universitas Bunda Mulia

Abstract

The purpose of this study is to identify the relationship between auditor specialization, characteristics of the audit committee chairman, and board network with the audit quality of financial services companies listed on the Indonesia Stock Exchange in the period 2020-2023. This study uses a quantitative method with a purposive sampling approach to determine the research sample. From a total population of 104 financial services sector companies listed on the Indonesia Stock Exchange, Data analysis was carried out using logistic regression analysis and SPSS 23 software as an application to analyze data in this study. Based on the results of the logistic regression analysis that has been conducted, it was found that auditor specialization and characteristics of the audit committee chairman, both proxied by the length of office of the audit committee chairman and the accounting expertise of the audit committee chairman did not have a significant relationship with audit quality proxied using dummy measurements. Meanwhile, the results of the study found that the board network had a significant relationship with audit quality proxied using dummy measurements. From the results of the research that has been conducted, the things that need to be considered by interested parties in the non-academic scope are expected to consider the board network factor in an effort to improve audit quality because in this study a relationship has been found between this variable and audit quality.

Keywords: Audit Quality, Auditor Specialization, Audit Committee Chairman Characteristics, Audit Committee Chairman Tenure, Audit Committee Chairman Accounting Expertise, Board Network



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205-486-1-RV

ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) AND FIRM VALUE: THE MEDIATING ROLE OF FINANCIAL PERFORMANCE

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Abstract

This study investigates the effect of Environmental, Social, and Governance (ESG) practices on firm value, with financial performance—measured by Return on Assets (ROA)—serving as a mediating variable. ESG scores are obtained from Refinitiv Eikon, while firm value is measured by Tobin's Q. Employing multiple regression analysis and mediation testing, the research assesses the extent to which financial performance mediates the relationship between ESG practices and firm value. The empirical findings demonstrate that ESG performance increase firm value, both directly and indirectly through its influence on ROA as mediating variable. These results underscore the strategic importance of ESG initiatives, suggesting that enhanced ESG performance contributes to superior financial outcomes and, consequently, greater firm valuation from an investor's perspective.

Keywords: ESG, ROA, Tobin's Q, firm value, mediation, financial performance.

Abstrak

Penelitian ini bertujuan untuk menguji pengaruh Environmental, Social, and Governance (ESG) terhadap nilai perusahaan dengan Return on Assets (ROA) sebagai variabel mediasi. Data ESG diambil dari Refinitiv Eikon, sementara nilai perusahaan diukur menggunakan Tobin's Q. Penelitian ini menggunakan analisis regresi dan uji mediasi untuk mengidentifikasi peran kinerja keuangan dalam memperkuat hubungan antara ESG dan nilai perusahaan. Hasil penelitian menunjukkan bahwa ESG dapat meningkatkan nilai perusahaan baik secara langsung maupun melalui ROA sebagai variabel mediasi. Temuan ini menunjukkan bahwa perusahaan yang memiliki praktik ESG yang baik cenderung meningkatkan kinerja keuangan mereka, yang pada akhirnya berdampak positif pada nilai perusahaan di mata investor.

Kata kunci: ESG, ROA, Tobin's Q, nilai perusahaan, mediasi, kinerja keuangan



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DOES SECTOR MATTER? ESG SCORES AND FIRM VALUE ACROSS INDUSTRIES

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Abstrak:

Penelitian ini bertujuan untuk menganalisis pengaruh ESG Score terhadap nilai perusahaan dengan sektor industri sebagai variabel moderasi. Dengan meningkatnya perhatian terhadap isu keberlanjutan, ESG menjadi faktor penting dalam pengambilan keputusan investasi. Penelitian ini menggunakan pendekatan kuantitatif dengan desain eksplanatori, serta data sekunder yang diperoleh dari laporan keuangan perusahaan yang terdaftar di Bursa Efek Indonesia dan ESG Score dari Sustainalytics. Sebanyak 72 sampel digunakan setelah proses seleksi data dan penghapusan outlier. Analisis dilakukan menggunakan uji-t dan Moderated Regression Analysis (MRA) untuk menguji pengaruh langsung dan peran moderasi sektor industri. Hasil penelitian menunjukkan bahwa ESG Score berpengaruh positif dan signifikan terhadap nilai perusahaan. Temuan ini mengindikasikan bahwa transparansi dan pengelolaan risiko ESG diapresiasi oleh investor sebagai sinyal tanggung jawab dan kesiapan menghadapi tantangan jangka panjang. Namun, sektor industri tidak terbukti memoderasi hubungan antara ESG Score dan nilai perusahaan secara signifikan. Keterbatasan studi ini mencakup penggunaan ESG sebagai satu metrik agregat dan tidak mempertimbangkan faktor kontekstual lain seperti profil industri, ukuran perusahaan, dan lingkungan regulasi. Penelitian selanjutnya disarankan untuk menyempurnakan model dengan variabel tambahan serta mempertimbangkan perbedaan antar sektor secara lebih mendalam.

Kata kunci: ESG Score, nilai perusahaan, sektor industri, regresi moderasi, keberlanjutan.



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60-157-2-RV

CAPITAL MARKET REACTION TO THE RUSSIAN-UKRAINE CONFLICT EVENT IN ENERGY SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE.

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui reaksi pasar modal terhadap peristiwa konflik Rusia-Ukraina pada perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia (BEI). Pendekatan kuantitatif digunakan dalam penelitian ini dengan metode event study. Penelitian ini menggunakan indikator abnormal return, trading volume activity, dan variabilitas return sekuritas. Periode pengamatan dilakukan selama 20 hari sebelum dan 20 hari sesudah invasi militer Rusia. Populasi penelitian ini berjumlah 70 perusahaan sektor energi. Teknik pengambilan sampel menggunakan purposive sampling dan diperoleh 59 perusahaan dari sub sektor energi, minyak dan gas. Jenis data yang digunakan adalah data sekunder yang diambil melalui peninjauan langsung pada laman idx.co.id dan yahoo finance. Teknik analisis data menggunakan analisis statistik deskriptif, uji normalitas, dan paired sample t-test. Hasil penelitian menunjukkan bahwa tidak terdapat perbedaan yang signifikan pada abnormal return dan variabilitas return sekuritas pada periode sebelum dan sesudah peristiwa invasi militer Rusia pada tanggal 24 Februari 2022. Hasil yang berbeda ditunjukkan pada indikator trading volume activity yang menunjukkan adanya perbedaan yang signifikan pada periode sebelum dan sesudah peristiwa.

Kata kunci: pasar modal, abnormal return, aktivitas volume perdagangan, variabilitas return sekuritas, studi peristiwa

ABSTRACT

This research aims to determine the capital market reaction to the Russia-Ukraine conflict event in energy sector companies listed on the Indonesia Stock Exchange (IDX). Quantitative approach is used in this research with event study method. This study uses indicators of abnormal return, trading volume activity, and variability of security returns. The observation period was carried out for 20 days before and 20 days after the Russian military invasion. The population of this study amounted to 70 energy sector companies. The sampling technique used purposive sampling and obtained 59 companies from the energy, oil and gas sub-sectors. The type of data used is secondary data taken through direct review on the idx.co.id and yahoo finance pages. The data analysis technique uses descriptive statistical analysis, normality test, and paired sample t-test. The results showed that there were no significant differences in abnormal returns and security return variability in the period before and after the Russian military invasion event on February 24, 2022. Different results were shown in the trading volume activity indicator, which showed a significant difference in the period before and after the event.

Keywords: capital market, abnormal return, trading volume activity, security return variability, event study



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THE INFLUENCE OF CORPORATE GOVERNANCE, AUDIT TENURE, INTELLECTUAL CAPITAL AND OTHER FACTORS ON THE INTEGRITY OF FINANCIAL STATEMENTS

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Abstract

This study was conducted with the aim of obtaining empirical evidence regarding whether institutional ownership, managerial ownership, audit committee, independent commissioners, audit tenure, intellectual capital and financial distress as independent variables have an influence on the integrity of financial statements as the dependent variable. The samples used in this study are manufacturing companies that are consistently listed on the Indonesia Stock Exchange (IDX) during the period 2021 to 2023. The method used in the study was purposive sampling so that 121 companies were selected as research samples or a total of 363 company data used as samples. The data from the sample was then analyzed using multiple linear regression with SPSS Statistics 25 software. The results of this study indicate that the variables of institutional ownership, independent commissioners and financial distress have an influence on the integrity of financial statements. Meanwhile, the variables of managerial ownership, audit committee, audit tenure and intellectual capital have no influence on the integrity of financial statements.

Keywords: Financial Statement Integrity, Audit Tenure, Intellectual Capital, Financial Distress

Abstrak

Penelitian ini dilakukan dengan tujuan untuk memperoleh bukti empiris mengenai apakah kepemilikan institusional, kepemilikan manajerial, komite audit, komisaris independen, audit tenure, intellectual capital dan financial distress sebagai variabel independen memiliki pengaruh terhadap integritas laporan keuangan sebagai variabel dependen. Sampel yang digunakan dalam penelitian ini adalah perusahaan manufaktur yang secara konsisten terdaftar di Bursa Efek Indonesia (BEI) selama periode tahun 2021 hingga tahun 2023. Metode yang digunakan dalam penelitian adalah purposive sampling sehingga didapatkan 121 perusahaan yang terpilih sebagai sampel penelitian atau sebanyak 363 data perusahaan yang digunakan sebagai sampel. Data dari sampel tersebut kemudian dianalisis dengan menggunakan multiple linear regression dengan software SPSS Statistics 25. Hasil dari penelitian ini menunjukkan bahwa variabel kepemilikan institusional, komisaris independen dan financial distress memiliki pengaruh terhadap integritas laporan keuangan. Sedangkan variabel kepemilikan manajerial, komite audit, audit tenure dan intellectual capital tidak memiliki pengaruh terhadap integritas laporan keuangan.



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154-724-1-RV

**FINANCIAL DISTRESS PADA BANK PEREKONOMIAN RAKYAT: PENGARUH
MANAJEMEN LABA, PROFITABILITAS, LIKUIDITAS, LEVERAGE, DAN
UKURAN PERUSAHAAN**

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Abstract

This research aims to analyze and prove the influence of earnings management, profitability, liquidity, leverage, and firm size on financial distress. The population of this study consists of people's bank companies (BPR) from 2019 to 2023. The sampling technique used in this study is saturated sampling, resulting in a sample of 16 BPR companies. The data analysis method uses multiple linear regression analysis with the assistance of IBM SPSS Statistics 25. The results of the study indicate that partially, the variables of earnings management, liquidity, and firm size have no effect on financial distress. Meanwhile, the variables of profitability and leverage do have an effect on financial distress. Simultaneously, the variables of earnings management, profitability, liquidity, leverage, and firm size have an effect on financial distress.

Keywords: Earnings Management, Profitability, Liquidity, Leverage, Firm Size, Financial Distress



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52-129-2-RV

**EFEK MEDIASI TINGKAT UTANG PADA PENGARUH
KUALITAS PENGUNGKAPAN ESG
TERHADAP KINERJA PERUSAHAAN DI INDONESIA**

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Abstract

This study aims to examine the effect of ESG (Environmental, Social, and Governance) disclosure quality on firm performance with Leverage as a mediating variable in non-financial companies listed on the Indonesia Stock Exchange during the period 2020–2022. The sampling technique employed was purposive sampling, resulting in 200 observations. The analysis technique used regression models and Hayes Process version 4.2. The findings reveal that ESG disclosure does not have a significant effect on firm performance when measured by Tobin's Q. However, when firm performance is measured using ROA (as a robustness test), the results indicate a significant positive effect. Furthermore, Leverage does not mediate the relationship between ESG disclosure and firm performance. This study contributes to the accounting literature by reinforcing stakeholder theory and legitimacy theory in the context of ESG disclosure and provides insights for companies to enhance ESG transparency to support business sustainability. The limitation of this study lies in its focus on non-financial companies, making the results not generalizable to other sectors.

Keywords: ESG, Firm Performance, Leverage, Tobin's Q, ROA.



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172-429-2-RV

EFEKTIVITAS STRATEGI INVESTASI NILAI MAGIC FORMULA PADA PASAR SAHAM INDONESIA

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Abstrak: Studi ini menguji efektivitas strategi investasi nilai Magic Formula Greenblatt dalam menghasilkan imbal hasil (return) di pasar modal Indonesia. Melalui analisis data laporan keuangan perusahaan yang terdaftar dalam Indeks LQ45 selama periode 2019-2023, kinerja portofolio yang dibentuk berdasarkan kriteria Magic Formula dievaluasi dan dibandingkan dengan imbal hasil pasar (IHSG) serta reksa dana saham. Hasil penelitian memperlihatkan bahwa portofolio yang dikonstruksi menggunakan strategi Magic Formula secara konsisten menunjukkan kinerja yang superior dibandingkan imbal hasil pasar dan reksa dana saham selama periode observasi. Temuan ini mengindikasikan bahwa Magic Formula berpotensi menjadi alternatif yang efektif bagi investor dalam menyeleksi saham dengan karakteristik kinerja keuangan yang solid dan valuasi yang atraktif di pasar modal Indonesia. Studi ini memberikan kontribusi empiris terhadap literatur investasi nilai dengan menyajikan bukti mengenai efektivitas Magic Formula dalam konteks pasar modal Indonesia.

Keywords: strategi investasi; greenblatt magic formula; roce; earning yield

Abstract: This study examines the effectiveness of Greenblatt's Magic Formula value investment strategy in generating returns in the Indonesian capital market. Through the analysis of financial report data of companies listed in the LQ45 Index during the period 2019-2023, the performance of portfolios formed based on the Magic Formula criteria is evaluated and compared with market returns (IHSG) and equity mutual funds. The results of the study show that portfolios constructed using the Magic Formula strategy consistently show superior performance compared to market returns and equity mutual funds during the observation period. This finding indicates that the Magic Formula has the potential to be an effective alternative for investors in selecting stocks with solid financial performance characteristics and attractive valuations in the Indonesian capital market. This study provides an empirical contribution to the value investment literature by presenting evidence on the effectiveness of the Magic Formula in the context of the Indonesian capital market.

Kata Kunci: investment strategies; greenblatt magic formula; roce; earning yield



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146-373-1-RV

**EVALUASI PENENTUAN ULANG SAHAM-SAHAM PENGHASIL
DIVIDEN TINGGI DI BEI BERDASARKAN KRITERIA
IDX HIGH DIVIDEND 20 TAHUN 2025**

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Abstract

This study aims to evaluate the consistency and relevance of the IDXHIDIV20 index criteria in identifying high-dividend-yield stocks on the Indonesia Stock Exchange (IDX). A quantitative descriptive method was employed, utilizing secondary data from company financial reports, the IDX website, and trading platforms (RTI Business and Motion Trade). The results reveal that the high transaction value criteria in IDXHIDIV20 contradict the characteristics of high-dividend stocks, which typically exhibit moderate or low liquidity. A three-year average dividend yield approach is deemed more appropriate for determining high-dividend stocks in the IDX, as it reflects the consistency of dividend performance over time. This study recommends revising the index criteria, including removing the high daily transaction value requirement, as the free float criterion sufficiently represents stock transaction aspects. The findings provide practical contributions for investors in selecting dividend-based investment instruments and enrich academic discourse on financial theories such as Bird-in-Hand Theory, Behavioral Finance, Signaling Theory, and Clientele Effect Theory.

Keywords: Dividend Yield, Free Float, IDXHIDIV20



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74-346-1-RV

FACTORS INFLUENCING FINANCIAL PERFORMANCE IN PHARMACEUTICAL SECTOR MANUFACTURING COMPANIES

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Abstract

The difference in this study is in the research model. This study focuses on liquidity, Environmental Costs, Company Size, Capital Structure and financial performance. Financial performance in this study uses ROA because ROA focuses on profit before considering the influence of funding structure (both debt and equity), so it is suitable for use when independent variables such as capital structure are being analyzed. ROA helps to see how capital structure impacts the ability to generate returns on total assets, without bias from interest expenses. The population in this study used Pharmaceutical Manufacturing Companies listed on the Indonesia Stock Exchange for the 2017-2021 period. This study uses a sampling technique, namely purposive sampling, so that a sample of 9 companies was obtained. The data analysis method used is Multiple Regression Analysis using the IBM SPSS 22 program. The results of this study indicate that Liquidity, Environmental Costs. and Capital Structure have an effect on Financial Performance. When there is an increase in the proportion of debt to capital, total assets will also increase. When the total amount of company assets increases, the company will have a greater opportunity to utilize its assets more optimally. Meanwhile, Company Size has no effect on Financial Performance. These results indicate that the size of the amount of assets owned cannot predict the amount of profit generated.

Keywords: Financial Performance, Liquidity, Environmental Cost, Firm Size, Capital Structure.



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547-1572-2-RV

Pengaruh Risiko Kredit, Likuiditas, Kecukupan Modal, dan Ukuran Perusahaan Terhadap Profitabilitas (Studi Kasus Pada Perusahaan Perbankan BUMN yang Terdaftar di BEI Tahun 2019-2024)

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ABSTRAK

Penelitian ini mengkaji pengaruh risiko kredit, likuiditas, kecukupan modal, dan ukuran perusahaan terhadap profitabilitas pada bank BUMN yang tercatat di BEI selama periode 2019-2024. Pengukuran profitabilitas dilakukan menggunakan *Return on Assets* (ROA), sedangkan variabel independen meliputi *Non-Performing Loan* (NPL), *Loan to Deposit Ratio* (LDR), *Capital Adequacy Ratio* (CAR), dan total aset perusahaan. Metode pada penelitian menggunakan kuantitatif dengan pendekatan regresi linear berganda sebagai alat analisis. Penelitian memiliki hasil yang menunjukkan hanya variabel kecukupan modal dan ukuran perusahaan yang memiliki pengaruh signifikan terhadap profitabilitas, sedangkan risiko kredit dan likuiditas tidak mencerminkan pengaruh yang signifikan. Temuan ini memberikan implikasi penting bagi para pengambil keputusan dan manajemen bank dalam mengelola struktur modal dan optimalisasi aset untuk meningkatkan profitabilitas di tengah perubahan regulasi dan dinamika pasar yang terus berkembang.

Kata Kunci: profitabilitas, risiko kredit, likuiditas, kecukupan modal, ukuran perusahaan, perbankan BUMN



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204-484-1-RV

**THE EFFECT OF LEVERAGE, NET WORKING CAPITAL, AND CASH
CONVERSION CYCLE ON CASH HOLDING IN MANUFACTURING
COMPANIES IN THE FOOD AND BEVERAGE SUB-SECTOR LISTED
ON THE INDONESIA STOCK EXCHANGE FOR THE PERIOD 2020–
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Abstract

Cash Holding has an important role for every company to determine the company's liquidity level. Companies that have less cash, companies are considered unable to maintain their liquidity levels, while keeping too much cash has made the company lose the opportunity to make a profit. This study aims to determine the influence of Leverage, Net Working Capital, and Cash Conversion Cycle on food and beverage sub-sector companies listed on the IDX during 2020-2022. This research is a quantitative research. The sampling technique used total sampling and obtained 29 companies as research samples. Secondary data is collected by downloading the company's financial statements on the idx.co.id website. The analysis technique used is multiple linear regression analysis using SPSS version 26 software. The results of this study prove that Net Working Capital has a positive effect on Cash Holding, while Leverage and Cash Conversion Cycle have no impact on the Company's Cash Holding.

Kata Kunci : *cash holding, leverage, net working capital, cash conversion cycle.*



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THE EFFECT OF PROFITABILITY AND CASH HOLDING ON INCOME SMOOTHING IN COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE

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ABSTRACT

This study aims to determine and explain the effect of profitability and cash holding on income smoothing in food and beverage companies listed on the Indonesia Stock Exchange in 2019-2023. The sampling technique used purposive sampling technique and produced 65 sample units. The data collection method used the documentation method. The data source used is secondary data in the form of quarterly financial reports, using regression analysis. The results of this study indicate that: (1) Profitability and cash holding simultaneously affect income smoothing, (2) Profitability affects income smoothing, (3) Cash Holding does not affect income smoothing.

Keywords: Profitability, Cash Holding, Income Smoothing.



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654-1828-2-RV

**PENGARUH KINERJA LINGKUNGAN DAN UKURAN PERUSAHAAN
TERHADAP PROFITABILITAS
(STUDI PADA PERUSAHAAN MANUFAKTUR SEKTOR INDUSTRI
BARANG KONSUMSI YANG TERDAFTAR DI BEI YANG MEMPEROLEH
LABA PERIODE 2019 – 2022)**

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Abstract

Achieving a high level of corporate profitability is one form of corporate responsibility. The demand for companies to pay more attention to environmental management standards is getting stronger. Larger companies have a variety of services, production capacity and better management strategies, and can take advantage of the benefits of economies of scale and scope that represent a reduction in company costs due to an increase in production scale. The purpose of this study was to determine the partial and simultaneous effects of environmental performance and company size on profitability. This research is an associative quantitative method. The population in this study is a group of consumer goods industry companies listed on the IDX for the 2019-2022 period using annual data. The research sample used purposive sampling method, so that 25 company samples were obtained which were then analyzed using multiple linear regression analysis and hypothesis testing partially using the t test and simultaneously using the F test. The results of the study can be concluded that 1) environmental performance (PROPER) has a significant effect on profitability (ROA). 2) company size (SIZE) has no significant effect on profitability (ROA) and 3) environmental performance (PROPER) and company size (SIZE) have a significant effect on profitability (ROA).

Keywords: financial performance, company size, profitability.



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633-1765-2-RV

PERSPEKTIF ANALISIS FUNDAMENTAL DALAM MEMPREDIKSI BID-ASK SPREAD SAHAM

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Abstract

The capital market plays a crucial role in supporting economic growth through the efficient allocation of financial resources. One key indicator in assessing market efficiency is the bid-ask spread, which reflects the level of liquidity and information asymmetry among market participants. The context of a company's fundamental information, such as financial ratios, can serve as signals that influence investor decisions and perceptions of risk associated with a stock. This study aims to analyze the effect of fundamental financial ratios, consisting of Return on Assets (ROA), Debt to Equity Ratio (DER), and Tobin's Q, on the bid-ask spread in the capital market. The research employs a quantitative approach using multiple linear regression analysis on secondary data from manufacturing companies in the food and beverage subsector listed on the Indonesia Stock Exchange during the period 2021–2023. The results show that ROA and DER have no significant effect on the bid-ask spread, whereas Tobin's Q has a significant positive effect. Simultaneously, the three variables do not have a significant effect on the bid-ask spread. These findings indicate that fundamental financial ratios can provide important signals for investors in assessing risk and trading efficiency in the capital market.

Keywords: Return on Assets, Debt to equity ratio, Tobin's Q, Bid-ask spread, Capital Market



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208-500-1-RV

SYSTEMATIC LITERATURE REVIEW TENTANG AKUNTABILITAS MASJID DAN KONTRIBUSINYA TERHADAP PEMBERDAYAAN MASYARAKAT

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Abstrak

Tujuan: tujuan penelitian ini untuk menunjukkan berbagai bukti empiris tentang akuntabilitas masjid dan perannya dalam pemberdayaan masyarakat. Beberapa hal yang ingin diketahui yaitu apa motivasi dilakukannya penelitian tentang akuntabilitas masjid, apa tujuannya, bagaimana relevansi masjid dengan upaya pemberdayaan masyarakat, serta apa implikasi praktis yang diperoleh.

Metode: peneliti menggunakan Preferred Reporting Items for Systematic Reviews and Meta Analyses (PRISMA) dalam menerapkan Systematic Literature Review (SLR) untuk mengidentifikasi dan mengakses literatur tentang akuntabilitas masjid. Sumber literatur dari database Scopus dan SINTA. Peneliti menggunakan NVivo untuk melakukan analisis tema.

Hasil: motivasi dilakukannya penelitian tentang akuntabilitas masjid yaitu peran penting masjid, keberadaan komunitas bagi masjid, aktifitas ekonomi di masjid, dan praktik pengelolaan keuangan masjid. Tujuan dilakukannya penelitian tentang akuntabilitas masjid yaitu untuk mengeksplorasi kontribusi dan kinerja masjid serta sisi administrasi keuangannya. Masjid juga memiliki relevansi dengan upaya pemberdayaan masyarakat, baik secara spiritual-sosial maupun sosial-ekonomi.

Implikasi praktis: Guna meningkatkan peran masjid, beberapa peneliti menyarankan untuk memperluas layanan serta pengembangan pengetahuan/keterampilan/keahlian takmir. **Orisinalitas:** Berdasarkan penelusuran penelitian yang sudah ada, belum ditemukan penelitian yang menggunakan PRISMA dan SLR untuk topik akuntabilitas masjid. Penelitian ini juga secara holistik mengeksplorasi motivasi, tujuan, kontribusi terhadap pemberdayaan masyarakat, serta implikasi praktis dari artikel tentang akuntabilitas masjid.

Kata kunci: Akuntabilitas, Masjid, PRISMA, SLR, NVivo, Pemberdayaan Masyarakat



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ASPAK



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302-750-1-RV

Pendapatan Asli Daerah: Dampak Efektivitas Pajak dan Anggaran Program Pengelolaan Pendapatan Daerah

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Abstract: *Original Regional Income (PAD) is regional income obtained from regional taxes, regional levies, results from the management of separated regional assets, and other legitimate regional original income in accordance with statutory regulations. PAD is an important aspect in the structure of regional financial management which illustrates that a region is able to finance development needs independently. Regional tax revenue which reaches the target every year shows that Regional Tax is one of the factors that influences original regional income. This research aims to empirically test and analyze the influence of the effectiveness of tax and regional revenue management program budget on PAD. This type of research is a quantitative method with data analysis using multiple linear regression analysis. The results showed that tax effectiveness had no effect on PAD while the regional revenue management program budget had a negative effect on PAD. The results of this study contribute to the Bojonegoro Regency Regional Government to increase the contribution of local taxes in PAD revenue. In addition, the Bojonegoro Regency Regional Government must pay more attention to the regional revenue management program budget so that it is more effective in increasing PAD.*

Keywords: *effectiveness of tax, regional revenue management program budget, regional income management program, original regional income*

Abstraks: *Pendapatan Asli Daerah (PAD) merupakan komponen pendapatan yang bersumber dari pajak daerah, retribusi daerah, hasil pemisahan pengelolaan kekayaan daerah, serta berbagai sumber sah lainnya sebagaimana diatur dalam ketentuan perundang-undangan yang berlaku. PAD berperan penting dalam struktur keuangan daerah, karena mencerminkan kapasitas suatu daerah dalam membiayai kegiatan pembangunan secara otonom. Capaian target penerimaan pajak daerah yang konsisten setiap tahunnya mengindikasikan bahwa pajak daerah memiliki kontribusi signifikan terhadap peningkatan PAD. Penelitian ini bertujuan untuk mengkaji secara empiris serta menganalisis pengaruh efektivitas pemungutan pajak dan alokasi anggaran dalam pengelolaan pendapatan daerah terhadap PAD. Penelitian ini menggunakan pendekatan kuantitatif dengan metode analisis regresi linier berganda sebagai teknik analisis data. Temuan penelitian menunjukkan bahwa efektivitas pemungutan pajak tidak memiliki pengaruh yang signifikan terhadap Pendapatan Asli Daerah (PAD), sementara anggaran program pengelolaan pendapatan daerah justru menunjukkan pengaruh negatif terhadap PAD. Hasil ini memberikan implikasi praktis bagi Pemerintah Daerah Kabupaten Bojonegoro untuk meningkatkan kontribusi pajak daerah dalam struktur penerimaan PAD. Selain itu, pemerintah daerah perlu melakukan evaluasi dan optimalisasi terhadap alokasi anggaran dalam program pengelolaan pendapatan, agar penggunaannya menjadi lebih efisien dan berdampak positif terhadap peningkatan PAD.*

Kata Kunci: *efektivitas pemungutan pajak, anggaran pengelolaan pendapatan daerah, program pengelolaan pendapatan daerah, pendapatan asli daerah*



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184-549-1-RV

ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI AGRESIVITAS PADA SEKTOR PERTAMBANGAN DI BURSA EFEK INDONESIA

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Abstract

This research is motivated by the important role of taxes as a source of state revenue and the differences in views between the government and companies regarding taxation that can encourage tax aggressiveness practices. The purpose of this study is to analyze the partial and simultaneous effects of profitability, leverage, sales growth, capital intensity, inventory intensity on tax aggressiveness in mining sector companies listed on the Indonesia Stock Exchange (IDX) for the 2019-2023 period. This study uses a quantitative method with secondary data from the company's annual financial report. The research sample of 22 companies was selected using a purposive sampling technique. Data analysis was carried out using multiple linear regression analysis. The results of the study show that partially, leverage and inventory intensity have a significant effect on tax aggressiveness. Conversely, profitability, sales growth, and capital intensity do not have a significant effect on tax aggressiveness. However, simultaneously, the five independent variables are proven to have a significant effect on tax aggressiveness in mining companies listed on the IDX 2019-2023.

Keywords: Tax Aggressiveness, Independent variable, Mining Sector



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JII MINING STOCKS UNDER THE INFLUENCE: INFLATION, GOLD PRICES, AND RUPIAH EXCHANGE RATE (2019–2023)

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Abstract

This study examines the effect of inflation rate, gold price, and rupiah exchange rate on stock prices in the mining sector listed on the Jakarta Islamic Index (JII) from 2019–2023. The method used is multiple linear regression to analyse the data obtained. The study's results indicate that the inflation rate and gold price have a positive and significant effect on stock prices, suggesting that an increase in these two variables can increase the value of stocks in the mining sector. Meanwhile, the rupiah exchange rate also positively affects stock prices, but the effect is not significant. These findings indicate that investors need to pay attention to inflation and gold prices as essential indicators in making investment decisions, while the rupiah exchange rate, although influential, cannot be used as the primary basis for predicting stock price movements. Mining companies are advised to focus more on managing risks arising from fluctuations in inflation and gold prices. This study also recommends that policymakers consider all three variables in formulating policies that support capital market stability. Further research is recommended to explore other factors affecting stock prices in this sector.

Keywords: *Inflation, Gold Prices, Rupiah Exchange Rate, Mining Stock, JII.*



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DETERMINAN KUALITAS LAPORAN SEGMENT: *HIGH PROFILE VS LOW PROFILE INDUSTRY*

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Abtrak

This study aims to examine the determinants that allegedly affect the quality of segment reports measured using the Segment Reporting Quality Index (SRQI) and to further test it by differentiating the tests in high-profile and low-profile industries.. The research's data is based on secondary data that consist of annual financial statements from non-financial companies listed on the Indonesia Stock Exchange throughout the 2020-2022 period. The research sample consisted of 179 companies, with 537 observations obtained through the purposive sampling technique. Determinant variables consist of company size, profitability, leverage, internationalization level, reputation of the accounting firm and type of industry. The data was analyzed using multiple linear regression. The results of this study indicate that company size, level of internationalization, and reputation of the accounting firm have a positive effect on the quality of segment reports. Conversely, leverage was found to have a negative effect on the quality of segment reports, but profitability had no effect. Based on industry type, the size of the level of internationalization and reputation of the accounting firm were shown to have a positive effect on the quality of segment reports in the high-profile industry. While in the low-profile industry, it was proven that company size and level of internationalization were the driving variables for the quality of segment reports conducted by the company.

Keywords: *determinants, industry tipe, quality of segment reports.*

Abstrak

Penelitian ini bertujuan untuk menguji determinan yang diduga mempengaruhi kualitas laporan segmen yang diukur dengan menggunakan *Segment Reporting Quality Index* (SRQI) dan menguji lebih lanjut dengan membedakan pengujian pada *high-profile industry* dan *low-profile industry*. Data penelitian ini diperoleh dari data sekunder berupa laporan keuangan tahunan dari perusahaan non keuangan yang terdaftar di Bursa Efek Indonesia pada periode 2020-2022. Sampel penelitian sebanyak 179 perusahaan dengan 537 observasi yang diperoleh melalui teknik *purposive sampling*. Variabel determinan terdiri dari ukuran perusahaan, profitabilitas, *leverage*, tingkat internasionalisasi, reputasi KAP dan tipe industri. Teknik analisis data yang digunakan adalah analisis regresi linear berganda. Hasil penelitian ini menunjukkan bahwa ukuran perusahaan, tingkat internasionalisasi, dan reputasi KAP berpengaruh positif terhadap kualitas laporan segmen. Sebaliknya, *leverage* ditemukan berpengaruh negatif terhadap kualitas laporan segmen, namun profitabilitas tidak berpengaruh. Berdasarkan tipe industri, ukuran tingkat internasionalisasi dan reputasi KAP terbukti berpengaruh positif terhadap kualitas laporan segmen pada *high-profile industry*. Sedangkan pada *low-profile industry* terbukti ukuran perusahaan dan tingkat internasionalisasi merupakan variabel pendorong kualitas laporan segmen yang dilakukan perusahaan.

Kata Kunci: *determinan, tipe industri, kualitas laporan segmen.*



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DETERMINAN KINERJA KEUANGAN: LEVERAGE, PROFITABILITAS, LIKUIDITAS, PERPUTARAN TOTAL ASET DAN UKURAN PERUSAHAAN

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Abstrak

Sektor energi adalah sektor yang kegiatan usahanya menjual produk dan jasa terkait ekstraksi energi sehingga pendapatannya secara langsung dipengaruhi oleh harga komoditas energi dunia. Kinerja keuangan perusahaan di sektor ini selama periode 2017-2022 mengalami fluktuasi yang cukup signifikan sehingga penting untuk mengidentifikasi faktor-faktor yang memengaruhi kinerja keuangan tersebut. Penelitian ini bertujuan untuk mengetahui pengaruh dari leverage, profitabilitas, likuiditas, perputaran total aset dan ukuran perusahaan terhadap kinerja keuangan pada perusahaan sektor energi tahun 2017-2022. Metode penelitian yang digunakan yakni kuantitatif dengan pengambilan sampel menggunakan purposive sampling. Analisis data yang digunakan adalah analisis regresi linier berganda, uji asumsi klasik dan uji hipotesis. Hasil uji t menunjukkan leverage, profitabilitas dan perputaran total aset berpengaruh secara parsial terhadap kinerja keuangan sedangkan likuiditas dan ukuran perusahaan tidak berpengaruh secara parsial terhadap kinerja keuangan. Sementara itu, hasil uji F menunjukkan bahwa leverage, profitabilitas, likuiditas, perputaran total aset dan ukuran perusahaan berpengaruh secara simultan terhadap kinerja keuangan.

Kata kunci: *Keuangan, Leverage, Profitabilitas, Likuiditas, Aset*



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DEVELOPMENT OF FINANCIAL REPORT QUALITY RESEARCH: LITERATURE REVIEW

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ABSTRACT

This study aims to provide a broader picture of the quality of financial reports and the factors that influence the quality of financial reports through literature studies in research in the field of accounting in national journals Sinta 2,3 and 4 as well as international journals in the Emerald database in the period 2014-2023. This research method uses a literature review . The keywords used in the search are financial reporting quality *and* financial statement quality . A total of 61 research articles were found that were relevant to the specified topic. This study identifies the main directions of financial statement quality research in the period 2014-2023 and discusses important aspects such as research methodology, theories used, research sectors and others. In the end, this study can be concluded regarding the development of financial statement quality research so that it can provide input for further research.

Keywords: *Financial Report, Financial Reporting Quality , Financial Statement Quality*



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FAKTOR-FAKTOR YANG MEMPENGARUHI KUALITAS LABA MELALUI VOLUNTARY DISCLOSURE

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ABSTRACT

This research examines the effect of the investment opportunity set, accounting conservatism, and income smoothing on profit quality through voluntary disclosure. Market Value measured the investment opportunity set to the Book Value of Assets, accounting conservatism was measured by accounting conservatism with Conservation Based on Accrued Items, Excel Index measured income smoothing, Modified Jones Model measured profit quality, and the Index of Disclosure Methodology measured voluntary disclosure. The study applies quantitatively. Furthermore, the population comprised 17 infrastructure companies listed on the Indonesia Stock Exchange (IDX). In line with that, 85 data samples were taken during 2019-2023. The data collection technique used purposive sampling. Moreover, the data analysis technique used regression intervening with SPSS. The result shows both investment opportunity set and accounting conservatism have a negative effect on voluntary disclosure. However, income smoothing has a positive effect on voluntary disclosure. Additionally, investment opportunity set as well as voluntary disclosure have a negative effect on profit quality. Likewise, conservatism has a positive effect on profit quality. In contrast, income smoothing did not affect profit quality. In addition, voluntary disclosure can mediate the effect of investment opportunity set and accounting conservatism on profit quality. Meanwhile, voluntary disclosure cannot mediate the effect of income smoothing on profit quality.

Keywords: *investment opportunity set, accounting conservatism, income smoothing, voluntary disclosure, and profit quality*



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**THE EFFECT OF MANAGERIAL OWNERSHIP, CAPITAL STRUCTURE, AND
INTELLECTUAL CAPITAL ON COMPANY FINANCIAL PERFORMANCE
(Empirical Study on Banking Companies Listed on the Indonesia Stock Exchange in 2021-2023)**

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Abstract

This study aims to examine the Effect of Managerial Ownership, Capital Structure, and Intellectual Capital on Company Financial Performance (Empirical Study of Banking Companies Listed on the Indonesia Stock Exchange in 2021-2023). This study uses a quantitative method approach. The population consists of banking companies listed on the Indonesia Stock Exchange (IDX) with Purposive Sampling as a sampling technique so that 33 samples are obtained. The measuring instrument used in this study is SPSS software using multiple linear regression analysis. The results of the study indicate that managerial ownership does not have a significant effect on financial performance and capital structure has a negative and significant effect on financial performance while intellectual capital does not have a significant effect on financial performance. Simultaneously, managerial ownership, capital structure, and intellectual capital have a positive and significant effect on financial performance. The results of this study are expected to be a reference for company management and investors in understanding the factors that can affect financial performance and can be used as considerations in strategic decision making.

Keywords : *Managerial Ownership, Capital Structure, Intellectual Capital, Financial Performance*



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81-205-2-RV

GREEN INNOVATION'S EFFECT ON COMPANY VALUE

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Abstract

This study aims to investigate the impact of green innovations on company value. The analysis used financial statements, annual reports, and sustainability reports on manufacturing companies listed on the Indonesiafor the period of 2018-2022, with EMA as a moderating variable. Employing purposive sampling, the study identified 322 samples that met the established criteria. Classical assumption tests, moderated regression analysis, and hypothesis testing were conducted using the SPSS Version 26 data processing software. The results show that management environmental accounting can effectively moderate between green product innovation and company values. It nevertheless does not yield a similar effect on the relationship between green process innovation and company value. The novelty of this work lies on EMA as a moderating variable in companies, a unique topic that has not been attended before.

Keywords: Environmental Management Accounting (EMA), company value, stock, sustainable economy.



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614-1717-2-RV

**ANALISIS FUNDAMENTAL MAKRO DAN KINERJA ASET TERHADAP KINERJA
MANAJEMEN DENGAN EFISIENSI OPERASIONAL SEBAGAI VARIABEL
INTERVENING PADA PERUSAHAAN SEKTOR INFRASTRUKTUR YANG
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Abstract

The purpose of this research is to explain the influence of macro fundamentals and asset performance on management performance through operational efficiency as an intervening variable. This study employs a quantitative approach to determine the relationship between two variables with cause and effect. For analyzing secondary data, statistical techniques are utilized. Data is obtained from the annual reports of infrastructure sector companies listed on the Indonesia Stock Exchange (IDX) from 2022 to 2024, which serves as the secondary data source for this research. This study analyzes using Smart-PLS 4.0 software. The results of this study indicate that the relationship between macro fundamentals, asset performance, operational efficiency, and management performance in infrastructure sector companies listed on the IDX is not always statistically significant. Although there are positive influences in some relationships, these influences are not strong enough to support the proposed hypotheses.

Keyword: Macro Fundamentals, Asset Performance, Management Performance, Operational Efficiency

Abstrak

Tujuan penelitian ini untuk menjelaskan pengaruh fundamental makro, kinerja aset terhadap kinerja manajemen melalui efisiensi operasional sebagai variabel intervening. Penelitian ini menggunakan pendekatan kuantitatif untuk mengetahui hubungan antara dua variabel dengan sebab dan akibat. Untuk menganalisis data sekunder, teknik statistik digunakan. Data diperoleh dari Laporan tahunan perusahaan sektor infrastruktur yang terdaftar di Bursa Efek Indonesia (BEI) dari tahun 2022 hingga 2024 merupakan sumber data sekunder yang digunakan dalam penelitian ini. Penelitian ini menganalisis menggunakan *software* Smart-PLS 4.0. Hasil penelitian ini menunjukkan bahwa hubungan antara Fundamental Makro, Kinerja Aset, Efisiensi Operasional, dan Kinerja Manajemen pada perusahaan sektor infrastruktur yang terdaftar di BEI tidak selalu signifikan secara statistik. Meskipun terdapat pengaruh positif dalam beberapa hubungan, pengaruh tersebut tidak cukup kuat untuk mendukung hipotesis yang diajukan.

Keyword: Fundamental Makro, Kinerja Aset, Kinerja Manajemen, Efisiensi Operasional



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667-1974-1-RV

**KUALITAS PELAYANAN MEMEDIASI PENGARUH TRANSPARANSI DAN
AKUNTABILITAS PENGELOLAAN KEUANGAN DESA TERHADAP
KEPERCAYAAN MASYARAKAT
(STUDI PADA DESA SUMBERAGUNG KECAMATAN NGANTANG)**

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Abstrak

Pemerintahan desa adalah sebuah lembaga yang berkewajiban mengatur, melayani serta mengurus kepentingan masyarakat setempat. Untuk menjadikan pemerintahan desa yang semakin baik dan maju, maka diperlukan adanya pemerintah desa yang memiliki prinsip transparan dan akuntabel dalam menjalankan kewajibannya sesuai dengan Peraturan Menteri Dalam Negeri atau Permendagri no 113 Tahun 2014. Selain itu diperlukan pemerintah desa yang memiliki kualitas pelayanan yang baik kepada masyarakat sehingga bisa menimbulkan kepercayaan masyarakat kepada pemerintah desa. Tujuan dari penelitian ini adalah untuk mengetahui pengaruh transparansi dan akuntabilitas sebagai variabel independen terhadap tingkat kepercayaan masyarakat sebagai variabel dependen dengan melibatkan kualitas pelayanan sebagai variabel mediasi. Jenis penelitian yang digunakan adalah kuantitatif kausalitas, dengan menguji antara variabel satu dengan variabel lainnya. Data yang digunakan adalah data primer yang diperoleh dari penyebaran kuesioner pada masyarakat di Desa Sumberagung Kecamatan Ngantang Kabupaten Malang. Teknik penentuan sampel dalam penelitian ini menggunakan perhitungan rumus solvin dengan teknik pengambilan sampel menggunakan accidental sampling sejumlah 98 responden. Pengolahan dan analisis data yang digunakan adalah aplikasi SmartPLS versi 4.1. Kesimpulan dari penelitian ini adalah bahwa akuntabilitas dan kualitas pelayanan berpengaruh signifikan terhadap kepercayaan masyarakat, transparansi tidak berpengaruh terhadap kepercayaan masyarakat, kualitas pelayanan dapat memediasi antara pengaruh transparansi dan akuntabilitas terhadap kepercayaan masyarakat.

Kata Kunci: Transparansi, Akuntabilitas, Kepercayaan Masyarakat, Kualitas Pelayanan



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577-1623-2-RV

Muslim Consumer Satisfaction: Dynamics of Customer Reviews and Islamic Branding

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Abstract: The uncertainty of the current global situation has had a significant impact on every industry. The skincare industry is one of those affected because it has become a current trend. Muslim consumers look at reviews and brands before making decisions. The aim of this research is to examine the influence of consumer satisfaction based on customer reviews and brand image on purchasing decisions. The method used in this research is quantitative with a post positivism paradigm. Researchers distributed questionnaires to Muslim consumers totaling 106 respondents who had been selected using purposive sampling technique. Researchers used the SmartPLS version 3 application to process research results. Researchers also reduce secondary data using publish or perish. The research results show that amidst global uncertainty, customer reviews and brand image influence Muslim consumer satisfaction. This means that having good reviews from customers, even though the global situation is uncertain, still has an impact on purchasing decisions. The recommendation of this research is that online business owners need to monitor the results of consumer reviews and respond to their suggestions.

Keywords: Muslim Consumer Satisfaction, Customer Reviews, Islamic Branding



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175-441-1-RV

PENGARUH GENDER DIVERSITY PADA DEWAN DIREKSI, KEPEMILIKAN MANAJERIAL, DAN KEAHLIAN KOMITE AUDIT TERHADAP KUALITAS LAPORAN KEUANGAN PADA PERUSAHAAN PROPERTIES DAN REAL ESTATE YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2019-2023

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Abstract

.This research is motivated by the importance of financial reports as a way to demonstrate management's ability to generate cash flow from existing resources and also as a form of management accountability for the management of these resources. The quality of financial reports also plays an important role for companies to obtain investors who will later have a major influence on the company. Therefore, it is important for a company to produce quality financial reports, which will later have a beneficial impact on the company. The purpose of this study is to determine the effect of gender diversity on the board of directors, managerial ownership, and audit committee expertise on the quality of financial reports as proxied by conservatism. The population in this study is all companies listed on the IDX in 2019-2023. This study uses a quantitative approach and associative research type. The data collection method used is the documentation method by collecting secondary data obtained from the official IDX website. The sampling technique used is purposive sampling, resulting in a sample of 7 companies. The analysis method used is panel data regression analysis and hypothesis testing using the Eviews 12 program. The test results show that simultaneously gender diversity on the board of directors, managerial ownership, and audit committee expertise have a significant effect on the quality of financial reports. Meanwhile, partially the gender diversity variable on the board of directors does not have a significant effect on the quality of financial reports, the managerial ownership variable has a significant effect on the quality of financial reports, the audit committee expertise variable does not have a significant effect on the quality of financial reports.

Keywords: gender diversity on the board of directors, managerial ownership, audit committee expertise, quality of financial reports



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418-1018-1-RV

PENGARUH UKURAN PERUSAHAAN, REPUTASI AUDITOR DAN KARAKTERISTIK INDUSTRI PADA AUDIT DELAY (Studi Kasus BUMN di Indonesia periode 2021-2022)

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Abstract

The research aims to explores the effect of firm size, auditor reputation, and industry characteristics on audit delay in state-owned enterprises (BUMNs) listed on the Indonesia Stock Exchange (IDX). Audit delay refers to the number of days between the end of the fiscal year and the release of the auditor's report, which affects the timeliness of financial information. A quantitative method was used, based on secondary data from audited financial statements of BUMNs for the 2021–2022 period. Using purposive sampling, 24 BUMNs that published audited reports as of December 31 were selected. The data were analyzed through multiple linear regression using SPSS version 26. The results indicate that firm size, auditor reputation, and industry characteristics each have a significant negative influence on audit delay. These findings imply that larger firms, those audited by reputable auditors, and companies in specific industries are likely to experience shorter audit delays, supporting timely financial reporting in the public sector.

Keywords: Audit Delay, BUMN, Auditor Reputation, Industry Characteristics



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141-350-1-RV

PENGARUH PENGALAMAN AUDITOR, *INTERPERSONAL SKILL*, DAN KOMPETENSI, TERHADAP KUALITAS KONSULTASI YANG DIBERIKAN OLEH BPKP

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Abstract: *Internal auditors, as consultants, are expected to minimize fraud. As such, this study aims to seek empirical evidence of the positive effect of auditor experience, interpersonal skills, and competence on the consulting quality of BPKP. BPKP auditors are selected as the population in the study for their consulting function in addition to its coaching function for the Government Internal Audit (APIP). The samples include 126 auditors, and the data are analyzed by multiple regression. The research findings exhibit that auditor experience has no effect on their consulting quality whilst interpersonal skills and competence have a positive effect on their consulting quality. This research is expected to provide empirical evidence to improve the interpersonal skills and competence of auditors.*

Keywords: *Internal Auditor; Consulting Quality; Auditor Experience; Interpersonal Skill; Competence*

Abstrak: Saat ini auditor internal memiliki peran konsultasi. Auditor internal sebagai konsultan diharapkan dapat mengurangi terjadinya kecurangan. Penelitian ini bertujuan untuk mencari bukti empiris pengaruh positif pengalaman auditor, interpersonal skill, kompetensi pada kualitas konsultasi yang diberikan oleh BPKP. Auditor BPKP dipilih sebagai populasi dalam penelitian karena BPKP selain memiliki fungsi konsultasi juga memiliki fungsi pembinaan kepada Aparat Pengawasan Internal Pemerintah (APIP). Penelitian menggunakan analisis regresi berganda sebagai metode pengolahan data. Sampel penelitian ini mencakup 126 auditor dari BPKP. Temuan penelitian menunjukkan pengalaman auditor tidak berpengaruh terhadap kualitas layanan konsultasi mereka. Sementara itu interpersonal skill dan kompetensi berpengaruh positif terhadap kualitas konsultasi. Penelitian ini diharapkan dapat digunakan sebagai bukti empiris untuk meningkatkan interpersonal skill, dan kompetensi auditor.

Kata kunci: Auditor Internal; Kualitas Konsultasi; Pengalaman Auditor; Interpersonal Skill; Kompetensi



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280-712-1-RV

Peran Akuntansi Forensik dan Audit Investigatif dalam Meningkatkan Pendeteksian Fraud : Pengaruh Moderasi Profesionalisme Auditor

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Abstract - This study aims to examine the influence of forensic accounting and investigative auditing on fraud disclosure, as well as to test the moderating role of auditor professionalism. A quantitative method was employed using the Partial least Square (PLS) approach with SmartPLS software. The sample consisted of internal and external auditors with experience in handling fraud cases. The result indicates that both forensic accounting and investigative auditing have a positive and significant effect on fraud disclosure. However, auditor professionalism does not significantly moderate the relationship between forensic accounting or investigative auditing and fraud disclosure. These findings suggest that auditors' technical competencies in forensic accounting and investigative auditing inherently encompass the professionalism needed to detect fraud. This study offers practical implications for enhancing technical competencies among auditors and contributes to theoretical development in audit and fraud detection research.

Keywords : forensic accounting, investigative auditing, auditor professionalism, fraud disclosure

Abstrak – Penelitian ini bertujuan untuk menganalisis pengaruh akuntansi forensik dan audit investigatif terhadap pengungkapan fraud, serta menguji peran profesionalisme auditor sebagai variabel moderasi. Metode yang digunakan adalah kuantitatif dengan metode pendekatan Partial Least Square (PLS) melalui perangkat lunak SmartPLS. Sampel dalam penelitian ini terdiri dari auditor internal dan eksternal yang memiliki pengalaman dalam penanganan fraud. Hasil penelitian ini menunjukkan bahwa akuntansi forensik dan audit investigatif berpengaruh positif dan signifikan terhadap pengungkapan fraud. Namun profesionalisme auditor tidak terbukti memoderasi hubungan antara akuntansi forensik dan audit investigatif dengan pengungkapan fraud. Temuan ini mengindikasikan bahwa kompetensi teknis auditor dalam akuntansi forensik dan audit investigatif sudah mencakup elemen profesionalisme yang diperlukan dalam proses deteksi kecurangan. Penelitian ini memberikan kontribusi praktis dalam meningkatkan fokus pengembangan kompetensi teknis auditor dan memperluas kajian teoritis dalam bidang audit dan pencegahan fraud.

Kata Kunci: akuntansi forensik, audit investigatif, profesionalisme auditor, pengungkapan kecurangan



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308-835-1-RV

PENGARUH SKEPTISISME PROFESIONAL, INDEPENDENSI, TEKNOLOGI INFORMASI, DAN KOMPETENSINAUDITOR TERHADAP KUALITAS AUDIT PADA INSPEKTORAT KABUPATEN BOJONEGORO

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Abstract

This study examines the impact of professional scepticism, auditor independence, information technology application, and auditor competence on audit quality in Bojonegoro Regency Inspectorate. Audit quality is a crucial criterion to evaluating the efficiency and effectiveness of internal government oversight. The study is initiated due to persistent problems noted in SAKIP evaluations, ongoing delays in the filing of audit reports, and inconsistencies in the distribution of auditor proficiency. A quantitative explanatory methodology was utilized to gather data via a structured questionnaire distributed to 42 participants, comprising auditors and functional officers engaged in audit or evaluation activities. The data analysis using Structural Equation Modelling with the Partial Least Squares (SEM-PLS) method. The research aims to enrich public sector accounting literature and provide practical insights for the Inspectorate, specifically in improving audit quality via equitable distribution of auditor competence and the optimized use of information technology in audit execution and reporting.

Keyword: Audit Quality, Professional Scepticism, Auditor Independency, Information Technology, Competency of Auditor



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150-381-1-RV

ANALISIS PENGARUH TRANSFORMASI DIGITAL DAN KESENJANGAN GENERASI TERHADAP KINERJA AUDITOR BPKP

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Abstract

The utilization of new technology in the workplace affects auditor performance at work. The increases or decreases employee performance, depending on the employee's ability to use technology. BPKP employees consisting of various generations, from Generation X to Generation Z with different mindsets, perspectives, and abilities to adapt to technology when working as a team. This diversity can lead to differences in performance during collaborative efforts. As internal government auditors, BPKP employees are expected to quickly adopt new technologies to align with the government's goal of prioritizing technology use for effective work completion. This study aims to test and analyze the effect of digital transformation and generation gaps on auditor performance, involving a sample of 118 BPKP auditors. In accordance with attribution theory, digital transformation and generation gaps each act as external and internal factors that influence auditor performance. The results of the study show that digital transformation and generation gaps affect auditor performance. Further analysis shows that there is no significant difference in perception between auditors from Generation X to Z.

Keywords: digital transformation; generation gap; auditor performance; internal auditor; BPKP



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189-462-1-RV

SYSTEMATIC LITERATURE REVIEW: THE IMPLEMENTATION OF ARTIFICIAL INTELLIGENCE AND MACHINE LEARNING THROUGH BIG DATA ANALYTICS IN FINANCIAL ACCOUNTING PRACTICES

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Abstrak

This study aims to examine the implementation of Artificial Intelligence (AI) and Machine Learning (ML) through Big Data Analytics in the field of financial accounting using a Systematic Literature Review (SLR) approach. The background of this research lies in the significant transformation occurring in accounting due to technological advancements, which demand the integration of information technology to enhance efficiency and competitiveness. The issues explored include how AI and ML can improve the accuracy, efficiency, and relevance of financial information, as well as their impact on the professionalism of accountants. This study adopts a systematic literature review method by analyzing relevant previous studies. Data were collected from various sources published between 2020 and 2024, then filtered based on topic, accessibility, and relevance to financial accounting. The findings indicate that the application of AI and ML in accounting enables large-scale data analysis quickly and efficiently, providing deeper insights into a company's financial performance. These technologies also support the automation of routine tasks, reduce human error, and enhance productivity. The conclusion of this study is that the integration of AI and ML through Big Data Analytics significantly contributes to the transformation of financial accounting, but also demands the development of new skills among accounting professionals. It is recommended that institutions continue to invest in these technologies and provide adequate training for accountants to optimize their use.

keyword : *Artificial Intelligence, Machine Learning, Big Data Analytics, Accounting.*



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CG



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289-727-2-RV

ECONOMIC, ENVIRONMENTAL, AND SOCIAL IMPACTS OF CSV ON CSR AGRICULTURAL PROGRAMS SUPPORTING SDGS

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Abstract

Corporate Social Responsibility (CSR) is a concept where companies focus not only on economic aspects but also on caring for the environment and society. Based on this concept, PT Petrokimia Gresik launched the Lingkungan Peternakan Sapi Terintegrasi (Literasi) Program in 2018 using an environmentally based Community Development (Comdev) approach. The program aims to support the Sustainable Development Goals (SDGs) by assessing its economic, environmental, and social impacts. The research methods used include observation, interviews, and documentation, with data collected from five informants, 24 articles, and four supporting documents analyzed through triangulation. The program seeks to reduce carbon dioxide (CO²) and methane (CH⁴) emissions caused by community activities. It has also generated business activities such as the Koperasi Ternak Tani (KTT) Literasi, catering services, the sale of "ceglug" herbal drinks, edufarm, and more. Through the CSV concept, Literasi Program creates shared value for both the company and the community. The company benefits from selling flagship products, while the community gains training, tools, and machinery to support their businesses. This program serves as a reference for developing CSR initiatives in the agricultural and livestock sectors.

Keywords: Corporate Social Responsibility, Creating Shared Value, Environment, PT. Petrokimia Gresik.



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616-1722-2-RV

FIRM VALUE THROUGH GREEN INNOVATION AND GREEN ACCOUNTING

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Abstract: *The current state of the environment is a pressing issue that affects all sectors of society, including businesses. Existing governmental policies promote innovation among companies to mitigate the adverse effects of their operations on the environment. Numerous firms are actively pursuing innovations across their production processes and product offerings to address these environmental challenges. Companies that successfully minimize their environmental impact tend to enhance their overall value. Consequently, this research aims to provide empirical evidence regarding the influence of green innovation, sustainable practices, and corporate strategies on firm value. A sample of 112 manufacturing firms listed on the Indonesia Stock Exchange from 2021 to 2023 was selected through purposive sampling for this study. The research hypothesis was evaluated using panel data regression analysis. Findings indicate that effective green accounting practices can significantly elevate a company's value, highlighting the importance of environmental stewardship in attracting investor interest. This study offers theoretical insights for companies to adopt robust and sustainable green accounting practices, thereby enhancing their appeal to potential investors.*

Keywords: *Green Innovation, Green Accounting, Firm Value*



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237-604-1-RV

DEWAN DIREKSI DAN PENGUNGKAPAN ESG: KOMITE AUDIT SEBAGAI MODERASI

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Abstract: *This research aims to examine the influence of board size on environmental, social, and governance (ESG) disclosure, as well as to examine the moderating role of the audit committee on the relationship between board size and environmental, social, and governance (ESG) disclosure. Secondary data was used in this research, with a purposive sampling research method. The research sample is financial sector companies listed on the Indonesia Stock Exchange for the 2022-2023 period. The total sample is 31 companies, 25 sub-sector banks, 2 sub-sector finance services, 2 sub-sector insurance, and 2 sub-sector holding & investment companies. A total of 62 data were analyzed, using moderated regression analysis techniques with the help of SPSS 20 statistical tools. The results of this research indicate that board size has a positive effect on environmental, social, and governance (ESG) disclosure. However, the audit committee variable does not moderate the effect of board size on environmental, social, and governance (ESG) disclosure.*

Keywords : *Audit Committee, Board Size, ESG Disclosure, Financial Sector Companies*



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401-984-2-RV

ANALISIS PROGRAM TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN NON PUMK PT PETROKIMIA GRESIK

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Abstract

This research focuses on the implementation of the Non-PUMK Social and Environmental Responsibility (TJSL) Program implemented by PT. Petrokimia Gresik (Persero) with the aim of analyzing the program based on social, economic and environmental aspects. This research uses a qualitative method with a descriptive approach. Data was obtained through interviews with resource persons and also through documentation in the form of PT's Sustainability Report and TJSL Realization Report for 2022. Petrokimia Gresik (Persero). The research results show that the Sustainable Development Goals (TPB) until December 2022 have recorded positive progress in achieving social, economic and environmental aspects, one of which is the social aspect, with a percentage of 95% being implemented. Although several challenges and areas that have not been implemented have been identified, such as swelling in several programs and non-realization of programs on environmental aspects in TPB 6, namely, clean water and proper sanitation, there are still obstacles in the process.

Keywords : social, economic, environmental, CSR



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113-292-2-RV

**PENGARUH PROFITABILITAS, KEPEMILIKAN INSTITUSIONAL, DAN
UKURAN PERUSAHAAN TERHADAP PENGUNGKAPAN LAPORAN
KEBERLANJUTAN (STUDI PADA PERUSAHAAN PERTAMBANGAN DAN
PERUSAHAAN AGRIKULTUR YANG TERDAFTAR DI BURSA EFEK
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Abstract

This study intends to investigate and explain the impact of profitability, institutional ownership and company size on the disclosure of sustainability reports on mining companies and agricultural companies listed on the IDX in 2021-2023. A quantitative method is performed with the Eviews 12 as the analytical tool. The sample consisted of 37 mining companies and 16 agricultural companies which were chosen through purposive sampling technique. The data gathering was conducted through documentation, with the study findings showing that profitability partially has a significant positive impact on the disclosure of sustainability reports. Companies with high profitability are more likely to disclose sustainability information widely. Institutional ownership partially also has a significant positive impact. Institutional investors encourage transparency through demands for information related to the risks and impacts of investments. Company size partially has a significant impact on the disclosure of sustainability reports. Large companies are more motivated to maintain their reputation by increasing transparency.



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353-863-2-RV

PENGARUH *ENVIRONMENTAL PERFORMANCE* TERHADAP *SUSTAINABILITY REPORT DISCLOSURE* DENGAN PROFITABILITAS SEBAGAI MODERASI

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Abstrak

Penelitian ini bertujuan untuk menguji pengaruh *Environmental Performance* terhadap *Sustainability Report Disclosure* dengan Profitabilitas sebagai moderasi. Objek penelitian ini adalah perusahaan sektor energi, barang konsumsi, industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2023. Jenis penelitian ini adalah penelitian asosiatif dan menggunakan data sekunder. Sampel penelitian dipilih menggunakan teknik *purposive sampling* dan menghasilkan 55 perusahaan yang memenuhi kriteria. Data yang sudah dikumpulkan kemudian diuji menggunakan metode analisis regresi linier sederhana dengan alat analisis *software* SPSS 27. Hasil penelitian menunjukkan bahwa *Environmental Performance* memiliki pengaruh terhadap *Sustainability Report Disclosure*, sedangkan Profitabilitas tidak mampu memoderasi pengaruh *Environmental Performance* terhadap *Sustainability Report Disclosure*.

Kata Kunci: *Environmental Performance*, Profitabilitas, dan *Sustainability Report Disclosure*.



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315-805-2-RV

INTEGRASI GOOD CORPORATE GOVERNANCE DAN SUSTAINABILITY REPORTING DALAM MENINGKATKAN REPUTASI PERUSAHAAN DI ERA ESG

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Abstract

The integration of Good Corporate Governance (GCG) and Sustainability Reporting (SR) plays a crucial role in enhancing corporate reputation in the era of Environmental, Social, and Governance (ESG) practices. This research investigates the impact of GCG and SR on corporate reputation within the food and beverage industry listed on the Indonesia Stock Exchange (IDX) from 2020 to 2024. Using purposive sampling, 110 companies were selected as the sample. Data was analyzed using multiple linear regression. The study reveals that GCG has a significant positive effect on corporate reputation, whereas SR, although impactful, does not significantly influence corporate reputation in this context. The findings highlight the importance of transparent governance and the strategic communication of sustainability practices in fostering a positive corporate image. These results provide insights for companies aiming to improve their reputation through enhanced corporate governance and sustainability initiatives.

Keywords : Good Corporate Governance (GCG), Sustainability Reporting (SR), Corporate Reputation, ESG



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161-402-2-RV

ANALYSIS OF FACTORS INFLUENCING STUDENTS' INTEREST IN TAKING ACCOUNTING PROFESSIONAL CERTIFICATION

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Abstract

The increasingly complex development of the accounting world requires competent professionals and certification as proof of recognition of expertise in their fields. However, the interest of accounting students to take professional certification is still relatively low. This study aims to analyze the factors that affect students' interest in taking accounting professional certifications, such as perception of benefits, career motivation, environmental influence, and academic readiness.

The research method used is quantitative with a survey approach. Data was collected through a questionnaire distributed to 150 students of the Accounting study program, Faculty of Economics and Business, PGRI Mpu Sindok Nganjuk University, and analyzed using multiple linear regression.

The results showed that the variables of perception of benefits and career motivation had a significant positive effect on student interest, while the influence of the environment and academic readiness showed a significant influence. These findings suggest that students' understanding of the benefits of certification and encouragement for career development play a key role in shaping their interests. Therefore, higher education institutions are expected to strengthen the socialization and certification assistance strategy to increase students' readiness and interest in accounting professional certification

Keywords: student interest, accounting profession certification, career motivation, perception of benefits



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462-1135-2-RV

**PENGARUH PENGETAHUAN PERPAJAKAN, MORALITAS PAJAK, DAN
KESADARAN PAJAK TERHADAP KEPATUHAN PAJAK ORANG PRIBADI DI
KOTA MALANG**

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Abstract

This study aims to analyze the influence of tax knowledge, tax morality, and tax awareness on individual taxpayer compliance in Malang City. The background of this research stems from Indonesia's relatively low tax compliance rate, as reflected in the country's fluctuating and comparatively low tax ratio among ASEAN nations. This research employs a quantitative approach using explanatory research methods. A total of 100 respondents were selected using purposive sampling, and data were collected through questionnaires. The collected data were analyzed using multiple linear regression with the assistance of SPSS.

The results indicate that tax knowledge, tax morality, and tax awareness partially and simultaneously have a significant effect on tax compliance. Tax knowledge provides taxpayers with sufficient understanding to fulfill their tax obligations. Tax morality encourages compliance based on ethical values and intrinsic motivation, while tax awareness reflects the understanding of tax as a vital contribution to national development.

The study concludes that improving tax knowledge, tax morality, and tax awareness can significantly enhance individual taxpayer compliance. These findings are expected to serve as a reference for tax authorities in formulating strategies to improve compliance through education and value-based approaches.

Keywords: Tax knowledge, Tax morality, Tax awareness, Tax compliance, Individual taxpayer.



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334-827-1-RV

DETERMINAN KEPATUHAN WAJIB PAJAK PBB-P2 DI KABUPATEN BOJONEGORO

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Abstrak

This research aims to analyze the influence of tax knowledge, tax sanctions, taxpayer awareness, and service quality on the compliance of PBB-P2 taxpayers in Bojonegoro Regency. This study uses a quantitative approach with explanatory research methods. Data were collected through the distribution of questionnaires to PBB-P2 taxpayers in Bojonegoro Regency. A sample of 100 taxpayer respondents was selected using convenience sampling method. The data were analyzed using multiple linear regression. The results of this study are expected to contribute theoretically to the field of tax administration and provide practical insights for local government in improving tax compliance.

Keywords: Tax Knowledge, Tax Sanctions, Taxpayer Awareness, Service Quality, Taxpayer Compliance.



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365-905-1-RV

PENGARUH CORPORATE GOVERNANCE TERHADAP TAX AVOIDANCE DENGAN PROFITABILITAS SEBAGAI VARIABEL PEMODERASI

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Abstract

Taxes make a considerable contribution to state revenue. Therefore, the Indonesian government targets the desired tax revenue for each year to finance the state budget. However, often the realization of tax revenue is far below the target set by the Indonesian government. The non-achievement of the tax revenue target, one of which is due to the existence of tax planning from the company in order to minimize the amount of tax payments. Tax planning is allowed, if it is still within the reasonable limits set by tax regulations or what is called tax avoidance. The purpose of this study is to empirically test and analyze the effect of corporate governance proxied by institutional ownership, independent commissioners, audit quality, and audit committee on tax avoidance, as well as to empirically test and analyze profitability that moderates the influence between corporate governance proxied by institutional ownership, independent commissioners, audit quality, and audit committee on tax avoidance.

The object of research on manufacturing companies in the consumer goods industry sector on the Indonesia Stock Exchange from 2018-2020. This type of research includes explanatory research with a quantitative approach. The number of samples is 79 samples that will be tested in this study. The results showed that institutional ownership had a significant negative effect on tax avoidance, independent commissioners have a significant negative effect on tax avoidance, audit quality has a significant positive effect on tax avoidance, audit committee has a positive effect on tax avoidance, profitability does not moderate the effect of institutional ownership on tax avoidance, profitability moderates the effect of independent commissioners on tax avoidance, profitability moderates the effect of audit quality on tax avoidance, profitability does not moderate the effect of audit committee on tax avoidance.

Keywords: Tax Avoidance, Corporate Governance, Profitability.



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439-1218-2-RV

PENERAPAN BLOCKCHAIN UNTUK TRANSPARANSI DAN EFISIENSI ADMINISTRASI PAJAK INDONESIA MELALUI PENGUATAN CORETAX

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Abstrak

The rapid development of digital technology has initiated a transformation in global tax administration through the concept of Tax Administration 3.0 which emphasizes six main pillars, including blockchain. Indonesia has begun modernizing its tax system with the Core Tax Administration System (Coretax) based on cloud computing and AI, but has yet to fully utilize blockchain. This study aims to map the determining factors for the success of blockchain implementation in tax administration in developed and developing countries such as China, Italy, Pakistan, India, Turkey, and Iran as a basis for recommendations for Coretax development. With a descriptive qualitative approach and comparative literature study, variables are analyzed using the Technology Organization Environment (TOE) framework. The results of the study identified factors of technological infrastructure readiness, regulatory umbrella, modular tax system integration, organizational capabilities (including training and risk mitigation), partnerships between government, technology entrepreneurs, and academics, and external ecosystem support (standardization and consultants). Based on these findings, blockchain integration into Coretax is recommended to strengthen data security, transparency, and accuracy, supported by a clear legal framework, digital readiness, and cross-sector collaboration. The implementation of this technology is expected to increase administrative efficiency, taxpayer compliance, and potential state revenue in line with the principles of Tax Administration 3.0.

Keywords: *blockchain; tax administration; Tax Administration 3.0; Coretax; TOE framework; tax modernization; digital integration.*



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490-1207-1-RV

INFLUENCE OF SELF-ASSESSMENT, DISTRUST, MACHIAVELLIAN, AND LOVE OF MONEY ON TAX EVASION: RELIGIOSITY AS MODERATOR

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Abstract

Tax revenue constitutes the primary source of state income in Indonesia, managed by both central and regional governments. Among the regional taxes, the restaurant tax plays a significant role; however, in 2020, a decline in restaurant tax revenue was observed in Nganjuk, raising concerns about taxpayer compliance. Non-compliance may lead to increased tendencies toward tax evasion. This study aims to investigate the influence of self-assessment, distrust, machiavellian, and love of money on tax evasion: religiosity as moderator. The research adopts a quantitative associative approach to analyze the relationship between independent variables and the dependent variable. Data were collected through questionnaires using a purposive sampling method, involving 54 respondents. The data were analyzed using the SmartPLS Version 4.0 software with the Partial Least Squares (PLS) method. The findings reveal that the self-assessment system, distrust, Machiavellianism, and religiosity do not significantly affect tax evasion. In contrast, love of money has a significant influence on tax evasion. Furthermore, religiosity does not moderate the relationship between the independent variables and tax evasion.

Keywords: Self-Assessment System, Distrust, Machiavellianism, Love of Money, Tax Evasion, Religiosity



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POLITICAL CONNECTION SEBAGAI MODERASI PADA HEXAGON FRAUD TERHADAP KECURANGAN LAPORAN KEUANGAN

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Abstrak

Penelitian ini bertujuan untuk menguji pengaruh Fraud Hexagon terhadap kecurangan laporan keuangan pada badan usaha milik negara (BUMN), dengan koneksi politik sebagai variabel moderasi. Penelitian ini menggunakan pendekatan kuantitatif dengan menggunakan analisis regresi logistic. Data bersumber dari laporan keuangan tahunan BUMN tahun 2022, dengan total 60 perusahaan yang dipilih melalui purposive sampling. Hasil penelitian menunjukkan bahwa sebelum moderasi, stabilitas keuangan berpengaruh terhadap kecurangan pelaporan keuangan. Setelah dimoderasi oleh koneksi politik, hanya kolusi yang berpengaruh terhadap kecurangan pelaporan keuangan. Temuan ini menunjukkan bahwa koneksi politik memperkuat pengaruh kolusi terhadap manipulasi pelaporan keuangan. Penelitian ini berkontribusi pada pengembangan teori Fraud Hexagon dan memberikan rekomendasi praktis untuk mendorong tata kelola perusahaan yang lebih akuntabel dan transparan.

Kata Kunci : *Fraud Hexagon, Kecurangan Laporan Keuangan, Koneksi Politik.*



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THE IMPACT OF AUDITOR COMPETENCE, INDEPENDENCE, TIME BUDGET PRESSURE, AND PROFESSIONALISM ON AUDIT QUALITY WITH AUDITOR ETHICS AS A MODERATING VARIABLE

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Abstract: This study examines the influence of competence, independence, time budget pressure, and auditor professionalism on audit quality, with auditor ethics as a moderating variable, within Public Accounting Firms (KAP) in Surabaya. Employing a quantitative research methodology, this study investigates the extent to which these factors impact audit quality when moderated by auditor ethics. The research population comprises auditors working at KAP in Surabaya City, selected using purposive sampling. Primary data were collected through the distribution of questionnaires to 98 respondents. The data were analyzed using multiple linear regression and moderated regression analysis (MRA) with SPSS software version 25. The findings reveal that competence, independence, and auditor professionalism exert a positive influence on audit quality, whereas time budget pressure negatively affects audit quality. Moreover, auditor ethics do not moderate the relationship between competence, independence, time budget pressure, auditor professionalism, and audit quality.

Keywords: Competence, Independence, Time Budget Pressure, Auditor Professionalism, Audit Quality, Auditor Ethics.



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