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## PROSIDING

### KONFERENSI REGIONAL AKUNTANSI (KRA) IV

#### TAHUN 2017 SURABAYA

# *“Peran Akuntan Mewujudkan Good Public Governance Dalam Era Sustainable Development Goals (SDG’s)”*

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## **SAMBUTAN KETUA PANITIA KRA IV TAHUN 2017 SURABAYA**

### **Assalamualaikum Wr.Wb.**

Damai sejahtera menyertai kita semua. Segala puji syukur senantiasa kita panjatkan ke hadirat Tuhan Yang Maha Esa, yang telah melimpahkan rahmat dan berkah-Nya kepada kita semua sehingga hari ini kita dapat dipertemukan untuk mengikuti acara Konferensi Regional Akuntansi IV Tahun 2017 Surabaya yang diadakan oleh Ikatan Akuntan Indonesia Kompartemen Akuntan Pendidik (IAI KAPd) Wilayah Jawa Timur bekerjasama dengan 38 perguruan tinggi negeri dan swasta di Jawa Timur. Terima kasih kepada Rektor Universitas Negeri Surabaya selaku pimpinan yang telah mengizinkan pelaksanaan kegiatan di tempat ini. Terima kasih juga kami sampaikan kepada Dekan Fakultas Ekonomi karena dukungan penuhnya hingga segala keperluan penyelenggaraan terpenuhi. Kami, segenap warga Universitas Negeri Surabaya, sebagai tuan rumah, mengucapkan terima kasih atas kepercayaannya dipilih menjadi tuan rumah penyelenggara kegiatan KRA IV Tahun 2017 Surabaya ini. Sekaligus memohon maaf atas ketidaksempurnaan dalam kami melayani.

Selamat datang kami ucapkan kepada seluruh peserta KRA IV Tahun 2017 Surabaya, terima kasih sudah bersemangat menghadiri kegiatan ini dimana kita memiliki kesempatan untuk berbagi informasi dan strategi untuk meningkatkan kemampuan peneliti dalam melakukan penelitian serta penerapan hasil-hasil penelitian dalam bidang akuntansi. Melalui kegiatan ini diharapkan dapat menciptakan inovasi serta memenuhi tuntutan pengembangan ilmu pengetahuan, teknologi dan sosial budaya khususnya di bidang akuntansi secara berkelanjutan.

KRA IV ini mengangkat tema “Peran Akuntan Mewujudkan Good Public Governance dalam Era Sustainability Development Goals”. Berkaitan dengan tema tersebut kami menghadirkan pihak-pihak yang kompeten di bidang masing-masing. Terima kasih kepada Ibu Sri Mulyani, Menteri Keuangan RI yang telah bersedia menyampaikan pidatonya, serta Pakde Karwo, Gubernur Jawa Timur dan Bapak Muh. Nasih selaku Rektor Universitas Airlangga yang telah berkenan menjadi narasumber utama.

Kegiatan KRA ini merupakan kegiatan tahunan yang diselenggarakan oleh Ikatan Akuntan Indonesia Kompartemen Akuntan Pendidik (IAI KAPd) Wilayah Jawa Timur, dengan tujuan menjadi wadah bagi para peneliti untuk mendapatkan masukan dan perbaikan kualitas paper penelitian serta sebagai media komunikasi hasil penelitian dan state of the art disiplin ilmu akuntansi. Ibu bapak yang kami hormati, perkenankan kami melaporkan capaian penyelenggaraan KRA IV Tahun 2017 Surabaya. Pada KRA IV ini, kami mulai menggunakan *Online Conference System* (OCS) untuk efisiensi dan efektivitas kegiatan. Sejumlah 260 artikel penelitian telah kami terima untuk diseleksi oleh para reviewer dengan proses blind review untuk menjaga kualitas artikel yang diterima. Dari artikel-artikel tersebut, terpilih sejumlah 130 artikel dengan kualitas terbaik. Bagi artikel yang belum lolos bukan berarti tidak memiliki kualitas, namun beberapa faktor yang menjadi alasan penolakan, diantaranya 1) sistematika penulisan yang tidak sesuai dengan gaya selingkung yang ditetapkan; 2) metode yang kurang selaras dengan permasalahan; 3) analisis yang kurang mendalam. Kami yakin dengan upaya yang serius artikel tersebut dapat diperbaiki dan dikirimkan di momen yang lain. Tidak hanya artikel tertulis, pada KRA kali ini juga terdapat media poster. Jumlah poster yang masuk pada KRA IV tahun 2017 Surabaya kali ini ada 4 poster diharapkan pada KRA berikutnya jumlah partisipan untuk media poster akan terus bertambah. Secara umum, penyelenggaraan kegiatan

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ini merupakan kegiatan bersama antara 35 perguruan tinggi negeri dan swasta di Jawa Timur, dimana Universitas Negeri Surabaya berkesempatan menjadi tuan rumah. Jumlah peserta yang hadir dalam seluruh rangkaian acara ini diperkirakan sejumlah 400-500 tamu undangan dan peserta.

Akhir kata semoga seluruh peserta mendapatkan manfaat yang besar dari kegiatan ini sehingga mampu mewujudkan atmosfer riset yang baik dan budaya riset yang kokoh, berkelanjutan dan berkualitas. Selamat menikmati kegiatan KRA 4 Tahun 2017 Surabaya, semoga kita semua makin solid dalam membangun negeri.

**Terima kasih.**

**Surabaya, 20 April 2017**

**Dr. Dian Anita Nuswantara, SE., MSi., Ak.**  
**Ketua Panitia KRA IV Tahun 2017**



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## SAMBUTAN KETUA IAI KAPD

Assalamualaikum Wr Wb.

Puji syukur kita panjatkan kepada Allah SWT, bahwa atas Rahmat dan KaruniaNya kita semua dapat melaksanakan acara profesi akuntan pendidik yang sangat mulia, yang merupakan inisiatif dari Ikatan Akuntan Indonesia – Kompartemen Akuntan Pendidik Wilayah Jawa Timur, yaitu Konferensi Regional Akuntansi ke IV, yang diselenggarakan di Universitas Negeri Surabaya.

Para Akuntan Pendidik sekalian yang saya hormati,

Sangat menarik untuk mencermati tentang tema sustainability atau keberlanjutan. Saat ini orientasi para pemangku kepentingan dan masyarakat sudah bergeser, bahwa untuk menjaga kelangsungan hidup manusia yang sejahtera di muka bumi ini, maka sudah semestinya manusia menjalankan perannya sebagai makhluk sosial, yaitu bekerja bersama dan hidup bersama dengan mengeliminasi berbagai macam ketimpangan – ketimpangan dan permasalahan yang terjadi. Kita telah melihat bahwa terdapat banyak permasalahan dalam kehidupan saat ini, masih terdapat kemiskinan, kesehatan yang buruk, kekurangan gizi, dan juga ketidakmerataan pendidikan. Ini merupakan permasalahan yang menjadi permasalahan global yang perlu mendapatkan perhatian bersama. Karena itu, untuk mengatasi berbagai ketimpangan global yang terjadi, Perserikatan Bangsa – Bangsa meluncurkan *Sustainable Development Goals*, yaitu 17 macam target yang harus dicapai oleh suatu negara agar tercipta suatu keberlanjutan dalam berbagai bidang. Keberlanjutan dalam berbagai bidang adalah sangat penting, karena hanya dengan keberlanjutanlah, maka umat manusia dapat meningkat taraf kehidupannya menjadi lebih baik.

Para Akuntan Pendidik sekalian yang saya hormati,

Ke-17 prinsip dalam SDG yang telah diciptakan oleh PBB, bukan hanya menjadi tanggungjawab pemerintah semata. Sebagai suatu profesi yang mulia, maka sudah saatnya pula akuntan berperan dalam menjalankan SDG. International Federation of Accountant atau IFAC telah merilis suatu studi yang berjudul *The 2030 Sustainable Agenda for Development: A Snapshot of Accounting Profession Contribution*. Studi ini menunjukkan bahwa akuntan dapat berperan setidaknya dalam 8 bidang yang ada, dari 17 bidang yang ada di SDG. Ke 8 bidang tersebut adalah: **Quality Education, Gender Equality, Decent Work and Economic Growth, Industry, Innovation and Infrastructure, Responsible Consumption and Production, Climate Action, Peace, Justice and Strong Institutions, dan Partnerships for the Goals.** Partisipasi aktif akuntan dapat dilakukan mulai dari tempat dimana akuntan itu bekerja dan mengabdikan. Sebagai akuntan pendidik, maka quality education merupakan kunci utama terciptanya profesi akuntan yang profesional dan juga mampu menjaga pengetahuan, keahlian, dan sikap etika secara berkelanjutan sesuai dengan misi SDG. Peran akuntan dalam tata kelola perusahaan dan pemerintahan tidak dapat diragukan. Akuntan merupakan salah satu tonggak pengawasan kinerja perusahaan sehingga perusahaan dapat meraih kesuksesan finansial dan non finansial. Dengan adanya momentum SDG, maka sudah saatnya akuntan Indonesia menjalankan berbagai macam inisiatif dan program – program untuk dapat mewujudkan Good Public Governance, secara paripurna melalui partisipasi aktif dalam 8 komponen SDG ini.

Para Akuntan Pendidik yang saya hormati,

Dalam sambutan yang singkat ini, maka izinkanlah saya mengucapkan terima kasih yang sebesar – besarnya pada semua pihak yang sudah membantu tercapainya acara ini. Saya mengucapkan terima kasih yang sebesar – besarnya kepada IAI KAPd Wilayah Jawa Timur,

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yang telah mempelopori dan secara konsisten melaksanakan Konferensi Regional Akuntansi, yang akhirnya dapat menjadi contoh bagi IAI Wilayah yang lain dalam melaksanakan kegiatan yang sama. Saya juga mengucapkan terima kasih kepada Universitas Negeri Surabaya, sebagai tuan rumah KRA IV, yang sudah bekerja keras menyiapkan acara ini dengan sebaik – baiknya. Semoga kerja keras kita semua diridhai oleh Allah SWT. Aamiin Ya Rabbal Alamiin. Akhir kata, saya ucapkan terima kasih dan selamat ber-konferensi KRA IV di Universitas Negeri Surabaya.

**Prof. Dr. Hj. Nunuy Nur Afiah, SE, MS, Ak, CA**  
**Ketua IAI KAPd**





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## **SAMBUTAN KETUA IAI WILAYAH JAWA TIMUR**

*Assalamu'alaikum Warahmatullahi Wabarakatuh.*

Puji syukur saya panjatkan Kehadirat Allah SWT yang telah memberikan Rahmat Hidayah-Nya sehingga Konferensi Regional Akuntansi (KRA) IV Tahun 2017 di kota Surabaya kembali terlaksana.

Saat ini Ikatan Akuntan Indonesia (IAI) memiliki beberapa kompartemen, yaitu IAI Kompartemen Akuntan Pajak (IAI-KAPj), IAI Kompartemen Akuntan Syariah (IAI-KASy), IAI Kompartemen Akuntan Kantor Jasa Akuntansi (IAI-KAKJA), IAI Kompartemen Akuntan Sektor Publik (IAI-KASP), dan IAI Kompartemen Akuntan Pendidik (IAI-KAPd). Konferensi Regional Akuntansi (KRA) merupakan salah satu program besar yang diselenggarakan oleh IAI-KAPd Wilayah Jawa Timur.

KRA IV dengan tema “Peran Akuntan Mewujudkan *Good Public Governance* dalam Era *Sustainable Development Goals* (SDGs)” diselenggarakan kembali di Kota Surabaya tepatnya di FE Universitas Negeri Surabaya, Pada tahun-tahun sebelumnya telah diselenggarakan KRA I pada tahun 2014 dengan tema “*Accounting For Welfare*” diselenggarakan di FEB Universitas Airlangga Surabaya, KRA II pada tahun 2015 dengan tema “Strategi Pengembangan Pendidikan Akuntansi dalam Era Masyarakat Ekonomi ASEAN” diselenggarakan di FEB Universitas Kanjuruhan Malang, dan KRA III pada tahun 2016 dengan tema “Akuntansi Hijau dan Forensik untuk Merespon Dinamika Perubahan Global” diselenggarakan di Tiga Perguruan Tinggi di Kota Jember (FE Universitas Jember, FE Universitas Muhammadiyah Jember, STIE Mandala Jember),

Saya ucapkan terima kasih kepada IAI Kompartemen Akuntan Pendidik (IAI-KAPd) Wilayah Jawa Timur atas terselenggaranya KRA IV, para pembicara, pemakalah, moderator, panitia serta seluruh partisipan KRA IV, dan tidak lupa saya ucapkan selamat bagi para peserta lolos yang berasal dari berbagai Perguruan Tinggi di Indonesia dengan semangat kebersamaan dalam mensukseskan acara ini dari tahun ke tahun, partisipasi terhadap pelaksanaan KRA semakin meningkat, seiring meningkatnya kuantitas dan kualitas hasil penelitian. Konferensi Regional Akuntansi (KRA) merupakan wujud komitmen dan pengabdian para ahli di bidang akuntan untuk berbagi ilmu tentang perkembangan ilmu akuntansi kepada para generasi selanjutnya.

Demikian sambutan yang saya berikan, atas perhatiannya saya haturkan terima kasih.

*Wabillahitaufik Walhidayah,  
Wassalamu'alaikum Warahmatullah Wabarakatuh.*

**Ketua IAI Wilayah Jawa Timur,  
Prof. Tjiptohadi Sawarjuwono, M.Ec., Ph.D., Ak., CA., CPA.**



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## **SAMBUTAN KETUA IAI KAPD WILAYAH JAWA TIMUR**

*Assalamu'alaikum Warahmatullahi Wabarakatuh.*

Puji syukur saya panjatkan Kehadirat Allah SWT yang telah memberikan Rahmat Hidayah-Nya sehingga Konferensi Regional Akuntansi (KRA) IV Tahun 2017 di kota Surabaya terlaksana.

Sinergi dalam membangun budaya meneliti, merupakan tujuan utama dari diadakannya Konferensi Regional Akuntansi (KRA). KRA diselenggarakan secara berkelanjutan setiap tahun oleh Ikatan Akuntan Indonesia Kompartemen Akuntan Pendidik (IAI-KAPd) Wilayah Jawa Timur.

Undang-undang Nomor 12 Tahun 2012 mewajibkan perguruan tinggi untuk melaksanakan Tridharma Perguruan Tinggi, yaitu menyelenggarakan pendidikan, penelitian, dan pengabdian kepada masyarakat. Penelitian sebagai salah satu kegiatan yang wajib dilaksanakan di perguruan tinggi, harus selalu terjaga kualitas penyelenggaraannya, luaran yang dihasilkan, dan kontribusinya terhadap kebutuhan masyarakat. Peneliti wajib berpegang pada nilai-nilai integritas, kejujuran, dan keadilan. Integritas peneliti melekat pada ciri seorang peneliti yang mencari kebenaran ilmiah. Sesuai dengan nilai-nilai tersebut, peneliti memiliki empat tanggung jawab, yakni terhadap proses penelitian yang memenuhi baku ilmiah, terhadap hasil penelitian yang memajukan ilmu pengetahuan sebagai landasan kesejahteraan manusia, dan terhadap masyarakat ilmiah yang memberi pengakuan di bidang keilmuan peneliti tersebut.

Sinergi dalam meningkatkan publikasi penelitian, merupakan tujuan kedua dari KRA. Hasil penelitian yang berdayaguna untuk kesejahteraan manusia tidak berhenti sampai laporan penelitian namun harus dipublikasikan. Untuk itu, Aliansi jurnal IAI-KAPd Jawa Timur dibentuk sejak KRA II tahun 2015. Paper-paper terbaik dari KRA akan dipublikasikan pada jurnal akreditasi nasional yang tergabung dari Aliansi Jurnal IAI-KAPd Jawa Timur, minimal 20 paper terbaik akan dipublikasikan pada jurnal terakreditasi nasional di Jawa Timur.

KRA juga merupakan silaturahmi ilmiah, melalui komunikasi hasil penelitian para peneliti untuk mengasah dan meningkatkan kuantitas dan kualitas penelitian. KRA diselenggarakan dengan kepanitian yang berasal dari kolaborasi beberapa Perguruan Tinggi. Sinergi kebersamaan ini merupakan modal dalam upaya bersama kita “meningkatkan kualitas lulusan dari Perguruan Tinggi” demi menciptakan SDM generasi muda Indonesia yang berdaya saing.

KRA I pada tahun 2014 dengan tema “*Accounting For Welfare*” diselenggarakan di FEB Universitas Airlangga Surabaya, telah menorehkan kesuksesan dalam pelaksanaan. KRA II pada tahun 2015 dengan tema “Strategi Pengembangan Pendidikan Akuntansi dalam Era Masyarakat Ekonomi ASEAN” diselenggarakan di FEB Universitas Kanjuruhan Malang. KRA III pada tahun 2016 dengan tema “Akuntansi Hijau dan Forensik untuk Merespon Dinamika Perubahan Global” diselenggarakan di FEB Universitas Jember, FE Universitas Muhammadiyah Jember dan STIE Mandala Jember. Pada tahun 2017 ini, KRA IV dengan tema “Peran Akuntan Mewujudkan *Good Public Governance* dalam Era *Sustainable Development Goals* (SDGs)” diselenggarakan kembali di Kota Surabaya tepatnya di FE Universitas Negeri Surabaya, menghasilkan 130 Paper yang lolos dari 260 yang masuk. Dari tahun ke tahun, partisipasi terhadap pelaksanaan KRA semakin meningkat, seiring meningkatnya kuantitas penelitian dan kualitas hasil penelitian. Untuk itu, kami mengucapkan terima kasih atas dukungan dan partisipasi semua pihak sehingga pelaksanaan KRA semakin efektif.

Sejak Konferensi Regional Akuntansi III, kami meningkatkan solidaritas dan peran para akuntan pendidik IAI-KAPd Wilayah Jawa Timur, yaitu dengan mengundang para guru pengajar bidang Akuntansi di tingkat SMA/SMK Jawa Timur. Hal tersebut merupakan wujud komitmen dan

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pengabdian masyarakat akuntan pendidik untuk berbagi ilmu tentang perkembangan ilmu akuntansi kepada para Pendidik di jenjang SMA/SMK di Jawa Timur.

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

*Co- Host/* Perguruan Tinggi Pendukung sangat menentukan keberhasilan KRA. Untuk itu ijin saya menyebutkan semua Universitas yang mendukung pelaksanaan KRA sebagai ungkapan terimakasih atas kebersamaannya : Universitas Airlangga Surabaya, STIE Al-Anwar Mojokerto, Universitas Brawijaya Malang, Universitas Ciputra Surabaya, Universitas Gajayana Malang, Universitas Internasional Semen Indonesia, Universitas Islam Malang, Universitas Islam Maulana Malik Ibrahim Malang, Universitas Islam Negeri Sunan Ampel Surabaya, Universitas Jember, Universitas Kanjuruhan Malang, Universitas Katolik Widya Mandala Surabaya, Universitas Kristen Petra Surabaya, Universitas Ma Chung Malang, STIE Malangkecewara Malang, Universitas Merdeka Malang, Universitas Muhammadiyah Gresik, Universitas Muhammadiyah Malang, Universitas Muhammadiyah Sidoarjo, Universitas Muhammadiyah Surabaya, Universitas Narotama Surabaya, Politeknik Negeri Malang, Universitas Negeri Malang, STIE Perbanas Surabaya, Universitas PGRI Adi Buana Surabaya, STIE PGRI Dewantara Jombang, STIESIA Surabaya, Universitas Surabaya, Universitas Trunojoyo Madura, UPN Veteran Jawa Timur, Universitas Widya Gama Malang, STIE Widyagama Lumajang, Universitas Wiraraja Sumenep, Universitas Wisnu Wardhana Malang, dan Universitas 17 Agustus Surabaya.

Terima kasih kepada para sponsor pendukung KRA IV Tahun 2017:

1. PT Petrokimia Kayaku
2. Ahmad Dahlan Consulting
3. Bank Jatim
4. PT Terminal Teluk Lamong Pelindo III
5. PT PELINDO III
6. PT PJB

Pada tahun 2018, kami selaku Pengurus IAI-KAPd Wilayah Jawa Timur merencanakan kegiatan KRA V Tahun 2018 dan mengharapkan partisipasi dan dukungan dari Perguruan Tinggi di Jawa Timur yang telah mendukung KRA IV Tahun 2017 terus mengalir untuk kesuksesan acara KRA yang akan datang.

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

*Wabillahitaufik Walhidayah,  
Wassalamu'alaikum Warahmatullah Wabarakatuh.*

**Ketua IAI-KAPd Wilayah Jawa Timur,  
Prof. Dr. Dian Agustia, SE., M.Si., Ak., CMA., CA.**



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## PENDAHULUAN

### A. Latar Belakang

Konferensi Regional Akuntansi (KRA) merupakan acara Ikatan Akuntan Indonesia Kompartemen Akuntan Pendidik (IAI KAPd) Wilayah Jawa Timur dengan tujuan menjadi wadah bagi para peneliti untuk mendapatkan masukan perbaikan kualitas *paper* penelitian sehingga semakin meningkat dari sisi kuantitas dan kualitas hasil penelitian, dan sebagai media komunikasi hasil penelitian serta *state of the art* disiplin akuntansi. KRA akan diselenggarakan secara berkelanjutan setiap tahun yang bertempat pada Perguruan Tinggi di Jawa Timur. KRA I pada tahun 2014 dengan tema "*Accounting For Welfare*" diselenggarakan di FEB Universitas Airlangga. Selanjutnya, KRA II Tahun 2015 mengangkat tema "*Strategi Pengembangan Pendidikan Akuntansi dalam Era Masyarakat Ekonomi ASEAN*" diselenggarakan di FEB Universitas Kanjuruhan Malang. Kemudian KRA III Tahun 2016 diselenggarakan di Kota Jember dengan *host* terdiri dari 3 (tiga) Perguruan Tinggi yaitu FE Universitas Jember, FE Universitas Muhammadiyah Jember dan STIE Mandala Jember dengan tema "*Akuntansi Hijau dan Forensik untuk Merespon Dinamika Perubahan Global*". Untuk tahun 2017 ini, KRA IV kembali diselenggarakan di Kota Surabaya tepatnya di Fakultas Ekonomi Universitas Negeri Surabaya. Tema yang diusung pada KRA IV Tahun 2017 ini adalah "*Peran Akuntan Mewujudkan Good Public Governance Dalam Era Sustainable Development Goal (SDG)*".

Pembangunan yang berkelanjutan sudah menjadi agenda dunia. Era Millenium Development Goals (MDGs) sudah berakhir tahun 2015. Sebagai pengganti MDGs, para pemimpin dunia telah membuat kesepakatan yang lebih ambisius yaitu membuat *Sustainable Development Goals* (SDGs) untuk periode 2016-2030. Indonesia sebagai anggota United Nations (UN) telah ikut menyetujui SDGs dengan konsekuensi terlibat aktif dalam keberhasilan tercapainya 17 tujuan SDGs. Pencapaian SDGs memerlukan kerjasama berbagai organisasi baik sektor publik, swasta maupun partisipasi masyarakat secara keseluruhan. Organisasi sektor publik merupakan salah satu sokoguru perekonomian Indonesia yang memiliki kewajiban mendukung pembangunan negara. Oleh karena itu, panitia KRA IV Tahun 2017 mengundang para peneliti, praktisi, pendidik, dan mahasiswa untuk menyajikan hasil-hasil penelitian terbaiknya.

Selain memaparkan hasil penelitian akuntansi, KRA IV juga mengadakan Forum Diskusi Ketua Departemen/Jurusan, Sekretaris Jurusan, Ketua Program Studi (KPS) S1 yang akan membahas baik pendidikan dan isu terkini (*current issue*) bidang akuntansi dan bisnis. Hasil pertemuan forum ini diharapkan dapat menjadi masukan dalam pengembangan kurikulum dan bahan ajar dalam proses pendidikan. Terdapat pula Rapat Aliansi Jurnal untuk menunjang kemajuan pengelolaan Jurnal di setiap Universitas.

Dalam KRA IV ini panitia juga menerima poster hasil penelitian. Poster atau plakat adalah karya seni atau desain grafis yang memuat komposisi gambar dan huruf di atas kertas berukuran besar. Pengaplikasiannya dengan ditempel di dinding atau permukaan datar lainnya dengan sifat mencari perhatian mata sekuat mungkin.

Kegiatan KRA ini selain membantu para peneliti untuk mendapatkan masukan penelitian agar lebih berkualitas, juga membuka kesempatan bagi para peserta untuk mengikuti

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perkembangan keilmuan terkini dan dapat memperluas jaringan kerjasama (*network*) antar berbagai perguruan tinggi.

## **B. TEMA KEGIATAN**

**Peran Akuntan Mewujudkan Good Public Governance Dalam Era Sustainable Development Goal (SDG)**

## **C. BIDANG KAJIAN**

### **Sektor Privat**

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

### **Sektor Publik**

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

## **D. PESERTA KRA IV TAHUN 2017 SURABAYA**

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

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

## **E. TEMPAT PENYELENGGARAAN ACARA**

**Kamis - Jumat, 20 - 21 April 2017**

**Fakultas Ekonomi Universitas Negeri Surabaya  
Jl. Ketintang, SURABAYA**

## **F. DAFTAR ARTIKEL LOLOS SELEKSI BLIND REVIEW KRA IV TAHUN 2017 SURABAYA**

### **Lampiran**

**KEPUTUSAN KETUA IKATAN AKUNTAN INDONESIA**

**KOMPARTEMEN AKUNTAN PENDIDIK (IAI KAPd) JAWA TIMUR NOMOR:  
KEP 02/SK/KETUA/IAI KAPd-JTM/IV/2017**

**TENTANG PENGUMUMAN ARTIKEL LOLOS SELEKSI BLIND REVIEW  
KONFERENSI REGIONAL AKUNTANSI (KRA) IV TAHUN 2017 SURABAYA**

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| No | Kode Paper    | Jenis | Judul Paper                                                                                                                                                                             | Penulis                                                                                                         | Afiliasi                                                   |
|----|---------------|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|
| 1  | 213-442-1-RV  | AKMP  | Pengaruh Anteseden Ketidakpastian Lingkungan Bisnis Terhadap Hubungan Antara Keputusan Investasi Dengan Kinerja Perusahaan                                                              | Dianwicakasih<br>Arieftiara, Mariana                                                                            | Universitas<br>Negeri Surabaya                             |
| 2  | 432-997-1-RV  | AKMP  | Studi Etnografi Jawa: Penggajian Ngalap Berkah Abdi Dalem                                                                                                                               | Whedy Prasetyo                                                                                                  | Universitas<br>Jember                                      |
| 3  | 56-108-1-RV   | AKMP  | Studi Tentang Kinerja Lingkungan Dan Dampaknya Terhadap Nilai Perusahaan                                                                                                                | Mutiara Jelita,<br>Basuki                                                                                       | Universitas<br>Airlangga                                   |
| 4  | 380-865-1-RV  | AKMP  | Perilaku Penganggaran Modal Pedagang Kali Lima: Studi Interpretif                                                                                                                       | Muhammad Abdul<br>Fatah Riduwan,<br>Anna Nur Ayda<br>Mustika Sari,<br>Rofillah Isna<br>Fauzya, Ari<br>Kamayanti | Politeknik Negeri<br>Malang, Peneleh<br>Research Institute |
| 5  | 407-927-1-RV  | AKMP  | Pembingkai Informasi, Kebijakan Dividen, Dan Niat Berinvestasi : Studi Eksperimental                                                                                                    | Andry Syuhada<br>Caesar Saefullah,<br>I Made Narsa                                                              | Universitas<br>Airlangga                                   |
| 6  | 48-93-1-RV    | AKMP  | Pengaruh Penerapan Akuntansi Manajemen Lingkungan Dan Strategi Operasi Terhadap Inovasi Perusahaan Manufaktur Khususnya Di Bidang Pengolahan Kelapa Sawit Di Kabupaten Kuantan Singingi | Nelsi Arisandy, Reni<br>Farwitawati                                                                             | Universitas Islam<br>Negeri Sultan<br>Syarif Kasim         |
| 7  | 545-1280-1-RV | AKMP  | Pengaruh Perilaku Oportunistik, Mekanisme Monitoring dan Kesulitan Keuangan terhadap Manajemen Laba                                                                                     | Inglan Sari<br>Budianto, Felizia<br>Arni Rudiawarni                                                             | Universitas<br>Surabaya                                    |
| 8  | 409-930-1-RV  | AKMP  | Perbandingan Harga Jual dengan Harga Pokok Per Unit Produk Udang Vaname (Studi Kasus Balai Produksi Udang "X")                                                                          | Arlin Zulkarnain,<br>Ajeng Eka Farida,<br>Elisa Husnul Anisa,<br>Bambang Tjahjadi,<br>Noorlailie Soewarno       | Universitas<br>Airlangga                                   |
| 9  | 355-789-1-RV  | AKMP  | Pengendalian Manajemen Untuk Start-Up Business Di Pendidikan Kewirausahaan                                                                                                              | Wirawan ED<br>Radianto                                                                                          | Universitas<br>Ciputra                                     |



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|----|---------------|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------|
| 10 | 362-812-1-RV  | AKMP | Flypaper Effect Pada Pendapatan Asli Daerah (PAD) Dan Dana Alokasi Umum (DAU) Terhadap Belanja Daerah (Studi Pada Pemerintahan Kabupaten/Kota di Provinsi Jawa Timur, Jawa Tengah dan Jawa Barat Periode 2011-2013) | Dina Dwi Oktavia Rini, Sarwenda Biduri                   | Universitas Muhammadiyah Sidoarjo                        |
| 11 | 394-909-1-RV  | AKMP | Pengaruh Asimetri Informasi Dan Self-Efficacy Terhadap Budgetary Slack: Sebuah Studi Eksperimen                                                                                                                     | Georgina Elizabeth K. Saudale, Zaenal Fanani             | Universitas Airlangga                                    |
| 12 | 231-532-1-RV  | AKMP | Effect of Quality of Service Customer Satisfaction Transportation Services GOJEK In Surabaya                                                                                                                        | Athira Yasmin Haladi, Aisyaturrahmi                      | Universitas Negeri Surabaya                              |
| 13 | 572-1365-1-RV | AKMP | Self-Efficacy, Hope, Optimism, Resilience: Hubungannya dengan Perilaku Eskalasi Komitmen dalam Konteks Penganggaran Modal                                                                                           | Niluh Putu Dian Rosalina Handayani Narsa                 | Universitas Airlangga                                    |
| 14 | 434-1003-1-RV | AKMP | Strategi, Intellectual Capital Disclosure, Kompetisi, Dan Kinerja Perusahaan                                                                                                                                        | Agnes Utari Widyaningdyah                                | Unika Widya Mandala Surabaya                             |
| 15 | 356-792-1-RV  | AKMP | Strategic Capital Budgeting Untuk Meraih Keunggulan Bersaing (Studi Pada PT YBS Property Indonesia)                                                                                                                 | Dinar Indah DwiWahyuni, Grahita Chandrarin, Diana Zuhroh | Universitas Merdeka Malang                               |
| 16 | 274-591-1-RV  | AKMP | Makna Akuntansi: Menghubungkan Proses Akuntansi dan Paradigma Spiritualis                                                                                                                                           | Dwi Pangesti, Eny Zuhrotin Nasyi'ah                      | Universitas Kahuripan                                    |
| 17 | 24-188-1-RV   | AKPM | Relevansi Nilai Dan Daya Prediksi Laba Komprehensif Pada Perusahaan Yang Terdaftar Di BEI Tahun 2011-2014                                                                                                           | Yessica, Yie Ke Feliana                                  | Universitas Surabaya                                     |
| 18 | 114-243-1-RV  | AKPM | Pengaruh Modal Intelektual Dan Indeks Pengungkapan Modal Intelektual Terhadap Nilai Perusahaan                                                                                                                      | Nindya Mawarni Pambudi, Andayani                         | Sekolah Tinggi Ilmu Ekonomi Indonesia (STIESIA) Surabaya |
| 19 | 80-162-1-RV   | AKPM | Motivasi Perusahaan Besar dan Perusahaan Kecil dalam Membangun Koneksi Politik                                                                                                                                      | Nixie Nadia Amorita, Iman Harymawan                      | Universitas Airlangga                                    |
| 20 | 66-129-1-RV   | AKPM | Stabilitas Perbankan Syariah Pasca Krisis Global 2008: Studi Komparasi Tiga Negara (Indonesia, Inggris, Dan Iran)                                                                                                   | Ahmad Hambali, M. Nizarul Alim, Anita Carolina           | Universitas Trunojoyo                                    |





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| 21 | 554-1307-1-RV | AKPM | Interaksi Dewan Komisaris-Auditor dan Manajemen Laba: Model Perusahaan dengan Kepemilikan Terkonsentrasi                                                                                         | Aminul Amin                                              | STIE Malangkucecwara         |
| 22 | 162-356-1-RV  | AKPM | Pengaruh Intellectual Capital Terhadap Kinerja Keuangan Dan Konsekuensinya Terhadap Nilai Pasar (Studi Kasus Pada Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia Periode 2012-2014) | Muhammad Ihsan, Achmad Zaky                              | Universitas Brawijaya        |
| 23 | 359-801-1-RV  | AKPM | Pengaruh Kualitas Laba Terhadap Asimetri Informasi Dan Biaya Ekuitas                                                                                                                             | Agung Putra Sulaiman, Lodovicus Lasdi, Yohanes Harimurti | Unika Widya Mandala Surabaya |
| 24 | 468-1105-1    | AKPM | Akuntansi Pasar Tradisional: Perspektif Teori Poskolonial                                                                                                                                        | Wiyarni                                                  | STIE Malangkucecwara         |
| 25 | 357-795-1-RV  | AKPM | Pengaruh Tingkat Profitabilitas, Struktur Asset dan Growth Opportunity Terhadap Struktur Modal Pada Perusahaan yang Tercantum Dalam Indeks LQ45                                                  | Maria Magdalena Inaq, Umi Muawanah                       | Universitas Gajayana         |
| 26 | 436-1009-1-RV | AKPM | Perkembangan Metode Pengukuran Human Asset Dan Pengungkapannya Dalam Konsep Human Resource Accounting                                                                                            | Ari Santi Dwi Irawati, Habiburrochman                    | Universitas Airlangga        |
| 27 | 124-266-1-RV  | AKPM | Reaksi Pasar Modal Indonesia Atas Peristiwa Politik Terpilihnya Donald Trump                                                                                                                     | Lisa Sakinah, Abdul Halim                                | Universitas Gajayana         |
| 28 | 110-340-1-RV  | AKPM | Model Memrediksi Return Saham Dengan Konsep Audit Quality                                                                                                                                        | Abdul Halim                                              | Universitas Gajayana         |
| 29 | 26-883-1-RV   | AKPM | Pengaruh Komposisi Pemegang Saham Besar, Hak Voting, Dan Penyebaran Kepemilikan Saham Terhadap Jatuh Tempo Hutang Perusahaan                                                                     | Rifqy Nadia Ulfah, Zaenal Fanani                         | Universitas Airlangga        |
| 30 | 424-969-1-SP  | AKPM | Pengaruh Kepemilikan Manajerial Dan Kinerja Keuangan Terhadap Nilai Perusahaan Dengan Pengungkapan Lingkungan Sebagai Variabel Antara (Studi Perusahaan Proper Tahun 2012-2014)                  | Hadiana Fernanda, Muslichah                              | STIE Malangkucecwara         |



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| 31 | 492-1151-1-RV | AKPM | Pengaruh Isu Politik Terhadap Reaksi Pasar                                                                                                                                                           | Fidiana, Mellina Nur Azizah                                   | Sekolah Tinggi Ilmu Ekonomi Indonesia (STIESIA) Surabaya |
| 32 | 500-1172-1-RV | AKPM | Pengaruh Kinerja Lingkungan dan Intensitas Persaingan terhadap Nilai Perusahaan dalam rangka Mendukung Sustainability Development Goals                                                              | Lintang Venusita, Dianwicakasih Arieftiara                    | Universitas Negeri Surabaya                              |
| 33 | 388-890-1-RV  | AKPM | Pengaruh Profitabilitas, Leverage, Dan Set Kesempatan Investasi Terhadap Kebijakan Dividen Pada Setiap Tahapan Siklus Hidup Perusahaan                                                               | Lintang Inggrihaning Putri, Zaenal Fanani                     | Universitas Airlangga                                    |
| 34 | 123-263-1-RV  | AKPM | Pengaruh Net Interest Margin Dan Efficiency Ratio Terhadap Harga Saham Dengan Return On Assets Sebagai Variabel Intervening (Studi pada Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia) | Cindy Claudia Anggi Mali, Abdul Halim, Rita Indah Mustikowati | Universitas Kanjuruhan Malang                            |
| 35 | 543-1276-1-RV | AKPM | Analisis Karakteristik Keuangan Terhadap Kebijakan Deviden Pada Perusahaan Industry Consumer Goods                                                                                                   | Bella Imas Diovary, Dyah Ani Pangastuti                       | Universitas Merdeka Malang                               |
| 36 | 323-694-1-RV  | AKPM | Pengaruh Profitabilitas Dan Keputusan Investasi Terhadap Nilai Perusahaan Melalui Kebijakan Dividen                                                                                                  | Novia Deviana, Astri Fitria                                   | Sekolah Tinggi Ilmu Ekonomi Indonesia (STIESIA) Surabaya |
| 37 | 192-403-1-RV  | AKPM | Studi Empiris Variabel Yang Memengaruhi Perataan Laba Pada Perusahaan Indeks Kompas 100                                                                                                              | Jesslyn Errysta, Daniel Sugama Stephanus                      | Universitas Ma Chung                                     |
| 38 | 204-420-1-RV  | AKPM | Kualitas Akrua Dan Manajemen Aktivitas Riil Seasoned Equity Offering Perusahaan High Technology Di Asia Pasifik                                                                                      | Sumiyati                                                      | Universitas Internasional Batam                          |
| 39 | 79-158-1-RV   | AKPM | Diversitas Anggota Dewan dan Kinerja Perusahaan pada Perusahaan Pertambangan di Indonesia                                                                                                            | Yolanda Studifiani Putri, Iman Harymawan                      | Universitas Airlangga                                    |
| 40 | 498-1166-1-RV | AKPM | Studi Kualitas Laba terhadap Kinerja Saham Jangka Panjang dengan Kecerdasan Investor Sebagai Variabel Moderating                                                                                     | T. Renald Suganda, Dhella Lavenia Ryandana                    | Universitas Ma Chung                                     |



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| 41 | 366-824-1-RV  | AKPM | Analisis Kinerja Keuangan Perusahaan Taksi Konvensional Sebelum Dan Sesudah Kehadiran Taksi Online                                                                                           | Ayuni Sulistiyowati                                                | Universitas Negeri Surabaya                              |
| 42 | 515-1196-1-RV | AKPM | Kajian Empiris Earnings Response Coefficient Sebagai Pengukur Reaksi Investor Atas Pengumuman Laba                                                                                           | T. Renald Suganda, Kadek Ernawan                                   | Universitas Ma Chung                                     |
| 43 | 95-200-1-RV   | AKPM | Pengaruh Pengungkapan Sustainability Reporting Terhadap Nilai Perusahaan Dengan Investment Opportunity Set (IOS) Sebagai Variabel Moderating                                                 | Shylvia Monica Christianto, Daniel Stephanus Sugama, Sendy Cahyadi | Universitas Ma Chung                                     |
| 44 | 553-1304-1-RV | AKPM | Kajian Empiris Earnings Response Coefficient Sebagai Pengukur Reaksi Investor Atas Pengumuman Laba                                                                                           | T. Renald Suganda, Kadek Ernawan                                   | Universitas Ma Chung                                     |
| 45 | 102-213-1-RV  | AKPM | Eksistensi Anomali Akrua Di Pasar Modal                                                                                                                                                      | T. Renald Suganda, Gerrinko Giffari Wurintara                      | Universitas Ma Chung                                     |
| 46 | 548-1289-1-RV | AKPM | Pengaruh financial stability , financial targets, nature of industry dan Ineffective Monitoring terhadap financial statement (Studi pada perusahaan yang terdaftar di Jakarta Islamic Index) | Ika Kumala Shofi, Istutik                                          | STIE Malangkucecwara                                     |
| 47 | 343-753-1-RV  | AKPM | Analisis Pengaruh Mekanisme Tata Kelola Perusahaan Terhadap Luas Pengungkapan (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia)                              | Alfiana Fitri                                                      | Universitas Internasional Semen Indonesia                |
| 48 | 547-1286-1-RV | AKPM | Pengaruh Modal Intelektual Terhadap Kinerja Keuangan Perusahaan                                                                                                                              | Ria Arum Oktavina, Sedianingsih                                    | Universitas Airlangga                                    |
| 49 | 390-895-1-RV  | AKPM | Good Corporate Governance, Kinerja Keuangan, Ukuran Perusahaan Dan Nilai Perusahaan: Bukti Empiris Dari Pasar Modal Indonesia                                                                | Citra Berliani, Akhmad Riduwan                                     | Sekolah Tinggi Ilmu Ekonomi Indonesia (STIESIA) Surabaya |
| 50 | 556-1312-1-RV | AKPM | Analisis Konsistensi Hipotesis Ricardian Dan Teori Akuntansi Positif Dalam Memilih Metode Penentuan Harga Pokok Persediaan                                                                   | Tutik Arniati                                                      | STIE Malangkucecwara                                     |



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| 51 | 139-302-1-RV  | AKSR  | Analisis Pengaruh Pelaksanaan Good Corporate Governance (GCG) Terhadap Pencapaian Maqashid Syariah Di Perbankan Syariah Indonesia (Tahun 2012-2015)                           | Rifaldi Majid, Abdul Ghofar                                             | Universitas Brawijaya                     |
| 52 | 464-1090-1-RV | AKSR  | Nilai-Nilai Islam Dalam Makna Biaya Berbasis Adati Mo Polihu Lo Limu Masyarakat Gorontalo                                                                                     | Tri Handayani Amaliah                                                   | Universitas Negeri Gorontalo              |
| 53 | 318-670-1-RV  | ASPAK | Polemik Kebijakan Akuntansi Penerimaan Negara Bukan Pajak Sektor Hulu Migas                                                                                                   | Puji Wibowo                                                             | Politeknik Keuangan Negara STAN           |
| 54 | 214-438-1-RV  | ASPAK | Determinan Pengungkapan Internet Financial Reporting dan Pengaruhnya terhadap Kualitas Laporan Keuangan Daerah                                                                | Annisa Haqiki, Wahyudin Nor, Muhammad Hudaya                            | Universitas Lambung Mangkurat             |
| 55 | 481-1202-1-RV | ASPAK | Determinan Pengungkapan Laporan Keuangan Pemerintah Daerah Di Indonesia (Finansial dan Non Finansial)                                                                         | Aatina Izzati Penta Harnowati, Susi Sarumpaet, Fitra Dharma             | Universitas Lampung                       |
| 56 | 494-1161-1-RV | ASPAK | Kepatuhan Pengungkapan Wajib Pada Laporan Keuangan Pemerintah Daerah: Studi Eksploratif Terhadap Laporan Keuangan Pemerintah Kota Surabaya Tahun 2015                         | Raka Fauzan Akbar                                                       | Universitas Airlangga                     |
| 57 | 319-676-1-RV  | ASPAK | Rekonstruksi Laporan Keuangan Yayasan Sesuai Psak Nomor 45 (Studi Pada Yayasan Adh-Dhuha Jember)                                                                              | Husnunnida Maharani                                                     | Universitas Internasional Semen Indonesia |
| 58 | 480-1136-1-RV | ASPAK | Kemampuan Pertumbuhan Ekonomi dalam Memoderasi Pendapatan Asli Daerah dan Dana Alokasi Umum Terhadap Belanja Modal pada Kabupaten/Kota di Provinsi Jawa Timur                 | Aryl Masruroh, Amin Tohari                                              | Universitas Nusantara PGRI Kediri         |
| 59 | 206-430-1-RV  | ASPAM | Penentuan Lokasi Pembangunan Pusat Logistik Berikat Di Provinsi Jawa Timur Berdasar Aspek Sustainability Dengan Menggunakan Metode Analytic Hierarchy Process                 | Jitu Laksono, Hendi Kristiantoro, Bambang Tjahjadi, Noorlailie Soewarno | Universitas Airlangga                     |
| 60 | 403-918-1-RV  | ASPAM | Pengaruh Budaya Organisasi, Kompetensi Auditor, Dan Soft Skills Auditor Terhadap Kualitas Audit Internal Inspektorat Dengan Independensi Auditor Sebagai Variabel Intervening | Mardiastuti Hayatullah, Zaenal Fanani                                   | Universitas Airlangga                     |



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| 61 | 575-1374-1-RV | ASPGG | Implementation Of Participation As One Of Good Governance Principles: Case Of Desa Galengdowo, Kecamatan Wonosalam, Kabupaten Jombang                                  | Adelia Widiyanti                                                                               | Universitas Airlangga                                             |
| 62 | 451-1056-1-RV | ASPGG | Analysis Of Sipks Application That Applied In Surabaya City Education Government Office For BOS Fund Financial Report                                                  | Ana Ma'rifah,<br>Indrawati<br>Yuhertiana, Dwi<br>Suhartini                                     | Universitas Pembangunan Nasional "Veteran" Jawa Timur             |
| 63 | 392-901-1-RV  | ASPGG | Faktor-Faktor Yang Mempengaruhi Pengawasan Keuangan Daerah Oleh DPRD (Studi Kasus Pada DPRD Kabupaten Bangkalan)                                                       | Ahmad Tajul Arifin,<br>Mohamad Djasuli,<br>Gita Arasy Harwida                                  | Universitas Trunojoyo                                             |
| 64 | 378-858-1-RV  | ASPGG | Implementasi Standar Akuntansi Pemerintah Berbasis Akrua di Kota Surabaya                                                                                              | Gita Desipradani,<br>Misrin Hariyadi                                                           | Universitas Muhammadiyah Surabaya                                 |
| 65 | 223-462-1-RV  | ASPGG | Persepsi Pegawai Bagian Keuangan Pemerintah Daerah Terhadap Fraud                                                                                                      | Anita Wijayanti                                                                                | Universitas Islam Batik                                           |
| 66 | 37-67-1-RV    | ASPGG | Implementasi Administrasi Publik Dalam Pemeriksaan Pajak Melalui Pembukaan Rekening Bank: Regulasi Dan Koordinasi                                                      | Ricky Kunwi<br>Prabowo, Mila<br>Mumpuni                                                        | Direktorat Jenderal Pajak Kementerian Keuangan Republik Indonesia |
| 67 | 534-1249-1-RV | ASPGG | Citizen Attitudes terhadap Transparansi Informasi Pemerintah di Indonesia                                                                                              | Dyah Purwanti, Edy<br>Purwanto                                                                 | Politeknik Keuangan Negara STAN                                   |
| 68 | 463-1095-1-RV | ASPGG | Pengaruh Independensi, Kompetensi, Obyektivitas, Dan Integritas Terhadap Kualitas Auditor Internal Pemerintah (Studi Empiris Pada BPKP Perwakilan Provinsi Jawa Timur) | Diah Eka Safitri,<br>Wiwik Supratiwi                                                           | Universitas Airlangga                                             |
| 69 | 514-1191-1-RV | ASPGG | Pengaruh Penyajian dan Aksesibilitas Laporan Keuangan Terhadap Akuntabilitas Pengelolaan Keuangan Daerah di Kabupaten Pasuruan                                         | Ika Permana Sari A,<br>Wiwik Supratiwi                                                         | Universitas Airlangga                                             |
| 70 | 226-469-1-RV  | ASPGG | A Gap Analysis Land Use Strategy Between Indonesia and Australia : An Accounting Perspective                                                                           | Hindira Widiastri,<br>Ratnawaty, Nanik<br>Hidayati, Bambang<br>Tjahjadi, Noorlaili<br>Soewarno | Universitas Airlangga                                             |





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| 71 | 461-1080-1-RV | ASPGG  | Pengaruh Kinerja Aparatur, Komitmen Organisasi, Pengelolaan Keuangan Daerah Dan Sistem Pengendalian Intern Pemerintah Terhadap Penerapan Good Governance               | ZEAN SITI RENJANI, MOHAMAD DJASULI, ADI DARMAWAN ERVANTO         | Universitas Trunojoyo            |
| 72 | 248-521-1-RV  | ASPSIA | Ambiguitas Informasi Dan Swa Review Dalam Keputusan Audit                                                                                                              | Kevin Christi Aditya, Intiyas Utami                              | Universitas Kristen Satya Wacana |
| 73 | 326-688-1-RV  | ASPSIA | Rancangan Sistem Informasi Perhitungan Harga Pokok Transportasi Umum Berbasis Marketing Information System Untuk Menentukan Tarif Tiket Angkutan Umum Di Kota Surabaya | Rizka Baby Hermanto, Debby Ratna Daniel                          | Universitas Airlangga            |
| 74 | 46-85-1-RV    | CG     | Exploring the Sustainable Shareholder Value of Corporate Social Responsibility Activities                                                                              | Juniarti, Andry Irwanto, Arsono Laksmana                         | Universitas Kristen Petra        |
| 75 | 34-59-1-RV    | CG     | Efek mediasi Cost of Debt dan Intellectual Capital pada Hubungan Corporate Governance (CG) dan Financial Performance (FP)                                              | Kartika Hendra Titisari                                          | Universitas Islam Batik          |
| 76 | 87-186-1-RV   | CG     | Analisis Audit Kecurangan (Studi Kasus Korupsi Dana Alokasi Khusus (DAK) SMK Negeri 10 Malang)                                                                         | Inge Tiara Grafiti, Daniel S. Stephanus                          | Universitas Ma Chung             |
| 77 | 188-396-1-RV  | CG     | Analisis Perbedaan Indeks Pengungkapan Sustainability Reporting Antara Perusahaan Go Public dan Non-Go Public Pada Penghargaan ISRA                                    | Carissa Erika Sunarko, Daniel Sugama Stephanus                   | Universitas Ma Chung             |
| 78 | 383-874-1-RV  | CG     | Pengaruh Pengungkapan Corporate Social Responsibility Terhadap Firm's Value Dengan Earning Management Sebagai Variabel Moderating                                      | Ilma Aliy Abdillah, Prasetyono, Yuni Rimawati                    | Universitas Trunojoyo            |
| 79 | 342-750-1-RV  | CG     | Pengungkapan Sustainability Report Terhadap Nilai Perusahaan Pada Perusahaan Yang Berpartisipasi Dalam Indonesian Sustainability Report Award (ISRA)                   | Tri Setya Puspita Reny, Daniel Sugama Stephanus, Fitri Oktariani | Universitas Ma Chung             |



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| 80 | 413-944-1-RV  | CG | Pengaruh Firm Size, Good Corporate Governance, dan Business Risk Terhadap Financial Performance Dengan Corporate Social Responsibility Sebagai Variabel Moderasi | Noorlailie Soewarno, Endah Suryaning Wulandari                | Universitas Airlangga                                 |
| 81 | 78-163-1-RV   | CG | Pengaruh Good Corporate Governance Terhadap Kinerja Keuangan Dengan Struktur Modal Dan Earnings Management Sebagai Variabel Intervening Pada BUMN Di BEI         | Noorlailie Soewarno, Bagas Dwi Putro Utomo                    | Universitas Airlangga                                 |
| 82 | 140-305-1-RV  | CG | Pengaruh Good Corporate Governance Dan Kinerja Keuangan Terhadap Sustainability Report Pada Perusahaan BUMN Yang Listed Di BEI                                   | Muhammad Fahminuddin Rosyid, Lilik Purwati                    | Universitas Brawijaya                                 |
| 83 | 331-717-1-RV  | CG | Determinan Pengungkapan Tanggung Jawab Sosial Pada Perusahaan Manufaktur Yang Terdaftar Di BEI                                                                   | Andi Affandi, Nur Diana                                       | Universitas Islam Malang                              |
| 84 | 107-227-1-RV  | CG | Pengaruh Karakteristik Perusahaan Dan Corporate Governance Terhadap Pengungkapan Sustainability Report                                                           | Sri Wahjuni Latifah, Fahmi Dwi Mawardi                        | Universitas Muhammadiyah Malang                       |
| 85 | 476-1123-1-RV | CG | Praktik Hospital Social Responsibility: Etnometodologi Di Rsu Umm                                                                                                | Moh. Faisol                                                   | Universitas Wiraraja                                  |
| 86 | 354-786-1-RV  | CG | Peran Mekanisme Corporate Governance Sebagai Pemoderasi Dampak Fraud Diamond Terhadap Kecurangan Akuntansi                                                       | Imang Dapit Pamungkas                                         | Universitas Pekalongan                                |
| 87 | 479-1138-1-RV | CG | Dimensi Fraud Diamond Dan Perilaku Kecurangan Akademik Pada Mahasiswa Magister Akuntansi Di Surabaya                                                             | Fitria Indriani Arif, Indrawati Yuhertiana, Lukman Arif       | Universitas Pembangunan Nasional "Veteran" Jawa Timur |
| 88 | 517-1205-1-RV | CG | Analisis Persepsi Akademisi Dan Praktisi Terhadap Fraud Serta Peran Whistleblowing Sebagai Upaya Pencegahan Dan Pendeteksian Fraud                               | Helik Pratiwi Ratnawati, Fityan Izza Noor Abidin, Heri Widodo | Universitas Muhammadiyah Sidoarjo                     |
| 89 | 415-954-1-RV  | CG | Fraud Pada Industri Asuransi                                                                                                                                     | Beni Darmawan, Tarjo, Prasetyono                              | Universitas Trunojoyo                                 |



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| 90 | 538-1263-1-RV | CG  | Pengaruh Good Corporate Governance terhadap Pemilihan Auditor pada Perusahaan yang Terdaftar di BEI Periode 2013-2015                                                                                                               | Nico Novianto Wijaya, Senny Harindahyani, Felizia Arni Rudiawarni | Universitas Surabaya                                     |
| 91 | 539-1264-1-RV | CG  | Apakah Fungsi Pengawasan Pada Tata Kelola Perusahaan Dapat Menurunkan Kelengketan Biaya?                                                                                                                                            | Permata Ayu Widyasari                                             | Universitas Surabaya                                     |
| 92 | 402-916-1-RV  | PAK | Akuntansi Forensik: Telaah Empiris Penerapan Dalam Kurikulum Akuntansi                                                                                                                                                              | Clarina Widyati Gunawan, Zaenal Fanani                            | Universitas Airlangga                                    |
| 93 | 271-586-1-RV  | PAK | Determinan Penggunaan Aktual Perangkat Lunak Akuntansi Pendekatan Technology Acceptance Model                                                                                                                                       | Suwardi Bambang Hermanto, Patmawati                               | Sekolah Tinggi Ilmu Ekonomi Indonesia (STIESIA) Surabaya |
| 94 | 344-756-1-RV  | PAK | The Influence of Background when Entered University and Active to Follow Assistance toward Academic Achievement Student (Study of Accounting Department of Brawijaya University Malang's Student Who Entering in The Years of 2008) | Kurniasari Novi Hardanti                                          | Universitas Internasional Semen Indonesia                |
| 95 | 351-777-1-RV  | PAK | Menganalogikan Makna Tiga Huruf Aksara Jawa (Ha, Na, Nga) Dalam Kajian Ilmu Akuntansi (Studi Hermeneutik)                                                                                                                           | Duwi Rahayu                                                       | Universitas Muhammadiyah Sidoarjo                        |
| 96 | 381-868-1-RV  | PAK | Faktor – Faktor Yang Mempengaruhi Motivasi Terhadap Minat mahasiswa Perguruan Tinggi Di Surabaya Prodi Akuntansi Untuk Mengikuti Pendidikan Profesi Akuntansi (PPAK) Dan Bekerja Di Ruang Lingkup Akuntansi                         | Azizatul Muna Asas                                                | Universitas Muhammadiyah Surabaya                        |
| 97 | 574-1371-1-RV | PAK | Kesiapan Penerapan Konvergensi PSAK Ke IFRS Tahun Pada Akuntan Pendidik                                                                                                                                                             | Tantina Haryati, Sari Andayani                                    | Universitas Pembangunan Nasional “Veteran” Jawa Timur    |
| 98 | 358-798-1-RV  | PAK | Ethics Education And Moral Development Of Accounting Students                                                                                                                                                                       | Nujmatul Laily, Nova Rifinda Anantika                             | Universitas Negeri Malang                                |
| 99 | 567-1350-1-RV | PAK | Pengembangan Multimedia Interaktif Dengan Muatan Sak-Etap Matapelajaran Akuntansi Di SMK                                                                                                                                            | Clara Devy Yulvia Ratna Sary, Diana Tien Irafahmi                 | Universitas Negeri Malang                                |

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| 100 | 138-299-1-RV  | PPJK | Menyelami Kesadaran Wajib Pajak Pengusaha Indekos Atas Ke(Tidak)Patuhan Pembayaran Pajak Usahanya                                           | Friska Marina Oktavianingtyas, Siti Musyarofah, Achdiar Redy Setiawan                                | Universitas Trunojoyo    |
| 101 | 385-880-1-RV  | PPJK | Pengaruh Tax Amnesty dan Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak Badan Dengan Kondisi Keuangan Sebagai Variabel Pemoderasi     | Oyong Lisa, Noviansyah Rizal                                                                         | STIE Widya Gama Lumajang |
| 102 | 74-146-1-RV   | PPJK | Pengaruh Karakteristik Perusahaan, Sales Growth Dan Csr Terhadap Tax Avoidance                                                              | Almaidah Mahanani, Kartika Hendra Titisari                                                           | Universitas Islam Batik  |
| 103 | 411-936-1-RV  | PPJK | Tax Amnesty: Strategi Membawa Kembali Harta Anak Bangsa                                                                                     | Sita Histri Nareswari, Niken Estelita Putri, Susan Novitasari, Bambang Tjahjadi, Noorlailie Soewarno | Universitas Airlangga    |
| 104 | 465-1093-1-RV | PPJK | Identitas dan logika institusional: studi kasus pengembangan dan implementasi “e-Audit utilities” oleh pemeriksa pajak                      | Agung Darono                                                                                         | Kementerian Keuangan     |
| 105 | 552-1301-1-RV | PPJK | CSR Sebagai Deductible Expense: Sinergi Perusahaan Dengan Pemerintah Sebagai Upaya Mewujudkan SDGS Melalui Insentif Fiskal                  | Widi Dwi Ernawati                                                                                    | Politeknik Negeri Malang |
| 106 | 47-90-1-RV    | PPJK | Tax Amnesty: Bad Or Good ?                                                                                                                  | Harisha Rahimah, Tarjo, Nurul Anggraini, Yolanda Zulia S, Maria M.S Kreey, Oktovia RN                | Universitas Trunojoyo    |
| 107 | 105-223-1-RV  | PPJK | Keadilan Pajak Berdasarkan Perspektif Pengusaha UMKM Studi Kasus Pasar Atom Surabaya                                                        | Fauzi Ismail Arif, Bambang Tjahjadi, Yogi Prasetyo Nugroho                                           | Universitas Airlangga    |
| 108 | 530-1238-1-RV | PPJK | Pengaruh Kecakapan Manajerial, Insentif Manajer, Dan Komisaris Independen Terhadap Penghindaran Pajak                                       | Ibrian Khalismi Husen, Heru Tjaraka                                                                  | Universitas Airlangga    |
| 109 | 531-1241-1-RV | PPJK | Pengaruh Persepsi PKP Atas Penerapan Kebijakan Faktur Pajak, Dan Pelayanan Fiskus Terhadap Kepatuhan Formal Di KPP Pratama Surabaya Rungkut | Anin Pratika, Heru Tjaraka                                                                           | Universitas Airlangga    |



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| 110 | 423-967-1-RV  | PPJK  | Potret Antusiasme Penerapan Amnesti Pajak Di Kantor Pelayanan Pajak Pratama Pamekasan                                                                                        | Rakhmad Hidayat, Nurul Kompyurini                                                   | Universitas Trunojoyo            |
| 111 | 345-759-1-RV  | SIAEP | Pengujian Efek Urutan Pada Informasi Seri Panjang: Mitigasi Dengan Diskusi Kelompok                                                                                          | Tri Ika Ayuananda                                                                   | Universitas Kristen Satya Wacana |
| 112 | 148-327-1-RV  | SIAEP | Faktor-faktor yang Mempengaruhi Kecenderungan Kecurangan Laporan Keuangan pada Perusahaan Property, Real Estate, dan Building Construction yang Terdaftar di BEI             | Elysabet Christy Diandra Selano, Rr. Puruwita Wardani, J.Th. Budianto Tedjasuksmana | Unika Widya Mandala Surabaya     |
| 113 | 228-484-1-RV  | SIAEP | Faktor-Faktor Yang Mempengaruhi Kecurangan Laporan Keuangan Dengan Analisis Fraud Triangle Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2011-2015 | Nurul Hafizah, Novita Weningtyas Respati, Chairina                                  | Universitas Lambung Mangkurat    |
| 114 | 334-726-1-RV  | SIAEP | Faktor-faktor yang Mempengaruhi Earning Management ( Studi Empiris pada Perusahaan LQ45 yang Terdaftar di Bursa Efek Indonesia Periode 2013-2015 )                           | Lailatul Badria, Maslichah                                                          | Universitas Islam Malang         |
| 115 | 246-519-1-RV  | SIAEP | Pengaruh Financial Distress, Pertumbuhan Perusahaan, Rentabilitas, Ukuran Kap, Dan Ukuran Perusahaan Terhadap Pergantian Auditor                                             | Sri Maryani, Novita Weningtyas Respati, Lili Safrida                                | Universitas Lambung Mangkurat    |
| 116 | 450-1052-1-RV | SIAEP | Persepsi Auditor Dalam Mendeteksi Creative Accounting (Studi Empiris Pada Kantor Akuntan Publik Di Kota Malang)                                                              | Dini Ayu Pangesti, Whedy Prasetyo                                                   | Universitas Jember               |
| 117 | 367-827-1-RV  | SIAEP | Pengembangan Aplikasi Laporan Keuangan dan Pajak Penghasilan bagi UMKM berbasis Web dan Android                                                                              | Andi Iswoyo, Yuli Ermawati, Alfi Nugroho                                            | Universitas Wijaya Putra         |
| 118 | 82-170-1-RV   | SIAEP | Memaknai Kode Etik Akuntan Publik Dari Perspektif Budaya Jawa Di Wilayah Jawa Timur: Sebuah Studi Etnografi                                                                  | Zulkarnain Rizal Pahlevie, Basuki                                                   | Universitas Airlangga            |
| 119 | 149-331-1-RV  | SIAEP | Pengaruh Image dan Pengendalian Internal Klien terhadap Identifikasi Auditor pada Klien                                                                                      | Rr. Puruwita Wardani, Hendra Wijaya, Teodora Winda Mulia                            | Unika Widya Mandala Surabaya     |
| 120 | 379-862-1-RV  | SIAEP | Prematur Prosedur Audit Dalam Perspektif Teori Atribusi                                                                                                                      | Sekar Mayangsari                                                                    | Universitas Trisakti             |





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| 121 | 196-411-1-RV  | SIAEP | Determinan Voluntary Auditor Switching (Studi Empiris Indeks Kompas 100 Tahun 2013-2015)                                                                                               | Jessica Belinda,<br>Sendy Cahyadi                                               | Universitas Ma<br>Chung             |
| 122 | 569-1356-1-RV | SIAEP | Pengaruh Opini Audit Tahun Sebelumnya, Pergantian Auditor, Dan Leverage Terhadap Penerimaan Opini Audit Going Concern Pada Perusahaan Manufaktur Yang Terdaftar Di BEI Tahun 2010-2013 | Eni Sulistyowati                                                                | Universitas<br>Negeri Malang        |
| 123 | 333-723-1-RV  | SIAEP | Pengaruh Kompetensi Dan Independensi Terhadap Kualitas Audit Dengan Etika Auditor Sebagai Variabel Moderasi                                                                            | Fetri Setyo<br>Liyundira, Deni<br>Juliasari                                     | STIE Widya<br>Gama Lumajang         |
| 124 | 335-729-1-RV  | SIAEP | Pengaruh Pergantian Manajemen, Ukuran Perusahaan, Dan Financial Distress Terhadap Auditor Switching                                                                                    | Ibnu Abni Lahaya,<br>Indra Suyoto<br>Kurniawan                                  | Universitas<br>Mulawarman           |
| 125 | 435-1006-1-RV | SIAEP | Implementasi Enterprise Resource Planning (Erp) Dan Efektivitas Pengendalian Internal Atas Laporan Keuangan                                                                            | Luandre Ezra, Agnes<br>Utari<br>Widyaningdyah                                   | Unika Widya<br>Mandala<br>Surabaya  |
| 126 | 550-1295-1-RV | SIAEP | Pengaruh Religiusitas Terhadap Perilaku Etis Seorang Auditor Dengan Tingkat Pendidikan Sebagai Variabel Moderasi                                                                       | Rieswandha Dio<br>Primasatya                                                    | Universitas<br>Airlangga            |
| 127 | 540-1268-1-RV | SIAEP | Pengaruh Due Professional Care Terhadap Kualitas Audit dan Time Budget Pressure Sebagai Variabel Moderating                                                                            | Devi Ratnasari, Sri<br>Opti                                                     | Universitas<br>Trilogi              |
| 128 | 541-1273-1-RV | SIAEP | "Anda Adalah Prioritas Kami": E-Commerce Pada Layanan Tiket Kereta Api (Pada PT KAI DAOP VIII Surabaya)                                                                                | Vivi Agil<br>Puspitarany, Citra<br>Nurhayati, Anita<br>Carolina                 | Universitas<br>Trunojoyo            |
| 129 | 217-450-1-RV  | SIAEP | Studi Empiris Analisis Variabel-Variabel Yang Memengaruhi Hasil Pemeriksaan Auditor Sektor Publik Di Inspektorat Se-Malang Raya                                                        | Arga Satria<br>Ariwibawanto,<br>Daniel S.S, Tommy<br>Mora Hamonangan<br>Hutapea | Universitas Ma<br>Chung             |
| 130 | 368-830-1-RV  | SIAEP | Analisis Variabel-Variabel Yang Mempengaruhi Kualitas Hasil Pemeriksaan (Studi Pada Insektorat Provinsi Kalimantan Selatan)                                                            | Chairina, Sarwani                                                               | Universitas<br>Lambung<br>Mangkurat |

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## G. SUSUNAN ACARA

| Waktu                       | Acara                                                                                                                                                                                                                                                                                                     | Tempat                                   |
|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|
| <b>Kamis, 20 April 2017</b> |                                                                                                                                                                                                                                                                                                           |                                          |
| <b>08.00-08.30 WIB</b>      | <b>Registrasi</b>                                                                                                                                                                                                                                                                                         | <b>Gedung FE<br/>UNESA<br/>Ketintang</b> |
| <b>08.30-10.00 WIB</b>      | <b>Parallel Sessions (Forum):</b>                                                                                                                                                                                                                                                                         |                                          |
|                             | Forum Diskusi Guru SMK dan SMA: Penyusunan Laporan Keuangan berdasarkan SAK ETAP dan SAK EMKM <b>Pembicara: Dr. Hariyati, M.Si., Ak., CA., CMA. dan Dr. Umi Muawanah, M.Si., Ak., CA.</b><br><b>Moderator: Prof. Dr. Grahita Candharin, M.Si., Ak., CA.</b>                                               |                                          |
|                             | Forum Diskusi Ketua Jurusan/Departemen, Sekretaris Jurusan, Ketua Program Studi (KPS) S1, S2, S3 Akuntansi: Arsitektur Profesi Akuntansi di Indonesia, <b>Pembicara: Dr. Ari, (Kepala Bidang Pengembangan Profesi Keuangan - PPPK Kemenkeu RI)</b><br><b>Moderator: Dr. Zaenal Fanani, MSA., Ak., CA.</b> |                                          |
|                             | Rapat Aliansi Jurnal: Agenda Rapat: Mekanisme Tukar Menukar Paper Melalui Sistem Informasi<br><b>Pembicara: Dr. Moh. Khoirudin (Ketua Asosiasi Pengelola Jurnal Manajemen)</b><br><b>Moderator: Nurkholis., Ph.D., Ak., CA.</b>                                                                           |                                          |
|                             | Forum Diskusi Dosen: Student Learning Method dan Authentic Assessment<br><b>Pembicara Dr. Dian Anita Nuswantara, M.Si., Ak. (Ketua Program Studi Akuntansi - FE UNESA)</b><br><b>Moderator: Prof. Dr. Dian Agustia, M.Si., Ak., CA., CMA.</b>                                                             |                                          |
| <b>10.00-10.10 WIB</b>      | <b>Registrasi &amp; Coffee Break</b>                                                                                                                                                                                                                                                                      |                                          |
| <b>10.10-10.20 WIB</b>      | Pembukaan oleh MC, Menyanyikan Lagu Indonesia Raya, Pertunjukan Tari Sparkling Surabaya                                                                                                                                                                                                                   |                                          |
| <b>10.20-11.00 WIB</b>      | Pembacaan Doa                                                                                                                                                                                                                                                                                             |                                          |
|                             | Laporan Ketua Panitia KRA IV Tahun 2017                                                                                                                                                                                                                                                                   |                                          |
|                             | Welcome Speech: Rektor Universitas Negeri Surabaya                                                                                                                                                                                                                                                        |                                          |
|                             | Opening Speech 1: Ketua IAI KAPd                                                                                                                                                                                                                                                                          |                                          |
| <b>11.00-12.00 WIB</b>      | Opening Speech 2: Ketua IAI Wilayah Jatim                                                                                                                                                                                                                                                                 |                                          |
|                             | Opening Statement: Ketua IAI KAPd Jatim                                                                                                                                                                                                                                                                   |                                          |
| <b>11.00-12.00 WIB</b>      | <b>Keynote Speaker: Menteri Keuangan RI (Sri Mulyani Indrawati, S.E., M.Sc., Ph.D.)*</b><br>Peran Kementerian Keuangan dalam menciptakan Good Public Governance di Lingkungan Pemerintahan Pusat                                                                                                          |                                          |
| <b>12.00 - 13.00 WIB</b>    | <b>Istirahat, Sholat, Makan Siang</b>                                                                                                                                                                                                                                                                     |                                          |
| <b>13.00 - 15.00 WIB</b>    | <b>Pleno Seminar:</b>                                                                                                                                                                                                                                                                                     |                                          |
|                             | <b>Pembicara 1: Dr. H. Soekarwo, SH., MH. (Gubernur Jawa Timur)*</b><br>Sinergitas Tata Kelola Struktur, Tata Kelola Strategi, Tata Kelola Kinerja, Proses & Resiko di Pemerintah Daerah dan<br>Best Practice Tata Kelola di Lingkungan Pemprov Jatim                                                     |                                          |
|                             | <b>Pembicara 2: Prof. Dr. Moh. Nasih, MMT., Ak., CA., CMA. (Rektor</b>                                                                                                                                                                                                                                    |                                          |

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|                             |                                                                                                                                                                                                                                                                                                                                                                                      |                                          |
|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|
|                             | <b>Universitas Airlangga)</b><br>Membangun Human Capital dalam Good Public Governance pada era Sustainable Development Goals (SDGs)<br><b>Moderator: Drs. Eko Wahjudi, M.Si. (Dekan Fakultas Ekonomi Univ. Negeri Surabaya)</b>                                                                                                                                                      |                                          |
| <b>15.00-15.30 WIB</b>      | <b>Ishoco (Istirahat, Sholat, Coffee Break)</b>                                                                                                                                                                                                                                                                                                                                      |                                          |
| <b>15.30-17.30 WIB</b>      | <b>Konferensi 1</b>                                                                                                                                                                                                                                                                                                                                                                  |                                          |
|                             | Parallel Sessions: Presentasi Paper dan Diskusi                                                                                                                                                                                                                                                                                                                                      |                                          |
|                             | Presentasi Poster                                                                                                                                                                                                                                                                                                                                                                    |                                          |
| <b>Jumat, 21 April 2017</b> |                                                                                                                                                                                                                                                                                                                                                                                      |                                          |
| <b>08.00-08.30 WIB</b>      | <b>Registrasi</b>                                                                                                                                                                                                                                                                                                                                                                    |                                          |
| <b>08.30-10.00 WIB</b>      | <b>Parallel Sessions (Seminar):</b><br>1. Kelas Akuntansi Pemerintahan<br>Seminar dengan Topik: Akuntansi Pemerintahan Berbasis Akrua (Bultek No. 20 Akuntansi Kerugian Negara/ Daerah, Bultek No. 21 Akuntansi Transfer Berbasis Akrua, Bultek No. 22 Akuntansi Utang Berbasis Akrua):<br><b>Pembicara: BPKP RI*</b><br><b>Moderator: Dr. Nunuy Nur Afiah, SE., Ak., M.Si., CA.</b> | <b>Gedung FE<br/>UNESA<br/>Ketintang</b> |
|                             | 2. Kelas Auditing<br>Seminar dengan Topik: Akuntansi dan Audit BLUD,<br><b>Pembicara: Drs. Widartoyo, M.Si., Ak., CA., CPA. (KAP. Thomas, Blasius, Widartoyo dan Rekan; dan Ketua Badan Kajian dan Sosialisasi SAK (BKSSAK) IAI Wilayah Jatim)</b><br><b>Moderator: Dr. M. Miqdad, MM., Ak., CA.</b>                                                                                 |                                          |
|                             | 3. Kelas Akuntansi Keuangan<br>Seminar dengan Topik: Update PSAK,<br><b>Pembicara: Devi Kalanjati, SE., M.Acc., Ak., CA., CPA. (Dosen Univ. Airlangga)</b><br><b>Moderator: Dr. Alwan Sri Kustono, SE., M.Si., Ak., CA.</b>                                                                                                                                                          |                                          |
|                             | 4. Kelas Akuntansi Syariah<br>Seminar dengan Topik: Update PSAK Syariah<br><b>Pembicara: Ahmad Zaky, SE., MSA., Ak., CA., SAS. (Dosen Univ. Brawijaya; dan Pengurus IAI KAPd Jatim)</b><br><b>Moderator: Sigit Kurnianto, SE., MSA., Ak., CA., SAS., AAP B.</b>                                                                                                                      |                                          |
|                             | 5. Kelas Perpajakan<br>Seminar dengan Topik: Strategi Manajemen Bidang Perpajakan<br><b>Pembicara: Dr. Dianwicakasih Ariefiara, M.Si., Ak., CA. (Dosen Univ. Negeri Surabaya)</b><br><b>Moderator: Dr. Erwin Saraswati, M.Acc., Ak., CPMA., CA.</b>                                                                                                                                  |                                          |
|                             |                                                                                                                                                                                                                                                                                                                                                                                      |                                          |
| <b>10.00-10.10 WIB</b>      | <b>Istirahat, Coffee Break</b>                                                                                                                                                                                                                                                                                                                                                       |                                          |
| <b>10.10-11.10 WIB</b>      | Konferensi 2 (Paralel Sessions: Presentasi Paper dan Diskusi)                                                                                                                                                                                                                                                                                                                        |                                          |
| <b>11.10-13.00 WIB</b>      | <b>Istirahat, Sholat Jumat, Makan Siang</b>                                                                                                                                                                                                                                                                                                                                          |                                          |



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|                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
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| 13.00-14.45 WIB        | Konferensi 3 (Paralel Sessions: Presentasi Paper dan Diskusi)                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>14.45-15.15 WIB</b> | <b><i>Ishoco (Istirahat, Sholat, Coffee Break)</i></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 15.15-15.30 WIB        | Pertunjukan Kesenian                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 15.30-15.50 WIB        | Pengumuman & Penganugrahan Paper & Poster Terbaik<br>1. Pengumuman Paper Terbaik kategori kuantitatif dan kualitatif mendapatkan hadiah @Rp 2.500.000,-,<br>2. Pemberian piagam 10 Paper Terbaik dari IAI KAPd Wilayah Jawa Timur dan fasilitas bagi 5 Paper Terbaik dapat dipublikasikan dalam Jurnal Terakreditasi pada Universitas di Jawa Timur.<br>3. Pengumuman Poster Terbaik (Juara 1) mendapatkan hadiah @Rp 2.000.000,-,<br>4. Pemberian Piagam 3 Poster Terbaik (Juara 1, 2, 3) dari IAI KAPd Wilayah Jawa Timur |
| 15.50-16.00 WIB        | Penutupan oleh Ketua IAI KAPd Jatim                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>16.00-16.10 WIB</b> | <b><i>Foto Bersama</i></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |



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## SUSUNAN PANITIA KRA IV TAHUN 2017 SURABAYA

### Lampiran

**Surat Keputusan Ketua IAI KAPd Wilayah Jawa Timur**  
**Nomor: KEP-01/SK/KETUA/IAIKAPd-JTM/I/2017**

### SUSUNAN PANITIA KONFERENSI REGIONAL AKUNTANSI (KRA) IV TAHUN 2017 SURABAYA

|                                |                                      |
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| Penanggung Jawab               | : Dian Agustia<br>: Eko Wahjudi      |
| Ketua Panitia                  | : Dian Anita Nuswantara              |
| Wakil Ketua 1                  | : Hariyati                           |
| Wakil Ketua 2                  | : Rovila El Maghviroh                |
| Bendahara 1                    | : Agus Widodo Mardijuwon             |
| Bendahara 2                    | : Aisyaturrahmi                      |
| Bidang Kesekretariatan         |                                      |
| Ketua                          | : Sigit Kurnianto                    |
| Wakil Ketua                    | : Zuhriana Fitra                     |
| Anggota                        | : Khusnul Fikriyah                   |
| Anggota                        | : Eni Wuryani                        |
| Anggota                        | : Dewi Prastiwi                      |
| Anggota                        | : Putri Wulanditya                   |
| Anggota                        | : Manajemen Eksekutif IAI Wil. Jatim |
| Bidang Publikasi & Dokumentasi |                                      |
| Ketua                          | : Ika Permatasari                    |
| Wakil Ketua Publikasi          | : Ana Sopanah                        |
| Wakil Ketua Dokumentasi        | : Stephanus Tony Eoh                 |
| Anggota                        | : Ihyaul Ulum                        |
| Anggota                        | : Septarina D S                      |
| Anggota                        | : Nurika Restuningdyah               |
| Anggota                        | : Gita Desi Pradani                  |
| Anggota                        | : Khojanah Hasan                     |
| Anggota                        | : Putu Indrajaya                     |
| Anggota                        | : Tutik Arnati                       |
| Anggota                        | : Khusnul Prasetyo                   |
| Anggota                        | : Nyoman Alit Triani                 |
| Bidang Acara                   |                                      |
| Ketua                          | : Zaenal Fanani                      |
| Wakil Ketua                    | : Lintang Venusita                   |
| Anggota                        | : Sri Setyoiriani                    |
| Anggota                        | : Susanti                            |
| Anggota                        | : Andre Dwijanto Witjaksono          |
| Anggota                        | : Loggar Bhilawa                     |
| Anggota                        | : Merlyana Dwindi                    |
| Anggota                        | : Puji Handayati                     |

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|         |                             |
|---------|-----------------------------|
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| Anggota | : Nurul Hasanah Uswati Dewi |
| Anggota | : Yona Octiani Lestari      |
| Anggota | : Meldona                   |
| Anggota | : Nanik Wahyuni             |
| Anggota | : Istutik                   |
| Anggota | : Anna Marina               |
| Anggota | : Achmad Zaky               |
| Anggota | : Murdiyati Dewi            |
| Anggota | : Nurafni Eltivia           |
| Anggota | : Hamidah                   |
| Anggota | : Nur Fadji Asyik           |
| Anggota | : Iman Harymawan            |
| Anggota | : Heru Tjaraka              |
| Anggota | : Eri Hidayanti             |
| Anggota | : Endah Puspitosari         |
| Anggota | : Yie Ke Feliana            |
| Anggota | : Achdiar Redy              |
| Anggota | : Anwar Made                |
| Anggota | : Kurnia Ekasari            |
| Anggota | : Permata Ayu Widyasari     |
| Anggota | : Dwi Ekasari Harmadji      |
| Anggota | : Nyimas W Afiqoh           |
| Anggota | : Retna Safriliana          |
| Anggota | : Eni Lisetyati             |
| Anggota | : Gina Harventy             |
| Anggota | : Siti Zubaidah             |
| Anggota | : Setia Budi Kurniawan      |
| Anggota | : Ati Retna Sari            |
| Anggota | : Sulistyo                  |
| Anggota | : Kartina                   |
| Anggota | : Sari Andayani             |
| Anggota | : Dwi Suhartini             |
| Anggota | : Sriyani Mentari           |
| Anggota | : Oyong Lisa                |
| Anggota | : Erlizar M.                |

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|-------------|----------------------|
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| Wakil Ketua | : Yasin              |
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| Anggota     | : Suwandi            |
| Anggota     | : Syaiful            |
| Anggota     | : Lutfirrahman       |
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#### Bidang Sarana Prasarana

|             |                     |
|-------------|---------------------|
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| Wakil Ketua | : Nur Hisammdin     |
| Anggota     | : M. Cholid Mawardi |
| Anggota     | : Junaidi           |
| Anggota     | : Afifudin          |
| Anggota     | : Ayub Wijaya       |
| Anggota     | : Anang Kistyanto   |

#### Bidang Konsumsi

|             |                          |
|-------------|--------------------------|
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| Wakil Ketua | : Sulis Rochayatun       |
| Anggota     | : Marjani A Taher        |
| Anggota     | : Dwi Anggarani          |
| Anggota     | : Zuraidah               |
| Anggota     | : Ulfi Kartika Oktaviana |
| Anggota     | : Sri Andriani           |
| Anggota     | : Nur Susilowati         |

#### Bidang Pendanaan

|             |                          |
|-------------|--------------------------|
| Ketua       | : Susi Handayani         |
| Wakil Ketua | : Pujiono                |
| Anggota     | : Imam Mas'ud            |
| Anggota     | : Christea Frisdiantara  |
| Anggota     | : Ana Sopanah            |
| Anggota     | : Koenta Adji Koerniawan |
| Anggota     | : Ahmad Dahlan           |
| Anggota     | : Andrianto              |
| Anggota     | : Nur Diana              |
| Anggota     | : Samsul Bahri           |
| Anggota     | : Anna Isrowiyah         |
| Anggota     | : Novi Nugrahani         |
| Anggota     | : Whedy Prasetyo         |

#### Bidang Review

|         |                          |
|---------|--------------------------|
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| Anggota | : Dian Agustia           |
| Anggota | : Muslichah              |
| Anggota | : Tjiptohadi Sawarjuwono |
| Anggota | : R. Wilopo              |
| Anggota | : Mohammad Nizarul Alim  |
| Anggota | : Bambang Tjahjadi       |
| Anggota | : Unti Ludigdo           |
| Anggota | : Imam Subekti           |
| Anggota | : Nur Fadjrih Asyik      |
| Anggota | : Nurkholis              |
| Anggota | : Indrawati Yuhertiana   |
| Anggota | : Zaenal Fanani          |
| Anggota | : Lindawati              |
| Anggota | : Prihat Asih            |

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|         |                               |
|---------|-------------------------------|
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| Anggota | : Basuki                      |
| Anggota | : Anna Marina                 |
| Anggota | : Ade Palupi                  |
| Anggota | : Mohamad Suyunus             |
| Anggota | : Hamidah                     |
| Anggota | : Akhmad Riduwan              |
| Anggota | : Pujiono                     |
| Anggota | : Sujoko Efferin              |
| Anggota | : Noorlailie Soewarno         |
| Anggota | : Zaki Baridwan               |
| Anggota | : Puji Handayati              |
| Anggota | : Wiyarni                     |
| Anggota | : Sunaryanto                  |
| Anggota | : Yie Ke Feliana              |
| Anggota | : Nurika Restuningdyah        |
| Anggota | : Wuryan Andayani             |
| Anggota | : Elia Mustikasari            |
| Anggota | : Bambang Hariyadi            |
| Anggota | : Alwan Sri Kustono           |
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| Anggota | : Luciana Spica Almilia       |
| Anggota | : Umi Muawanah                |
| Anggota | : Rovila El Maghviroh         |
| Anggota | : Ihyaul Ulum                 |
| Anggota | : Dedhy Sulistiawan           |
| Anggota | : Wiwiek Dianawati            |
| Anggota | : Syaiful Ali                 |
| Anggota | : Cipto Wardoyo               |
| Anggota | : Tarjo                       |
| Anggota | : Abdul Ghofar                |
| Anggota | : Roekhudin                   |
| Anggota | : Wirawan                     |
| Anggota | : Nur Diana                   |
| Anggota | : Hariyati                    |
| Anggota | : Bonnie Soeherman            |
| Anggota | : Dian Anita Nuswantara       |
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## **ABSTRAKSI ARTIKEL KRA IV TAHUN 2017 SURABAYA**

# **AKMP**



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## **PENGARUH PENERAPAN AKUNTANSI MANAJEMEN LINGKUNGAN DAN STRATEGI OPERASI TERHADAP INOVASI PERUSAHAAN MANUFAKTUR KHUSUSNYA DI BIDANG PENGOLAHAN KELAPA SAWIT DI KABUPATEN KUANTAN SINGINGI**

**Oleh**

**NELSI ARISANDY, SE, M.Ak, Ak, CA**  
**Universitas Islam Negeri Sultan Syarif Kasim Riau**

**RENI FARWITAWATI, SE, M. Ak**  
**Universitas Lancang Kuning Riau**

*Penelitian ini bertujuan untuk mengetahui pengaruh penerapan akuntansi manajemen lingkungan dan strategi operasi terhadap inovasi perusahaan manufaktur khususnya dibidang pengolahan kelapa sawit di Kabupaten Kuantan Singingi. Analisis data dilakukan dengan metode regresi linier berganda dan pengujian hipotesis dilakukan dengan uji parsial (uji t) dan uji simultan (uji F) dengan bantuan program SPSS versi 17. Pengambilan data dalam penelitian ini adalah menggunakan kuesioner. Populasi responden dalam penelitian ini adalah bagian keuangan dan bagian produksi di kabupaten kuantan singingidengan jumlah sampel sebanyak 47 responden. Hasil penelitian ini menunjukkan bahwa secara parsial hipotesis pertama penerapan akuntansi manajemen lingkungan memiliki pengaruh yang signifikan terhadap inovasi perusahaan dengan nilai t hitung (3,828) > t tabel (2,015) dan sig (0,00) < 0,05. Hipotesisi kedua strategi operasi memiliki pengaruh yang signifikan terhadap inovasi perusahaan dengan nilai t hitung (3,181) > t tabel (2,015) dan sig (0,003) < 0,05 ,dan secara simultan atau bersama-sama, penerapan akuntansi manajemen lingkungan dan strategi operasi berpengaruh signifikan terhadap inovasi perusahaan dengan nilai berarti F hitung (19,317) > F tabel (3.21) dengan Sig (0,000) < 0,05.*

**Kata kunci:** Akuntansi Manajemen Lingkungan, Strategi Operasi, Inovasi Perusahaan.

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## STUDI TENTANG KINERJA LINGKUNGAN DAN DAMPAKNYA TERHADAP NILAI PERUSAHAAN

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### **Abstract**

*It is undeniable that the existence of companies contributes towards environmental damage. This prompts researchers around the world to conduct researches related to environmental accounting. Prior studies still provide mixed results about variables related to environment and its implication towards firm value.*

*This study aims to examine the influence of environmental performance, environmental disclosure, and the ownership of ISO 14001 certificate towards firm value. This quantitative study uses multiple regression analysis.*

*The number of 63 research sample were taken from mining, plantation, pulp and paper, and wood & wood processing companies listed in the Indonesia Stock Exchange that participated in PROPER in 2013, 2014, and 2015. The results of data analysis show that partially environment performance does not have any significant influence on the firm value, environmental disclosure has a significant negative effect on the firm value, and ownership of ISO 14001 certificate has a significant positive effect on the firm value.*

**Keywords:** *Environmental Disclosure, Environmental Performance, Firm Value, Ownership of ISO 14001*

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## **PENGARUH ANTESEDEN KETIDAKPASTIAN LINGKUNGAN BISNIS TERHADAP HUBUNGAN ANTARA KEPUTUSAN INVESTASI DENGAN KINERJA PERUSAHAAN**

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### ***Abstract***

*This study aims to investigate the effect of Environmental Uncertainty as an antecedent to the relation of Investment Decision with Firm's Performance. This study applies a comprehensive measure of Environmental Uncertainty. Using data from listed companies on Indonesian Stock Exchange (IDX) for period 2009-2012, this study finds that Environmental Uncertainty positively affects Managers' Investment Decision. Moreover this study finds that Managers' Investment Decisions, which taken by considering environmental uncertainty condition, could increase the level of firm's financial performance. This study provides empirical evidence of antecedence effect of Environmental Uncertainty on the relationship of Investment Decision and Firms' Performance. The findings suggest that environmental uncertainty makes manager to take the better investment decision, and it will eventually affect the firms' performance.*

**Keywords:** *Environmental Uncertainty, Firms Performance, Investment Decision*

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## **PENGARUH KUALITAS LAYANAN TERHADAP KEPUASAN PELANGGAN JASA TRANSPORTASI GOJEK DI KOTA SURABAYA**

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### **Abstract**

*Business in the field of public transport, especially those communities needed to help with daily activities. With a lot of public transportation offered more diverse in the city of Surabaya so that make transportation services company compete with each other. Gojek is public transportation technology based applications that provide services such as go-riding, go-cars, go-send, go-mart, go-box, and more. In the services provided gojek there are complaints from customers therefore the author makes this article to determine the effect of the quality of services provided gojek in Surabaya on customer satisfaction. Dimensions of the independent variables of research that is tangible, assurance, empathy, reliability, responsiveness, and the dependent variable of customer satisfaction research. Based on the results showed that the quality of service (tangible, reliability, responsiveness, assurance, and empathy) has positive influence on customer satisfaction by 42.4%, while 57.6% is influenced by other variables not examined by the researcher.*

**Keywords:** *quality of service, Gojek, and customer satisfaction*



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## **MAKNA AKUNTANSI: MENGHUBUNGKAN PROSES AKUNTANSI DAN PARADIGMA SPIRITUALIS**

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### **ABSTRACT**

*This study aims to interpret accounting by connecting the accounting process and spiritualist paradigm. Meaning of accounting obtained based paradigm spiritualists and spiritualists research design. Researchers used a tool to analyze the data in the form of the Qur'an obtained through the method of zikir, do'a, and tafakur.*

*The results showed that accounting is the reality of the law of God that has a meaning that is more valuable behind the numbers, tables, as well as financial statements, namely as a process of recording witnessed by God, classification according to the laws of God, summarizing to prove the truth of the law the justice of God , reporting financial liability to third parties and the owner of the universe (God Almighty), and the interpretation of results accountability reports as decision making investments (the debtor), loans (creditors), and for decision-making heaven or hell.*

**Keywords:** *Meaning Accounting, Accounting Process, Spiritual, God*

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## **PENGENDALIAN MANAJEMEN UNTUK START-UP BUSINESS DI PENDIDIKAN KEWIRAUSAHAAN**

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### **Abstract**

*The purpose of this study is to explore in depth the challenges in entrepreneurship education. This research tries to find out a management control mechanism that can address these challenges. This research uses qualitative method with phenomenology approach. Several data collection are used such as in-depth interview, observation, and documentation. Single case study is used in this study namely private university with entrepreneurial characteristic. The study finds four management control mechanisms namely belief, social, preventive, and performance. These mechanisms should be implemented on each stage of entrepreneurship education.*

*Keywords: management control mechanisms, entrepreneurship, entrepreneurship education, facilitators.*

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## **STRATEGIC CAPITAL BUDGETING UNTUK MERAH KEUNGGULAN BERSAING (Studi Pada PT YBS Property Indonesia)**

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### *Abstract*

*The purpose of this study is to provide an overview of the investment decision based on the choice of competitive strategy chosen by the company. Determination of competitive strategy is based on a SWOT analysis (Strengths, Weaknesses, opportunities and Threats). This type of research is qualitative descriptive by using case studies. Data of this study includes quantitative and qualitative data. Quantitative data is sourced from the financial statements of PT YBS Property Indonesia, while the qualitative data obtained by conducting interviews and distributing questionnaires to the employees. Data analysis using quantitative and qualitative analysis. The study concluded, based on SWOT analysis, corporate strategy should establish prospector with intensive innovation. This means, capital budgeting analysis should consider not only factors related to return on investment, but also the allocation of funds or cash in order to implement competitive strategies that have been chosen.*

*Keyword : SWOT Analysis, Competitive Strategic, Prospector, Capital Budgeting.*

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***FLYPAPER EFFECT OF LOCAL REVENUE (PAD) AND THE GENERAL ALLOCATION FUND (DAU) AGAINST EXPENDITURE  
(Studies in Government Regency or City in the Province of East Java, Central Java and West Java period 2011-2013)***

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**ABSTRACT**

*This study aims to determine the effect of local revenue (PAD) and the General Allocation Fund (DAU) to the Expenditures of Regional as well as the possibility of flypaper effect on the country/city in East Java, Central Java and West Java the period 2011-2013.*

*The method used in this research is quantitative method. The population used is the district/city in East Java, Central and West Java. Sampling using purposive sampling and sample in this research is 100 district/cities with details of East Java Province 38 District/city, West Java 35 district/city and West Java 27 district/city. The data used in this research is secondary data which the data obtained from reports of Regional Budget obtained via the website Ministry of Finance of the Republic of Indonesia Directorate General of Regional Financial Balance. The analysis in this research is using descriptive analysis, classical assumption test and multiple linear regression.*

*Result from this research that indicates that the local revenue (PAD) affects regional expenditure as well as with the General Allocation Fund (DAU) also affects regional expenditure and occurred flypaper effect on the country/city in East Java, Central Java and West Java periods 2011-2013.*

**Keywords:** PAD, DAU, Flypaper Effect



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## **PERILAKU PENGANGGARAN MODAL PEDAGANG KALI LIMA: STUDI INTERPRETIF**

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**Abstrak: Perilaku Penganggaran Modal Pedagang Kali Lima: Studi Interpretif.** Penelitian ini bertujuan untuk menelaah perilaku pedagang kaki lima (PKL) terhadap penganggaran modal, baik untuk memulai maupun mengembangkan usahanya. Penelitian ini merupakan penelitian kualitatif dengan teknik pengumpulan data melalui wawancara dan dokumentasi foto. Informan yang digunakan sebanyak dua orang pedagang kaki lima yang berlokasi di sekitar kampus Politeknik Negeri Malang atau sering disebut “Kampus Biru”. Hasil penelitian ini menunjukkan bahwa setiap PKL memiliki pemahaman akan pentingnya penganggaran modal yang berbeda. Tergantung dari perilakunya, praktik penganggaran modal ada yang dirinci di atas kertas, dan ada pula yang dilakukan secara insidental.

**Kata kunci:** Penganggaran modal, pedagang kaki lima, risiko, peluang.

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## **PENGARUH ASIMETRI INFORMASI DAN SELF-EFFICACY TERHADAP BUDGETARY SLACK: SEBUAH STUDI EKSPERIMEN**

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### **ABSTRACT**

*Participation in budgetary process not only comes with a positive effect but also lead to negative behavior of employees, one of which is the creation of budgetary slack. Previous studies said that information asymmetry is rated as one of the triggers due the creation of budgetary slack. The purposes of this 3x2 factorial experimental study and between subject designs, are to see the effect of information asymmetry on the budgetary slack and see whether information asymmetry and self- efficacy leads to creation of budgetary slack. This study involved 65 undergraduate and postgraduate students from accounting major on Faculty of Economics and Business Universitas Airlangga Surabaya as participants. One way ANOVA and two- way ANOVA are used to test and analyzed the purposed hypothesis. Results shows that information asymmetry lead the effect to budgetary slack creation. However, However, both production managers with high self-efficacy or lower still taking advantage of asymmetric information that happened to create budgetary slack.*

*Keywords: Asymmetry of Information, Budgetary Slack, Self-Efficacy, Budget Participation*

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## PEMBINGKAIAN INFORMASI, KEBIJAKAN DIVIDEN, DAN NIAT BERINVESTASI : STUDI EKSPERIMENTAL

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**Abstract:** *This study aimed to examine the effect of framing information and dividend policy on intention to invest. The research method was experimental with using a 2x2 factorial design between subjects. Participants are students of the Faculty of Economics and Business, University of Airlangga many as 100 people were assigned to each group by means of random. However, based on the manipulation check only 85 people escaped. Analysis of data using two-way ANOVA with SPSS application assistance. The results showed that the main effect of the variable framing of the information showed insignificant results. Variable framing information itself has no influence on the decision intention to invest. Main effect of variable dividend showed insignificant results. Variable dividend itself has no influence on the decision intention to invest. Interaction effect of variable framing and dividend information shown significant results. Variable framing dividend information and jointly influence the decision intention to invest.*

**Keywords :** *framing information, dividend policy, intention to invest*





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## **Perbandingan Harga Jual dengan Harga Pokok Per Unit Produk Udang Vaname (Studi Kasus Balai Produksi Udang “X”)**

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### **Abstract**

*This study aims to determine the calculation of production costs of fisheries and compare them with selling rates or prices that have been set by PP75/2015, as well as the prevailing market price. The comparison is expected to be used as information in the matching between the costs and revenue in a period. This research is a qualitative exploratory research with a case study approach. Types of data collected in this study are primary data which obtained through the field observation, recording and interview results.*

*Based on the information of cost obtained about the three types of products, namely naupli, Post Larva (PL12), and shrimp broodstock, which then having done the calculations, it is known: a) the charge for each of these products is still below the cost of production per unit (Unit Cost) and the market price; b) There is any discontinued Process for the two products, which is indicated as inefficiency in the production process, namely naupli amounting to IDR390.043.867 and PL12 worth IDR889.340.074.*

**Keywords:** charge, market price, PP 75/2015, production cost per unit, selling price

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## STUDI ETNOGRAFI JAWA: PENGGAJIAN NGALAP BERKAH ABDI DALEM

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**Abstract:** *This study aims to reveal the practice of salary given to abdi dalem Yogyakarta palace based ngalap berkah, through an interpretive approach and methods of ethnography in Javanese culture. Ethnographic study of Java used in this research. The study shows the recording of the salary is not as material rewards (labor cost), but contains of berkah for serve on the palace as abdi dalem. Life atmosphere that makes the nominal value of the same lot or a little taste obtained. This gives the palace mystical inner appeasement, because inner which contains the desire to always feel less.*

**Keywords:** *Abdi dalem, Jawa ethnographic, salary, ngalap berkah*



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## **STRATEGI, INTELECTUAL CAPITAL DISCLOSURE, KOMPETISI, DAN KINERJA PERUSAHAAN**

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### **ABSTRACT**

*This study aims to examine the relationship between strategy, intellectual capital (IC) disclosure in the financial statements, and the company's performance with business competition as a moderating variable. The sample is a group of secondary sectors in the Jakarta Stock Industrial Classification because this group represents a knowledge-intensive firm according to the OECD (Organisation for Economic Cooperation and Development) criteria.*

*Using path analysis the results of this study reveal that there is a significant influence of strategy toward IC disclosure. Firms with a differentiation strategy tend to withhold its strategic information included IC because of losing competitive advantage. The result also indicates that firms more likely to withhold information about IC if they perceive that current or potential competition is strong. However, firms should consider that IC disclosure is a positive signal to the investor. This study is consistent with Haris (1998), Botosan and Stanford (2005), Verrecchia and Weber (2006), Dedman and Lennox (2009).*

*Future research should consider to add the sample due to the indication of differences in the pattern of IC disclosure and its contribution to the performance between manufacturing and services company (Widener, 2006). Measures of the variables used in this study need to be reviewed, especially in respect to the relevance of the concept and feasibility or availability of data.*

**Keywords: Strategy, IC disclosure, market performace, business competition.**



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## **Pengaruh Perilaku Oportunistik, Mekanisme Monitoring dan Kesulitan Keuangan terhadap Manajemen Laba**

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### **Abstract**

*This study aims to determine the effect of opportunistic behavior (proxied by free cash flow and profitability), monitoring mechanism and financial distress to earnings management. The objects of this study are all public companies listed in the Indonesia Stock Exchange (IDX), except companies from finance industry sector in 2012-2014 period. The samples used in this study are 830 companies. This study applies Kothari's Model (2005) for the measurement of earnings management. The findings show that profitability has significant positive effect to earnings management and financial distress variables has a significant negative effect to earnings management. However, free cash flow and monitoring mechanism proxied by leverage has no significant effect to earnings management. Another important finding is the size of the firm give different impact to earnings management.*

**Keywords:** *Earnings management, Financial Distress, Monitoring mechanism, Opportunistic behavior*



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## ***Self-Efficacy, Hope, Optimism, Resilience: Hubungannya dengan Perilaku Eskalasi Komitmen dalam Konteks Penganggaran Modal***

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**Abstract:** *Although various theoretical explanations have been offered to explain escalation of commitment, but there is still a gap that individual variables showed an inconsistency result and there is an opportunity to explore the role of an emerging individual variables namely Psychological Capital – consist of self-efficacy, hope, optimism, and resilience – which has been found to be related with positive outcomes. The aims of this research is to analyze how those four variables, individually and as a composite higher-order factor, predicted escalation of commitment. A total 297 undergraduate business student had fill out the questionnaire completely. Using multiple linear regression and hierarchical linear regression, the findings show that self-efficacy, optimism, and resilience have a positive relationship with escalation of commitment as well as psychological capital. The result also indicated that the composite factor may be a better predictor of escalation of commitment than the four individual facets. Such findings also have implications in practice, that psychological capital is not always associated with positive outcomes.*

**Keywords:** *escalation of commitment, hope, optimism, psychological capital, resilience, self-efficacy*





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# AKPM



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## **RELEVANSI NILAI DAN DAYA PREDIKSI LABA KOMPREHENSIF PADA PERUSAHAAN YANG TERDAFTAR DI BEI TAHUN 2011-2014**

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**Abstract** - *After the convergence of IFRS in Indonesia, according to Statement of Financial Accounting Standards 1, economic entity are obliged to provide information about comprehensive income in their financial statement. The nature of comprehensive income that includes wider aspect compared to net income brought a challenge in its presentation. The change of regulation is expected to increase earning quality, measured by value relevance and predictive value. Rather, earlier research results show that comprehensive income was not increasing the value relevance of information for the user of the financial statement. Instead, it was adding the complexity in interpreting the financial statement. The purpose of this research is to know deeper about the impact of IFRS convergence in Indonesia, especially related to the presentation of comprehensive income, to the quality of net income and comprehensive income, measured by value relevance and predictive value. Further, the value relevance and predictive value of comprehensive income will be compared to the value relevance and predictive value of net income.*

*This research used the quantitative approach, with the sample from entities listed in Indonesia Stock Exchange in the year of 2011-2014, except for financial sector firm. Value relevance is measured by stock price and stock return, not by coefficient of determination from the ability of net income or comprehensive income to explain the change in stock price or stock return in year t. While predictive value is measured by next period operating cash flow and next period net income, not by coefficient of determination from the ability of this year net income or comprehensive income to explain the change in next year operating cash flow or net income.*

*The result shows that there are significant value relevance and predictive value whether for comprehensive income or net income. But, if the value relevance and predictive value of both income are compared, the finding show that net income is superior to net income. But it is important to note that the superiority of net income compared to comprehensive income is not significant.*

**Keywords:** *Comprehensive Income, Net Income, Value Relevance, Predictive Value*

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## **PENGARUH KOMPOSISI PEMEGANG SAHAM BESAR, HAK VOTING, DAN PENYEBARAN KEPEMILIKAN SAHAM TERHADAP JATUH TEMPO HUTANG PERUSAHAAN**

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### **ABSTRACT**

*This research described the effect of the composition of large shareholders, voting rights and the dispersion of share ownership to corporate debt maturity. The research was conducted at the family ownership company in the non-financial sector listed in Indonesia Stock Exchange with a final sample of 161 companies in the period of 2015 and 167 companies in the period of 2014. On a family ownership company, controlling owner may extract private benefits to corporate decisions. Good corporate governance is when decision making within the company conducted fairly for all parties. One indicator of good corporate governance is when the ownership shares are not concentrated. The results showed that the composition of large shareholders negatively affect debt maturity. The results also show that the voting rights owned by the other large shareholders can beat voting rights of the controlling owner and limit them to extract private benefits in the decision making of corporate debt maturity. This research shows that the higher dispersion of share ownership in the company, the company will tend to use short-term debt.*

**Keywords:** *Debt maturity, Multiple Large Shareholders, Voting rights, Family Firms*

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## **Stabilitas Perbankan Syariah Pasca Krisis Global 2008: Studi Komparasi Tiga Negara (Indonesia, Inggris, Dan Iran)**

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### **Abstract**

*Many previous studies have discussed the theoretical relevance islamic finance principles and instruments in achieving financial stability under different financial situations. But many researchs was focussed on countries with strong islamic financial system. This research aimed to compare the stability islamic banking in three countries with different Islamic financial system for ten years (2004-2014) which is divided into three periods ie before, during, and after the global crisis of 2008. The three countries are Indonesia, United Kingdom, and Iran.*

*Hypothesis testing using different test such as ANOVA and Kruskal Wallis. This study resulted in several findings; (I) there is no difference between the three countries in the ratio of profitability, capital adequacy, liquidity risk, and growth in assets before, during, and after the crisis; and (ii) there are the differences in the operational efficiency ratio in Indonesia before, during, and after the crisis. But the difference showed positive changes.*

**Keywords:** *Global Crisis, Stability, Islamic Banking*

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## ***Diversitas Anggota Dewan dan Kinerja Perusahaan pada Perusahaan Pertambangan di Indonesia***

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*This research is aims to test the relationship effect between board diversity and firm performance. This study is using board diversity as an independent variable which is represented by gender, nationality, education background, and age. Measurement of dependent variable within this research is to evaluate firm's performance by using tobin's q as a market valuation. Data used in the valuation of tobin's q ratio obtained from firm's audited annual report. This research also using mining companies which are listed in Indonesia Stock Exchange (IDX) in 2010-2015 as samples. Adapted data analysis techniques are descriptive statistic analysis, person correlation, and multiple linear regression. This study finds that the presence of board diversity within the company gives impact to firm's performance which is presented by tobin's q ratio. By choosing this research method, the probability of less-general results in capturing the effect toward dependent variable will arise. This survey has important implications for the regulatory and policy makers in the corporation that board diversity can developed corporate strategy for enhancement firm's performance.*

**Keywords:** *Firm Performance, Education Background Diversity, Gender Diversity, Age Diversity, Nationality Diversity.*



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## ***Motivasi Perusahaan Besar dan Perusahaan Kecil dalam Membangun Koneksi Politik***

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*This paper aims to find the impact of political connection to firm value in a country with high level on corruption. Independent variable that use in this research are political connection while dependent variable use firm value with Tobin's Q measurement. This paper use company's financial statement listed in Indonesia Stock Exchange in the period 2008-2010. This study use regression analysis for data analyzed. In this paper we find that big connected firm are positive and significantly impact on firm value. However, in the small connected firm we find that political connection give negative and significantly impact on firm value. This finding shows there are different motive for big connected firm and small connected firm to use their connection. This paper only use resources of political connection from previous research by Tjondro and Basuki (2011). In this study we find that size are one of important determinant for political connection, so we divide size of connected firm to big connected firm and small connected firm.*

**Keywords :** *firm value, political connection*





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## **PENGARUH PENGUNGKAPAN SUSTAINABILITY REPORTING TERHADAP NILAI PERUSAHAAN DENGAN INVESTMENT OPPORTUNITY SET (IOS) SEBAGAI VARIABEL MODERATING**

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### **Abstract**

*The purpose of this research was to prove the effect of sustainability reporting disclosure on Firm Value with investment opportunity set as moderating variable. The sample used in this research was companies in the KOMPAS 100 Index period 2013—2015 which were 20 companies using purposive sampling method. The independent variable was the Sustainability Reporting measured by index value with reference from the sustainability report guidelines of Global Reporting Initiative (GRI) G4. The dependent variable was the Firm Value as measured by the ratio of Tobin's Q. While moderating variables, Investment Opportunity Set was proxied by the market to book value equity ratio. The results show that the Sustainability Reporting has no significant effect on Firm Value. While the test resulted from Moderated Regression Analysis (MRA) method showed that the Investment Opportunity Set is able to increase the influence positively in relation between Sustainability Reporting and Firm Value.*

**Keywords:** Firm Value, Global Reporting Initiative (GRI), Investment Opportunity Set, Sustainability Report, Tobin's Q



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## **EKSISTENSI ANOMALI AKRUAL DI PASAR MODAL**

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### **Abstract**

*Sloan (1996) proved that there were differences in the level of persistence of the cash and accrual components. The cash component is more persistent than the accrual component because it tends to be free of earnings management practices. However, investors only pay attention to current earnings and ignore the persistent differences. So, investors overweight the accrual component and underweight the cash component thus causing inefficiency capital market. This phenomenon is known as the accrual anomaly. This paper aims to detect accrual anomaly in Indonesia. 171 companies are used as the sample of the research. This paper creates a portfolio simulation formed by the book-market ratio-based (BM) then examine whether there is negative effect of the accrual rate on the abnormal return to detect accrual anomaly. The accrual is calculated by the cash flow approach, whereas abnormal return is calculated using the market adjusted model. The results show that the portfolio trading strategies set up under the accrual information companies generate negative abnormal return. The result shows that the accrual rate also has no effect on abnormal return. It indicates that the accrual anomaly phenomenon does not occur in the Indonesian capital market.*

**Keywords:** *accrual anomaly, accrual, market adjusted model, abnormal return.*



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## **MODEL MEMREDIKSI RETURN SAHAM DENGAN KONSEP AUDIT QUALITY**

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### **Abstract**

*Investors of Indonesian Stock Exchange (IDX) have interest to audited financial statements quality. Audit quality describes how well the auditor may detect material misstatements of financial statements, reducing information asymmetry between agents and principals to protect the stakeholder's interests. This study aim is to test and identifies the effect of price on earnings ratio, dividend yield and book to market ratio of stock return predictability with audit quality as a moderating variable. Study population is audited financial statements of 38 banking firms in 2015 at IDX and 41 public accountants. The population is relatively small so all are used as samples. Primary data is public accountant's perception to audit quality, obtained by sending a questionnaire to respondents. Secondary data as financial statements and closing share price in 2014-2015 are obtained through access to internet [www.idx.co.id](http://www.idx.co.id). The data is analyzed by Partial Least Square (PLS). This study results found evidence that price to earnings ratio, dividend yield, and book to market ratio partially affect on stock returns predictability and audit quality enlarge the effect of price to earnings ratio, dividend yield and book to market ratio on stock returns predictability.*

**Keywords:** stock returns, price to earnings ratio, dividend yield, book to market ratio, audit quality

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## **PENGARUH MODAL INTELEKTUAL DAN INDEKS PENGUNGKAPAN MODAL INTELEKTUAL TERHADAP NILAI PERUSAHAAN**

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### **ABSTRACT**

*This research is conducted on manufacturing companies which are listed in Indonesia Stock Exchange (IDX) in 2011-2015 periods. This research is meant to find out the influence of intellectual capital and index of intellectual capital disclosure to the firm value on manufacturing companies which are listed in Indonesia Stock Exchange (IDX). Intellectual capital is measured by using Value Added Intellectual Capital (VAIC<sup>TM</sup>) method. The index of intellectual capital disclosure in this research is measured by using 58 items disclosure index and the firm value has been measured by using Tobin's Q index. The data analysis technique has been carried out by using multiple linear regressions analysis with the statistic hypothesis test of F test and t test. The result of this research shows that intellectual capital give positive influence to the firm value and index of intellectual capital disclosure give positive influence to the firm value.*

**Keywords:** *firm value, index of intellectual capital disclosure, intellectual capital*

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**PENGARUH NET INTEREST MARGIN DAN EFFICIENCY RATIO  
TERHADAP HARGA SAHAM DENGAN RETURN ON ASSETS  
SEBAGAI VARIABEL INTERVENING  
(Studi pada Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia)**

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**Abstrak**

*The financial statements portray the financial condition of a company. Based on the financial statements can be calculated a number of financial ratios commonly used as the basis of assessment of the company's financial performance. The results of the analysis of financial statements can help interpret a variety of key relationships and trends that can provide the basis for consideration on the potential success of the company in the future that have an impact on its stock price. This study aims to examine and explain the effect of: 1) net interest margin on stock prices, 2) efficiency ratio to the stock price, 3) net interest margin on return on assets, 4) efficiency ratio return on assets, 5) return on assets the stock price, 6) net interest margin on share prices through the return on assets, and 7) efficiency ratio to the stock price through the return on assets. This study population throughout the financial statements and stock prices of banking companies listed on the Stock Exchange in 2014-2015. The sampling technique used purposive sampling judgment as many as 38 companies. Data collected via Internet access to [www.idx.co.id](http://www.idx.co.id), were analyzed using path analysis. The results of this study prove that: 1) net interest margin affect the stock price, 2) efficiency ratio influence the stock price, 3) net interest margin effect on return on assets, 4) efficiency ratio effect on return on assets, 5) return on assets influence the stock price, 6) net interest margin affect stock prices through the return on assets, and 7) efficiency ratio affect stock prices through the return on assets, 8) the stock price will be increased if the net interest margin and the efficiency ratio through the return on assets*

*Keywords: net interest margin, efficiency ratio, return on assets, stock price*



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## **REAKSI PASAR MODAL INDONESIA ATAS PERISTIWA POLITIK TERPILIHNYA DONALD TRUMP**

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### **Abstract**

*This study aims to examine and explain whether there are differences abnormal return, trading volume activity and trading frequency before and after the announcement of the election of Donald Trump events as President of the United States on November 9 2016. Analysis unit in this study are stocks index LQ-45 in the Indonesia Stock Exchange period August 2016 - January 2017. Event study its five days before and five days after the announcement of the election of Donald Trump as President of the United States on November 9, 2016. The data used are secondary data obtained by means of access via [www.idx.co.id](http://www.idx.co.id), then analyzed with the approach paired sample t-test. The results of this study indicate that there is no difference abnormal return before and after the announcement of the election of Donald Trump events as President of the United States on November 9, 2016. The trading volume activity and trading frequency is differences*

*Keywords: abnormal return, trading volume activity, trading frequency*

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## **PENGARUH INTELLECTUAL CAPITAL TERHADAP KINERJA KEUANGAN DAN KONSEKUENSINYA TERHADAP NILAI PASAR (Studi Kasus Pada Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia Periode 2012-2014)**

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### **Abstract**

*The purpose of this research is to analyze the effect of intellectual capital on financial performance and its consequences on market value of the banking companies. Intellectual capital, as an independent variable, is measured by VAIC<sup>TM</sup> (Value Added Intellectual Coefficient). Financial performance, as a dependent variable and intervening variable, is measured by ROA (Return on Assets). Market value is measured by PBV (Price to Book Value) and used as a dependent variable. The population of this research is a public banking company listed in the Indonesia Stock Exchange in 2012-2014. The sample is determined using a purposive sampling method and produced 81 samples based on defined criteria. The hypotheses are tested by using path analysis. The results show that intellectual capital has a significant effect on financial performance and an indirect effect on market value through the intervening variable of financial performance. It also supports the resources based theory and stakeholder theory which states that competitive advantage can be achieved if a company successfully manages resources well and fairly.*

**Keywords:** *Financial Performance, Intellectual Capital, Market Value, PBV, ROA, VAIC<sup>TM</sup>.*



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## STUDI EMPIRIS VARIABEL YANG MEMENGARUHI PERATAAN LABAPADA PERUSAHAAN INDEKS KOMPAS 100

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### **Abstract**

*The purpose of this research is to examine: 1) The effect of size of the company on income smoothing, 2) The effect of financial leverage on income smoothing, 3) The effect of profitability on income smoothing, 4) The effect of age's firm on income smoothing, 5) The effect of managerial ownership structure on income smoothing practice at the company which is listed on the Indeks KOMPAS 100 during 2011-2015. The type of this research using causative method. Sample selection using purposive sampling method. Data are analyzed with multiple linear regression.*

*The test showed that variable of size of the company, financial leverage, profitability, age's firm, and managerial ownership structure has no simultaneously effect on income smoothing. Partial test's result showed that the variable size of the company, financial leverage, profitability, age's firm has no positive effect on income smoothing. Partial test yet showed that the variable of managerial ownership structure has no negative effect on income smoothing.*

**Keywords:** *Income Smoothing, Firm's Size, Leverage, Profitability, Firm's Age, Managerial Ownership Structure.*

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## **KUALITAS AKRUAL DAN MANAJEMEN AKTIVITAS RIIL SEASONED EQUITY OFFERING PERUSAHAAN HIGH TECHNOLOGY DI ASIA PASIFIK**

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### **Abstract**

*Seasoned Equity Offering is a public stock offering after the Initial Public Offering. This study aims to determine the effect of accrual quality and management of real activity toward market reaction and performance of companies employed Seasoned Equity Offering (SEO) in high-technology companies in Asia Pacific.*

*Sample of this research is employed by using purposive sampling with this following criteria; high technology companies in Asia Pacific that offering SEO in 2001-2015 and sample data of company should be available on OSIRIS database. In ultimate, the total final sample is obtained from 40 companies spread in Australia, China, Indonesia, India, South Korea, Malaysia, New Zealand, Singapore and Taiwan. This research is a study of events (event study) using 5-year-window that is two years before SEO, current year of SEO and two years after SEO. The hypothesis is analyzed using Ordinary Least Square (OLS) for each events t-2, t-1, t0, t+1 dan t+2.*

*The test results showed evidence that accrual quality had positive effects on performance of companies employed SEO. Yet, the results of second hypothesis testing, accrual quality measured by deviation standard, do not influence market reaction. This study can also prove management of real activity measured by abnormal cash flow. Abnormal can degrade the performance of SEO companies after the event, while the abnormal of cost discretioner does not influence performance. The fourth hypothesis testing results showed evidence that negative effect of SEO market reaction is definitely caused by pessimistic reaction of investor toward the performance of company employed SEO.*

**Keywords:** *Seasoned Equity Offering, the company has high technology, the quality of accruals, the management of real activity, performance, market reaction.*

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## **PENGARUH PROFITABILITAS DAN KEPUTUSAN INVESTASI TERHADAP NILAI PERUSAHAAN MELALUI KEBIJAKAN DIVIDEN**

**Novia Deviana**

**Astri Fitria**

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### **ABSTRACT**

*This research is meant to find out the influence of profitability and investment decision to the firm value with the use of dividend policy as the intervening variable. The population is all manufacturing companies which are listed in Indonesia Stock Exchange (IDX) in 2011-2014 periods. The sample collection technique has been done by using purposive sampling and 20 manufacturing companies have been selected as samples. The analysis technique has been carried out by using path analysis method. The result of this research shows that profitability does not give any significant influence to the dividend policy. Profitability has positive to the firm value. Investment decision give positive influence to the dividend policy. Investment decision give positive influence to the firm value. The dividend policy give negative influence to the firm value. Profitability does not give any influence to the dividend policy whereas the dividend policy give negative influence to the firm value, so that the dividend policy cannot mediate the profitability to the firm value. Investment decision give positive influence to the dividend policy whereas the dividend policy give negative influence to the firm value, so that the dividend policy can mediate the investment decision to the firm value.*

**Keywords:** Firm Value, Profitability, Investment Decision and Dividend Policy.

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## **ANALISIS PENGARUH MEKANISME TATA KELOLA PERUSAHAAN TERHADAP LUAS PENGUNGKAPAN (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia)**

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### ***Abstract***

*The purpose of this research was to examine the relationship between corporate governance and disclosure that occurs in the manufacturing company. Corporate governance and disclosure are both subject to investor protection from information asymmetry. The corporate governance mechanism used in this research are: director gender diversity, director's age, director's educational background and foreign ownership. Sample used in this research is manufacturing companies listed in Indonesia Stock Exchange during the year 2014 amounted to 104 companies. The extent of disclosure was measured by using a list of disclosure items that are used in the Annual Report Award 2014. Multiple linear regression was employed to test the relationship between corporate governance and disclosure. The research proves foreign ownership have significant effect on disclosure, while director gender diversity, director's age and director's educational background does not have significant effect on disclosure.*

**Keywords :** *corporate governance, disclosure, annual report, information asymmetry*

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## **Pengaruh Tingkat Profitabilitas, Struktur Asset dan *Growth Opportunity* Terhadap Struktur Modal Pada Perusahaan yang Tercantum Dalam Indeks LQ45**

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### ***Abstrak:***

*Tujuan penelitian ini adalah untuk menguji pengaruh profitabilitas, struktur asset, dan growth opportunity terhadap struktur modal pada perusahaan yang tercatat dalam indeks LQ45 periode 2013-2015. Metode purposive sampling digunakan untuk memilih sampel. Data penelitian didokumentasi dari 26 laporan keuangan perusahaan yang tercatat dalam indeks LQ45. Untuk mendapatkan bukti empiris pengaruh variabel tersebut pada struktur modal, analisis regresi berganda digunakan untuk pengujian hipotesis. Hasil penelitian menunjukkan bahwa profitabilitas dan struktur asset berpengaruh terhadap struktur modal sedangkan growth opportunity tidak berpengaruh terhadap struktur modal.*

***Kata kunci: Struktur Modal, Profitabilitas, Struktur Asset, Growth Opportunity***





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## **PENGARUH KUALITAS LABA TERHADAP ASIMETRI INFORMASI DAN BIAYA EKUITAS**

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### **Abstract**

*The purpose of this research is find empirical evidence for examine and analyze mediated relation from earning quality to cost of equity through information asymmetry. The research objects is manufacturing companies that is listed in Indonesian Stock Exchange in 2009. Sample of this research is 64 companies that is selected using purposive sampling technic. The hypothesis examination is using path analysis technic. The result of this research shows that there is no mediated relation from earning quality to cost of equity through information asymmetry. This result can be caused by some circumstances which is information asymmetry don't support mediated relation from earning quality to cost of equity, or difference of sample or research period, or there is a difference of Indonesia stock market characteristic compared to other, or there is a difference of investor behaviour. In addition, another finding that consistent with Bhattacharya, dkk. (2012) which is direct relation is stronger compared to indirect relation, moreover in this research indirect relation isn't supported by reliable statistic evidence.*

**Kata Kunci:** *earning quality, information asymmetry, cost of equity*



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## **Analisis Kinerja Keuangan Perusahaan Taksi Konvensional Sebelum Dan Sesudah Kehadiran Taksi Online**

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### **Abstract**

*The development of technology that can not be dammed eventually causes businesses are required to keep abreast of the times and bring new innovations in order not to lose in the business competition. The phenomenon of the presence of the online taxi that has led to various pros and cons can not be enlightened without any evidence showing that the financial performance of the conventional taxi completely unaffected by the presence of the online taxi. Therefore, through this research will be shown whether there is a difference between conventional taxi company's financial performance before and after the presence of the online taxi. Financial performance will be measured using a ten financial ratios among liquidity ratio consisting of current ratio; solvability ratio consisting of debt to total assets ratio, and debt to equity ratio; profitability ratio consisting of gross profit margin, net profit margin, return on assets, and return on equity; market value ratio consisting of earning per share, dan price earning ratio; and growth ratio consisting of revenues growth rate. The results of this study on all variables which were tested using the wilcoxon signed ranks test proves that there is no difference between conventional taxi company's financial performance before and after the presence of the online taxi.*

**Keywords:** *financial performance, financial ratios, wilcoxon signed ranks test*

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## **PENGARUH PROFITABILITAS, *LEVERAGE*, DAN SET KESEMPATAN INVESTASI TERHADAP KEBIJAKAN DIVIDEN PADA SETIAP TAHAPAN SIKLUS HIDUP PERUSAHAAN**

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### **ABSTRACT**

*This research aims to determine the effect of profitability, leverage, and investment opportunities set on dividend policy in each stage of the life cycle company. The life cycle company consists of five stages. Characteristics of the company will be different in each stage so that the decision will be different. The population in this research is manufacturing companies listed in Indonesia Stock Exchange in 2013 until 2014, with the number of 278 companies. Research hypothesis testing using moderated regression analysis with SPSS 20.0. The results showed that profitability have a positive effect on the dividend policy is only at the stage of final expansion. Leverage have a negative effect on dividend policy in the early expansion stage and mature stage but positive effect on decline stage. Investment opportunity set have a positive effect on dividend policy in the early expansion stages and decline stage, and have no effect on the final expansion stage and mature.*

**Keywords:** *Dividend Policy, Lifecycle stage, profitability, leverage, and investment opportunity set.*

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## **GOOD CORPORATE GOVERNANCE, KINERJA KEUANGAN, UKURAN PERUSAHAAN DAN NILAI PERUSAHAAN: BUKTI EMPIRIS DARI PASAR MODAL INDONESIA**

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### **ABSTRACT**

*This research is aimed to test the influence of good corporate governance, financial performance, and firm size to the firm value of LQ45. The sample of this research is the LQ45 Company which is listed in Indonesia Stock Exchange in 2011-2015 periods. The total sample research is 20 company which has been determine by using purposive sampling. The analysis method from this research has been done by using multiple regressions analysis technique. The result of this research shows that: (a) managerial ownership has positive influence to the firm value because the existence of managerial ownership will decrease agency conflict in the company; (b) institutional ownership has positive influence to the firm value because the ownership becomes monitoring mechanism which guarantees the enhancement the prosperity of the stockholders.(c) independent commissioner has positive influence to the firm value because the large numbers of the members of independent commissioner reflects that commissioner has conducted supervision and they are in a good coordination and in maintaining the balance of the majority and the minority of stockholders; (d) the ROA has positive influence to the firm value because when the ROA is getting high, it shows good financial performance; (f) firm size does not have any influence to the firm value because firm size is not an important factor in investing.*

**Keywords:** *Managerial ownership, institutional ownership, independent commissioner, return on asset, return on equity, firm size, and firm value.*

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## **PENGARUH KEPEMILIKAN MANAJERIAL DAN KINERJA KEUANGAN TERHADAP NILAI PERUSAHAAN DENGAN PENGUNGKAPAN LINGKUNGAN SEBAGAI VARIABEL ANTARA (Studi Perusahaan PROPER Tahun 2012-2014)**

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### **Abstract**

*The aim of this study is to examine the direct and indirect effect of managerial ownership and financial performance on firm value. The samples using 35 companies listed on the PROPER (corporate performance evaluation program in environmental management). Type of data is secondary data listed on the Indonesia Stock Exchange for four three years period (2012-2014). The samples are taken by purposive sampling. The data is analyzed by using multiple regression with path analysis. The findings of this study show that: (1) the direct effect of managerial ownership on firm value is insignificant (2) the indirect effect of managerial ownership on firm value through corporate environmental disclosure is significant. (3) The direct effect of financial performance firm value is significant (4) the indirect effect of financial performance on firm value through corporate environmental disclosure is significant. This study contributes not only to the research literature but also to help corporate to develop strategies toward improving firm value.*

**Keywords:** *managerial ownership, corporate environmental disclosure, financial performance, firm value*

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## **PERKEMBANGAN METODE PENGUKURAN HUMAN ASSET DAN PENGUNGKAPANNYA DALAM KONSEP HUMAN RESOURCE ACCOUNTING**

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### **ABSTRACT**

*The Idea of Human Resource (HR) measurement and report have been developed since four century ago. The theory and the concept of Human Resource Accounting (HRA) have been debated either by the economics such an accountant or psychologist. HR is the most important asset for a company, however there is no formal regulation during the recording and calculating the financial report. This study used literature approach in form of secondary data explanation such as documents, journals, and published articles. Descriptive and content analysis approach were used to collect and filter the information related to HRA. The researcher tried to look the contribution and controversy of the concept appliance, development stage of HRA, and the method found during the stage. The researcher classified the valuation method based on measurement type and analyses the strength and the weakness of each method. Basically, the existence of HRA report will increase financial information quality as the consideration for the users in making decision. The report showed the company's responsibility to the external parties. Lev and Schwartz model was a Human Asset valuation method which was mostly applied in India. However, in some industries on the different countries had a different characteristic in HRA implementation's process, for instance; football industry in England, artist management industry in Korea, financial industry in Sweden and mining industry in Indonesia. In Indonesia mostly, HRA implemented only on disclosure in sustainability report.*

**Keywords:** *Human Asset, Human Resources Accounting, Contribution and Controversy, Valuation Method, Financial Report Disclosure*

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## PERSPEKTIF TEORI POSKOLONIAL

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### **Abstract:**

*This research provides insights into traditional market accounting practices from postcolonial theory perspective. Recently, many people believe that the presence of modern markets, such as supermarkets, hypermarkets, and mall is pushing traditional markets into a corner. This research confirms the beliefs, specially the colonization of traditional market by modern markets in accounting aspects. The accounting aspects that discussed in this research are sales and payment accounting systems. This study was applied to two traditional markets in Malang, East Java, Indonesia. These two traditional markets are Dinoyo Traditional Market and Pasar Besar Traditional Market. These traditional markets were chosen because their locations are closed with modern markets (Mall Dinoyo City and Matahari Department Store). This study is using 6 informants that consist of 2 (two) traditional market traders from Pasar Besar Traditional Market, 1 (one) traditional market trader from Dinoyo Traditional Market, and 3 (three) buyers of traditional market. By using deeply interview, this research found that there is no domination or pushing traditional market in the corner with the presence of modern market. The three traditional market traders explained that they have more benefits with the presence of the modern market. The three buyers also stated that the goods in traditional markets have a good quality and low prices. Therefore this research agrees with postcolonial theory where the idea that indigenous knowledge should complement rather than compete with global knowledge systems has been endorsed (World Bank 1998).*

**Key words:** *postcolonial theory, traditional markets, modern markets, accounting systems*

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## ***Pengaruh Isu Politik Terhadap Reaksi Pasar***

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**Abstract:** *This research is aimed to find out the influence of politic issues to the market respons were evidenced by the abnormal return and volume activity of. This research was used event study of 5 window period. The data was collected from Indonesia stock exchange by using daily closing price of LQ-45 index that have been consistently traded in two periods. The statistic instrument test has been done by using paired sample t-test and SPSS 23rd program. The result of this research shows that there is an influence of politics issue to the market reaction which is shown by the differences of abnormal return. It means that politics issue has positive information for the marketers. Meanwhile the examination to the trade volume activity shows that there is no influence of politic issue to the market reaction which is shown by the absence of volume activity of stock trade.*

**Keywords:** *Event study, market reaction, politic issue, abnormal return, stock trade volume*

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## **STUDI KUALITAS LABA TERHADAP KINERJA SAHAM JANGKA PANJANG DENGAN KECERDASAN INVESTOR SEBAGAI VARIABEL MODERATING**

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### **Abstract**

*Investor decision in investing can be determined by the condition of company profits. Company profits with poor quality affect declining long-term stock performance. This research aimed to analyze the effect of the quality of earnings on long-term stock performance and the effect of the interaction between the quality of earning and the investor's sophistication on long-term stock performance. In this research, earnings quality measure with discretionary earnings quality, long-term stock performance measure with Buy and Hold Abnormal Return (BHAR), and the investor sophistication measure with institutional ownership. The population of this research is all companies listed on the Indonesia Stock Exchange with the total sample of 56 companies. The simple regression is the analysis tool. The test results find that quality of the discretionary income affect long-term stock performance. But, interaction between earnings quality with investors sophistication does not affect long-term stock performance.*

**Keywords:** *discretionary earnings quality, investor's sophistication, long-term stock performance, Initial Public Offering (IPO), Indonesia Stock Exchange*



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## ***Pengaruh Kinerja Lingkungan dan Intensitas Persaingan terhadap Nilai Perusahaan dalam rangka Mendukung Sustainability Development Goals***

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***Universitas Negeri Surabaya***

***Dianwicakasih Arieftiara***  
***Universitas Negeri Surabaya***

**Abstract:** This study aims to investigate the effect of Environmental Performance and Competitive Intensity toward Firms' Value. Using data from manufacture listed companies on Indonesian Stock Exchange (IDX) for period 2014, this study finds that Environmental Performance positively affects Firms' Value. The study fails, however, to demonstrate the moderating effect of Competitive Intensity to the relationship between Environmental Performance and Firm's Value. This suggests that regardless to the intensity of competitive, either costumers, shareholder, or society give a good response to the environment concern of corporate operations. This concern will eventually support the Sustainability Development Goals (SDG) of Indonesia.

**Keywords:** *Competitive Intensity, Environmental Performance, Firms' Value.*



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## **KAJIAN EMPIRIS EARNINGS RESPONSE COEFFICIENT SEBAGAI PENGUKUR REAKSI INVESTOR ATAS PENGUMUMAN LABA**

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### ***Abstract***

*Signaling theory is an act provided by management to investors regarding the company's condition. The financial report is a signal to investors about the company's financial condition. profit is a component of the financial statements of the most response by investors to make investment decisions. Earnings response coefficient is a measure of investor reaction to the announcement of the company's profit. This study aims to prove empirically the effect of profitability, earnings persistence, growth opportunities, capital structure, firm size, systematic risk, volatility and voluntary disclosure to the earnings response coefficient on manufacturing companies listed in Indonesia Stock Exchange in 2011 until 2015. This study uses earnings surprise as moderating variable to strengthen relations dependent variable to the independent variables. This study uses the 45 companies as sample. Testing in this study using multiple linear regression. Thus,  $H_a$  accepted on variable profitability and capital structure. While  $H_a$  rejected on earnings persistence, growth opportunities, company size, systematic risk, volatility, voluntary disclosure.*

**Keywords:** indonesia stock exchange, signaling theory, return, earnings response coefficient, unexpected earnings



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## **ANALISIS KARAKTERISTIK KEUANGAN TERHADAP KEBIJAKAN DEVIDEN PADA PERUSAHAAN INDUSTRY CONSUMER GOODS**

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***Abstract: The aim of the study was to obtain empirical evidences about the effect of cash ratio, debt to equity ratio (DER), return on asset (ROA), asset growth and firm size on the dividend payout ratio (DPR). The study was designed quantitatively by using the financial report of the companies listed in the Indonesia Stock Exchange, by involving 6 companies listed in the Indonesia Stock Exchange during the period 2010-2015 during six years as the samples, which were selected based on purposive sampling technique. That 36 of company's data were obtained. The data were analyzed by using multiple linear regression supported by SPSS version 16. The results indicated that: Cash Ratio and Asset Growth had a negative effect and not significantly on Dividend Payout Ratio (DPR), while the result analysis Debt to Equity Ratio (DER) and Firm Size had a positive effect and significantly on Dividend Payout Ratio (DPR), and Return On Asset had a positive effect and significantly on the Dividend Payout Ratio (DPR).***

***Keywords: Asset Growth, Cash Ratio, Dividend Payout Ratio , Debt To Equity Ratio, Firm Size***





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## **PENGARUH MODAL INTELEKTUAL TERHADAP KINERJA KEUANGAN PERUSAHAAN**

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### **ABSTRACT**

*This research is tested the influence of intellectual capital's components on firms' financial performance. The aim in this research is to analyze the influence of VACA, VAHU, and STVA as intellectual capital's component on firms' financial performance. The sample used were 299 manufacture companies that list in Bursa Efek Indonesia (BEI) and complies with certain criteria in period 2013-2015. This research used a quantitative approach with hypothesis test in multiple linear regression analysis using SPSS version 20. The result of this research showed that VACA, VAHU, and STVA influenced positively and significantly on firms' financial performance of manufacture companies that listed in BEI. It proves that physical capital, total expenditures for employees including salaries, allowances, bonuses, education and training, and structural capital has ability to create an added value and finally increase the firms' financial performance which is measured by ROA.*

**Keywords:** *firms' financial performance, intellectual capital, VACA, VAHU, STVA*

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***Pengaruh financial stability , financial targets, nature of industry dan Ineffective Monitoring terhadap financial statement (Studi pada perusahaan yang terdaftar di Jakarta Islamic Index)***

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**ABSTRACT**

*This research aims to detect the financial statement Fraud by using analysis of fraud triangle. Based on the theory advanced by Donald R Cressey (1953) or the theory of Cressey, there are three conditions that are always present in the act of fraud, namely pressure, opportunity and rationalization which is referred to as the fraud triangle. These three conditions are risk factors for the incidence of fraud in various conditions. However, in this study only analyzed using the fraud triangle element variable pressures and opportunity, and do not use the variable element of rationalization. The variables used in this study consisted of each of the elements including the Financial Stability proxied by the ratio of the change in total assets (ACHANGE), financial targets proxied by Return on Assets (ROA), the nature of the industry which is proxied by the ratio of change in receivables (RECEIVABLE), and ineffective monitoring proxied by the ratio of independent directors (IND) and variable financial statement fraud proxied by the earnings management.*

*The population in this study are a company listed in JII Company (Jakarta Islamic Index) and publish annual reports in a row during 2011-2015. The sampling technique is purposive sampling. Based on these criteria was selected 12 companies sampled in this study. The analysis used is multiple linear regression and SPSS 22 software using the results of testing tools.*

*This study indicate that the Financial Stability variables, the financial targets, the nature of the industry a significant positive effect on the Financial Statement Fraud and Ineffective Monitoring while significant negative effect on the Financial Statement Fraud.*

**Keywords :** *financial statement fraud, financial stability, financial targets, nature of the industry, Ineffective Monitoring*

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## **Interaksi Dewan Komisaris-Auditor dan Manajemen Laba: Model Perusahaan dengan Kepemilikan Terkonsentrasi**

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### **Abstract**

*This study examined the effect of the interaction of two mechanisms of governance, which is monitoring the Board of Commissioners and Auditor examination to earnings management practices. Moderating regression analysis was used in this study to examine the impact of ownership concentration on the earnings management monitoring model. The examination was conducted on sub-samples based on the level of ownership concentrations, i.e. 10, 20, 50, 80, 90 %. This study found two characteristics of the Board of Commissioners that influence the earnings management. Independence and expertise had negative effects on earnings management. The Board of Commissioners interacts with auditors quality in monitoring of earnings management. Monitoring the effectiveness of weakening began to limit ownership of > 20%. Increasingly leading to higher concentration levels of > 90%, The Board of Commissioners influence on earnings management is insignificant.*

### **Keywords:**

*Board of Commissioners, auditors quality, ownership concentration, earnings management.*

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## **ANALISIS KONSISTENSI HIPOTESIS RICARDIAN DAN TEORI AKUNTANSI POSITIF DALAM MEMILIH METODE PENENTUAN HARGA POKOK PERSEDIAAN**

**Tutik Arniati**  
**STIE Malangkucecwara**

### **ABSTRACT**

*The purpose of this research is analyze factors that influence the choice of cost of inventory method. The factors that influence the choice of cost of inventory determining method which are the independent variables, are firm size, leverage, liquidity. The sample in this research was 23 public companies listed on the Indonesia Stock Exchange in the period of 2013 - 2015. This study employed logistic regression analysis and Omnibus Test of Model Coefficient and partial test. The result of the research shows that firm size, leverage, liquidity and earning before tax are not significantly influence to cost of inventory determining method.*

***Keyword : Firm Size, Leverage, Liquidity, Earning, Cost Determining Method .***



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## **ANALISIS PENGARUH PELAKSANAAN GOOD CORPORATE GOVERNANCE (GCG) TERHADAP PENCAPAIAN MAQASHID SYARIAH DI PERBANKAN SYARIAH INDONESIA (TAHUN 2012-2015)**

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Universitas Brawijaya**

### **ABSTRACT**

*As Islamic banks operates in accordance to the Islamic principles and system, they should run to achieve the ultimate objectives of Sharia (Maqashid Sharia). The disclosure of the Islamic banking performances could be measured by sharia maqashid index (SMI) which distinguishes them from the other banks. This study aims to determine the effect of good corporate governance (GCG) implementation on Maqashid Sharia perspective measured by Sharia Maqashid index for the Indonesia Islamic banks for the periode of 2012-2015. Eight Islamic banks are included as samples seleceted using a purposive sampling technique. This research is a quantitative descriptive study and employs a multiple regression analysis as a data analysis method. The analysis is performed to determine the effect of commisioner board size, Sharia supervisory board size, and the board of directors on the achievement of SMI. The results show the size of commisioner board has a positive effect on achievement of SMI. However other two variables which are the sharia supervisory board size and the board of directors does not affect the achievement of SMI*

**Keywords:** *Board Of Commisioners, the Sharia Supervisory Board, Board of Directors, Sharia maqashid Index.*





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## **NILAI-NILAI ISLAM DALAM MAKNA BIAYA BERBASIS ADATI MO POLIHU LO LIMU MASYARAKAT GORONTALO**

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### **Abstract**

*Often, the meaning of cost was only related to the calculation of numbers in a benefit with materialism, egoism, and secularism values in it. Yet, cost actualization is not only found within a companies' activities, but also related to the culture practiced in a community, in which the cost is not only revolved among the quantitative values but also has some qualitative values. This study was aimed at revealing values of the meaning of cost within the ritual procession of Mo Polihu Lo Limu. This ritual is a tradition that has been passed down for generations and is currently being upheld within the Gorontaloese community. This ritual aims at purifying the female baby. This study was a qualitative study using the ethno method. The data were analyzed using the ethno method norms, namely data reduction, data display, indexing, reflexing, and drawing conclusion. This study revealed that the costs in Mo Po Lihu Lo Limu rituals had some Islamic values. The costs in this ritual were meant for sadaka (charity), du'a (prayer) and motoliango (manifestation of love). The costs within the implementation of this traditional ritual among the Gorontaloese community were aimed at finding thorough happiness, in this life and after life. This article was an empirical effort to find a theory by using the local wisdom as the focus of investigating the meaning of costs' meaning as a contribution to the development of accounting science.*

**Keywords:** Cost, Ethno Method, Islam, Mo Polihu Lo Limu

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# ASPAK



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## **DETERMINAN PENGUNGKAPAN *INTERNET FINANCIAL REPORTING* PEMERINTAH DAERAH DAN PENGARUHNYA TERHADAP KUALITAS LAPORAN KEUANGAN DAERAH**

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### **Abstract**

*The study aims to investigate the influence of Local Leader's Commitment, Own Revenue of local government, General Allocation Fund, Local Government's Age on Internet Financial Reporting by Local Government and also to investigate the influence of Internet Financial Reporting on the Quality of Local Financial Statement. From 31 provincial governments in Indonesia during 2013-2015, consist of 93 data. The analysis technique used in this research are logistic regression and ordinal logistic regression. The results show the local leader's commitment and the own revenue of local government have influence on Internet Financial Reporting by Local Government. While general allocation fund and Local Government's Age do not have any influence on local government's Internet Financial Reporting. In addition, Internet Financial Reporting by local government does not have any influence on local financial statements.*

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

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## ***Polemik Kebijakan Akuntansi Penerimaan Negara Bukan Pajak Sektor Hulu Migas***

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**Abstract:** *Accounting policy of oil and gas non-tax revenue is one of the most controversy issues in government financial report for over years. The long-standing debate arises due to the dispute between Supreme Auditor and government. The former argue that government should implement gross method in revenue recognition while the later prefer to adopt net method. This issue has become more interesting to discuss since the running of accrual basis era in early 2015. Previous study by Yuwana et al. (2016) found that the implementation of accrual basis for government financial reporting is not totally comply with common practice. They argue that the implementation of net method is considered less accountable since it does not record both revenue and relevant expense. After conducting a number of research steps by interviewing and discussing with key persons in line ministries and SKK Migas, we believe that government has implemented accrual basis with gross method since the first-experience in 2015. This finding is supported by the presentation of revenue and expense separately in Operational Report. This research reveals that there are several issues to carefully consider in the future, such as recognition of cost recovery as expense and revenue recognition using gross revenue approach. By adopting gross revenue approach, the disclosure of financial transaction in upstream oil and gas could be assumed more comprehensive, reflecting all-aspects of the industry. However, gross revenue method seems to be another controversy accounting treatment in government sector. This research concludes that government would be considering to revise existing regulation concerning accounting principles of oil and gas non-tax revenue.*

**Keywords:** *hulu migas, asas neto, pengakuan pendapatan, cost recovery, gross revenue*

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## **REKONSTRUKSI LAPORAN KEUANGAN YAYASAN SESUAI PSAK NOMOR 45 (STUDI PADA YAYASAN ADH-DHUHA JEMBER)**

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### **Abstract**

*This study aims to look at the form of financial statements that have been prepared by the foundation and then make recommendation of making journals and financial statements in accordance with PSAK No. 45. This research was conducted in Yayasan Adh-Duha as a research object. The study was conducted by using a qualitative approach and action research. The data used in this study are primary data in the form of financial statements obtained directly from the informant through observation and interviews with informants note the board of trustees. Data analysis techniques used in this research is the analysis of qualitative data to describe the form of financial statements that have been prepared by the foundation. The results of this study showed that the financial statements prepared in Yayasan Adh-Duha is not in accordance with PSAK No. 45 and the reconstruction process begins with the creation of the journal, and proceed with the preparation of financial statements in accordance with PSAK No. 45.*

*Keywords: non-profit entity, financial statements, PSAK No. 45, reconstruction.*



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***Kemampuan Pertumbuhan Ekonomi dalam Memoderasi Pendapatan Asli Daerah dan Dana Alokasi Umum Terhadap Belanja Modal pada Kabupaten/Kota di Provinsi Jawa Timur***

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***Abstract***

*Each region has their ability to improve and promote the welfare society by maximizing and developing the region's potential on the initiative and the ability of the region itself. This study aims to determine the effect of regional revenue, and the General Allocation Fund to the Capital Expenditure, with seems the economic growth as a moderating variable in the district / city in East Java province. The population in this study are all regencies / cities located in East Java Province 2013-2014. Testing the hypothesis in this study using Moderate Regression Analysis by t test and the coefficient of determination. The results of this study indicate the original income significantly influence Capital Expenditure, General Allocation fund significant effect on Capital Expenditures, Economic Growth significant effect on Capital Expenditures, Economic Growth weaken the influence of regional revenue to the Capital Expenditures, Economic Growth weaken the influence of General Allocation Fund to Shopping Capital.*

**Keywords :** *Capital Expenditures, Economic Growth, General Allocation Fund, Regional Revenue.*

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## **DETERMINAN PENGUNGKAPAN LAPORAN KEUANGAN PEMERINTAH DAERAH DI INDONESIA (Finansial dan Non Finansial)**

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### **Abstract**

The objective of this research is to find out whether human development index, the size of local government, the dependency level, the types of governments and number of audit findings are associated with the financial statements disclosures. We separated the analysis into financial and non-financial disclosures. This research used 481 district and municipal local governments in Indonesia. The research result show that financial disclosures is associated with human development index. Number of audit findings are associated with non financial disclosures. But we could not find the association between financial disclosures with size of local government, dependency level, types of government and number of audit findings. Neither could we find the link between non-financial disclosures with human development index, size of local government, dependency level, types of government.

**Keywords:** *disclosure, local government financial statement*



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## **KEPATUHAN PENGUNGKAPAN WAJIB PADA LAPORAN KEUANGAN PEMERINTAH DAERAH: STUDI EKSPORATIF TERHADAP LAPORAN KEUANGAN PEMERINTAH KOTA SURABAYA TAHUN 2015**

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### **ABSTRACT**

*The purposes of this study is to examine compliance level of mandatory disclosure based on Government Regulation No. 71 of 2010 and analyze the reason why government financial statement preparer was not make disclosure properly based on Government Regulation No. 71 of 2010. Object of this study is Surabaya Government Financial Statement of 2015. This research is qualitative explorative with content analysis method to process the data, and used the tailor-made disclosure checklist based on Government Regulation No. 71 of 2010. The result of this study indicate that the average compliance level of mandatory disclosure based on Governement Regulation No. 71 of 2010 was 85,75%, and the main reason why government financial statement preparer was not make disclosure properly since due to lack of human resources who have expertise in accounting and due to the human resources too focus on technical job.*

**Keywords:** *explorative, content analysis, mandatory disclosure compliance*



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# ASPAM



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## **PENENTUAN LOKASI PEMBANGUNAN PUSAT LOGISTIK BERIKAT DI PROVINSI JAWA TIMUR BERDASAR ASPEK SUSTAINABILITY DENGAN MENGGUNAKAN METODE ANALYTIC HIERARCHY PROCESS**

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### **ABSTRACT**

*Pusat Logistik Berikat (PLB) or Bonded Logistics Center (BLC) is a solution to overcome the inefficiencies of managing logistics. The main idea of the BLC policy is to place hoarding warehouses of exports and importsgoods in the country. Thus, the domestic industry does not need to import again when in need of raw materials, capital goods, and supporting materials. The BLC scheme puts the Directorate General of Customs and Excise as a regulator, while the implementer on the field areprivatecompanies. Currently the BLC has been established in eleven locations throughout Indonesia. This study uses the Analytic Hierarchy Process (AHP) to determine the most strategic location in East Java province based on sustainability aspect to set as BLC. It was concluded that the most strategic locations to be built BLC in East Java is Gresik. Then followed successively by Banyuwangi, Tuban, Lamongan, and Probolinggo.*

**Keyword:** Location, Logistics, Sustainability, AHP, Customs and Excise



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## **PENGARUH BUDAYA ORGANISASI, KOMPETENSI AUDITOR, DAN SOFT SKILLS AUDITOR TERHADAP KUALITAS AUDIT INTERNAL INSPEKTORAT DENGAN INDEPENDENSI AUDITOR SEBAGAI VARIABEL INTERVENING**

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### **ABSTRACT**

*Internal audit today is the assurance and consulting activity to provide value added for organization by evaluate and improvement internal activities for achieved organization goals. With the result that, the fungtion of auditor and Inspectorate as government agencies is important to produce a good internal audit quality. The purpose of this research is to get an empirical evidence of the influence of Organizational Culture, Auditor Competence, and Auditor Soft Skills on Internal Audit Quality in Inspectorate with Independence as an Intervening. This research was conducted with complete questionnaire in research population, that is all internal auditors who working in the Inspectorate Mataram City, Sumbawa, Sumbawa Barat, Lombok Timur, Lombok Utara Regency. This study have 54 auditors population and 38 auditors sample. Hypotesis testing by using analysing technique of Structural Equation Modeling (SEM) with program SmartPLS 2.0.M3 (Partial Least Square) for windows. The result of this study is found that organizational culture doesn't affect on independence but directly affect on internal audit quality, competence directly affect on independence and directly affect on internal audit quality, soft skills doesn't affect on independence but directly affect on internal audit quality and independence doesn't affect on internal audit quality so independence didn't become an intervening variable.*

**Keywords:** Organizational Culture, Competence, Soft Skills, Independence, Internal Audit Quality.

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# ASPGG





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## **IMPLEMENTASI ADMINISTRASI PUBLIK DALAM PEMERIKSAAN PAJAK MELALUI PEMBUKAAN REKENING BANK: REGULASI DAN KOORDINASI**

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### ***Abstract***

*Public administration that is implemented in tax audits conducted by the Directorate General of Taxation (DGT) constrained due to bank secrecy rules. Bank secrecy may become a barrier to the tax audit process. DGT must take long enough bureaucracy level to get a tax audit evidence derived from the Bank and DGT has difficulty obtaining accurate information under the current system. New problems arise when the Financial Services Authority (FSA) was established and received delegation authority from Bank Indonesia related to banking supervision authority. Without a revision of the Banking Act and without any clear regulation, then the FSA regulation unenforceable. Instead make doubt for DGT, because the regulations are still overlapping. Therefore, it requires a good coordination among the Directorate General of Taxation, Ministry of Finance, Bank Indonesia, and the Financial Services Authority to be able to solve it.*

**Key Words:** *Bank Secrecy Rules, Coordination, Public Administration, Tax Audit*



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## **PERSEPSI PEGAWAI BAGIAN KEUANGAN PEMERINTAH DAERAH TERHADAP FRAUD**

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### **ABSTRACT**

*Corruption in the government sector becomes a public discussion. The index of corruption in Indonesia is still quite high. Prevention of corruption can be started from the local government. This study aimed to analyze the perception of employees against the financial part fraud in government sector. The independent variable of this research is the effectiveness of internal control, compliance compensation, and enforcement of compensation, information asymmetry and unethical behavior. The dependent variable is a fraud. The data used as many as 59 samples at the finance department employees in 13 SKPD. Based on the results of data analysis and testing can be concluded that the effectiveness of internal control, compliance compensation and enforcement of compensation does not affect the occurrence of fraud, while the asymmetry of information and unethical positive effect on fraud.*

**Keyword :** Corruption, fraud, public Sector,



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## **ANALISIS PERBEDAAN STRATEGI PENATAGUNAAN TANAH INDONESIA DAN AUSTRALIA : SEBUAH PANDANGAN AKUNTANSI**

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### **Abstrak :**

*Penelitian ini menjelaskan perbedaan strategi penatagunaan tanah di Indonesia dan Australia dalam perspektif akuntansi. Perspektif akuntansi yang dimaksud adalah bahwa tanah merupakan salah satu akun pada laporan keuangan yaitu akun aset tetap. Penyajian aset tetap tanah dalam laporan keuangan harus diungkapkan secara memadai untuk memberikan informasi kepada publik bahwa tanah telah dikelola sesuai dengan fungsinya. Kegiatan penatagunaan tanah diharapkan dapat mendukung informasi pertanahan yang tercatat sebagai aset tetap tanah. Data dalam penelitian ini diperoleh melalui studi naratif dengan teknik dokumentasi dan wawancara. Hasil penelitian ini yaitu memberikan kontribusi sebagai pembelajaran bagi bangsa Indonesia dalam menatagunakan tanah sehingga memberikan kepastian bahwa nilai tanah yang disajikan dalam laporan keuangan benar-benar dikelola dengan baik.*

Kata kunci : Penatagunaan Tanah, Aset Tetap, Transparansi, Pengendalian Internal



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## **Implementasi Standar Akuntansi Pemerintah Berbasis Akrua di Kota Surabaya**

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### **ABSTRACT**

*This research is expected to provide evidence and a more concrete picture of the level of adoption of accrual accounting system in local government in the city of Surabaya. Is a descriptive study with qualitative approach. The results of a study demonstrating the application of Accounting Standards in the Surabaya City Government goes according to PP 71 Year 2010. Surabaya City is also one of the City Government in Indonesia which became models accrual based implementation for the Municipality / Local Government in Indonesia.*

**Keywords:** *Implementation, Government Accounting Standards,, Surabaya City Government*

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## **FAKTOR-FAKTOR YANG MEMPENGARUHI PENGAWASAN KEUANGAN DAERAH OLEH DPRD (STUDI KASUS PADA DPRD KABUPATEN BANGKALAN)**

AHMAD TAJUL ARIFIN

MOHAMAD DJASULI

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Universitas Trunojoyo

### **ABSTRACT**

*This research was conducted to examine and analyze the influence of education and training, the period of employment as a member of Parliament, the experience of being a member of Parliament, the origin of political party, the position in the political party, the understanding of regulations, and the knowledge of the Parliament's member to their role to supervise the financial side include its budget side. This research was conducted in Bangkalan Parliament. The samples used in this research were 50 respondents which all of them are members of the Bangkalan's Parliament. Sampling technique used in this research is purposive sampling. The results of this research indicates that education and training, the experience of being a member of Parliament, the origin of political party, a position in a political party, understanding of regulations, the knowledge of the Parliament's member have positive and significant impact to their role to supervise the financial side include its budget side. However, the period of employment as a member of Parliament does not have positive and significant impact to their role to supervise the financial side include its budget side. And the simultaneously have positive and significant impact to their role to supervise the financial side include its budget side.*

**Keywords:** *education and training, the period of employment as a member of Parliament, the experience of being a member Parliament, the origin of political party, the position in the political party, understanding of regulations, and the knowledge of the Parliament's member its budget side, the role to supervise the financial.*

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## **ANALYSIS OF SIPKS APPLICATION THAT APPLIED IN SURABAYA CITY EDUCATION GOVERNMENT OFFICE FOR BOS FUND FINANCIAL REPORT**

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### **Abstract**

*The advancement of information technology in Indonesia has brought vast impact on the accounting sector. For that, it takes the ability in the use of information technology in the era of the Asean Economic Community (MEA).*

*The purpose of this research is to analyse the application of the school's financial management system applications (SIPKS) as an application in presenting the financial statements in a timely, accurate, transparency and accountability. One of the SIPKS menu i.e. the activity plan of the school Budget (RKAS) that helps Principals predict quarterly operational needs in order for the operational grant School (BOS) absorbed the maximum and right on target.*

*This research uses qualitative phenomenological approach. This method describes the findings of reality in the field, in the form of documents i.e. application SIPKS application of socialization of documentation and the results of the in-depth interviews with the head of Department, the Secretary, the Surabaya Office of education staff and school principals along with produce educators in schools at random or not structured within the time limit specified.*

*The results showed that in the implementation of the application SIPKS as the media's been quite accurate financial reporting, timely, accountable, and transparent. However, not optimal in its application, such as the limited availability of competent human resources in understanding basic Accounting concept and operation of the system. The contribution of the results of the study provide input on Government in making policy or regulations to improve the quality SIPKS.*

**Keywords: SIPKS, Fund BOS, Information Technology**

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## **PENGARUH KINERJA APARATUR, KOMITMEN ORGANISASI, PENGELOLAAN KEUANGAN DAERAH DAN SISTEM PENGENDALIAN INTERN PEMERINTAH TERHADAP PENERAPAN GOOD GOVERNANCE**

**ZEAN SITI RENJANI**

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### **ABSTRACT**

*This research aims to examine and analyze the influence of the performance of agencies, organizational commitment, local financial management, and internal control systems of government on the implementation of good governance. It was a quantitative research utilizing a primary data which were obtained from questionnaire. The population of the study involved all units of local devices found in Bangkalan regency. There were about 59 respondents selected as the samples of the study, which were determined based on purposive sampling technique. The data were analyzed by using a multiple regression supported by SPSS version 21 program. The results of the study indicated that (1) performance of agencies had a positive and significant effect on the implementation of good governance; (2) organization commitment had a positive and significant effect on the implementation of good governance; (3) local financial management had a positive and significant effect on the implementation of good governance; (3) internal control systems of government had a positive and significant effect on the implementation of good governance; (5) performance of agencies, organization commitment, local financial management, internal control systems of government had significant effect on the implementation of good governance.*

**Keywords :** *performance of agencies, regional financial management, Internal control systems of government, organizational commitment, and good governance.*



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## **PENGARUH INDEPENDENSI, KOMPETENSI, OBYEKTIVITAS, DAN INTEGRITAS TERHADAP KUALITAS AUDITOR INTERNAL PEMERINTAH (Studi Empiris Pada BPKP Perwakilan Provinsi Jawa Timur)**

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### **ABSTRACT**

*The purpose of this research is to examine the influence of independence, competence, objectivity, and integrity to the quality of the government's internal auditor. The hypothesis examine how independence, competence, objectivity, and integrity have positive influence to the quality of the government's internal auditor.*

*The populations of this research was Auditor Functional Officer in the Financial and Development Supervisory Agency Representatives of the Province of East Java. This research uses purposive sampling technique to collect sample. Sample in this research is a head of the team totaling 59 people. Data were collected using a survey questionnaire method and then analyzed by using multiple linier regression.*

*The results of hypothesis test shows that the independence, competence, objectivity, and integrity have positive influence to the quality of the government's internal auditor. It shows that the better the independence, competence, objectivity, and integrity of the government's internal auditor will be better the quality of the government's internal auditor.*

**Keywords:** *Competence, Independence, Integrity, Objectivity, Quality Government Internal Auditors*

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## **Pengaruh Penyajian dan Aksesibilitas Laporan Keuangan Terhadap Akuntabilitas Pengelolaan Keuangan Daerah di Kabupaten Pasuruan**

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**Abstrak**

*Dalam otonomi daerah, kepala daerah wajib menyampaikan laporan keuangan yang disusun sesuai Standar Akuntansi Pemerintahan sebagai bentuk pertanggungjawaban. Hal ini dilakukan dalam rangka pengelolaan keuangan daerah yang akuntabel. Dalam menyampaikan laporan keuangan, pemerintah daerah perlu memperhatikan penyajian dan aksesibilitas laporan keuangan karena hal tersebut merupakan salah satu bentuk pelaksanaan akuntabilitas pengelolaan keuangan daerah.*

*Penelitian mengenai pengaruh penyajian dan aksesibilitas laporan keuangan telah dilakukan oleh beberapa peneliti sebelumnya (Safitri,2009; Nasution,2009; Sukhemi,2012; Mustofa,2012; Sastra,2013; Wahyuni,2014; dan Sumiyati,2015), namun hasilnya bervariasi.*

*Penelitian ini bertujuan untuk menguji secara empiris mengenai pengaruh penyajian dan aksesibilitas laporan keuangan terhadap akuntabilitas pengelolaan keuangan daerah di Kabupaten Pasuruan. Metode yang digunakan adalah metode kuantitatif. Data yang diperoleh berasal dari data primer berupa kuesioner. Pengambilan sampel menggunakan teknik quota sampling yang menghasilkan jumlah sampel sebanyak 160 orang. Pengujian hipotesis menggunakan analisis regresi linear berganda yang dilakukan dengan menggunakan SPSS 20.0 for windows. Hasil penelitian menunjukkan bahwa penyajian dan aksesibilitas laporan keuangan berpengaruh secara positif dan signifikan terhadap akuntabilitas pengelolaan keuangan daerah.*

**Kata Kunci:** aksesibilitas laporan keuangan, akuntabilitas pengelolaan keuangan daerah, penyajian laporan keuangan



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## **Citizen Attitudes terhadap Transparansi Informasi Pemerintah di Indonesia**

Oleh

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### **Abstract:**

*Our research aims to analyze the demands of public transparency by citizens. using a survey of 300 respondents, we prove that the transparency requirements of individual citizens affected by socio-demographic determinants such as age, education, income, home owner's, gender and profession. Similarly, engagement of political factors such as the interaction between the government and the public, open channels and openness public access to government information, increase the demand for fiscal transparency. And simultaneous regression test results prove that sociodemographic factors and political engagement significantly influence the transparency of information needs of individual citizens. The significance of this study is to provide an understanding that the greater the frequency of government interaction with citizens in the form of open communication channels and access government web easily accessible improve citizens' political engagement.*

**Keywords:** *transparansi informasi, aksesabilitas, political engagement, trust*

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## **IMPLEMENTATION OF PARTICIPATION AS ONE OF GOOD GOVERNANCE PRINCIPLES: CASE OF DESA GALENGDOWO, KECAMATAN WONOSALAM, KABUPATEN JOMBANG**

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### **ABSTRACT**

*The purpose of this study was to reveal the local participation as one of good governance principles in the management of Dana Desa based on the local wisdom in Desa Galengdowo. Previous research only focused on the practical in the formalities of budget planning. In this mini thesis, researcher attempt to show overall participation beyond the formalities. An ethnomethodology approach will help to reveal the local wisdom that occurred in Desa Galengdowo in management of Dana Desa. The local wisdom will help society to performing participation that will be implementing in planning, implementation, and accountability in the management of Dana Desa.*

**Keywords:** *Dana Desa, Participation, Local Government, Ethnomethodology, Local Wisdom, Good Governance*

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# ASPSIA





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## **Sebuah Paradoks : Opini WTP dan Kesejahteraan Rakyat**

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### **ABSTRACT**

*Unqualified Opinion (WTP) is the audit opinion that will be issued if the financial statements are considered to provide information that is free from material misstatement. The government is deemed to have held generally accepted accounting principles well, and if there is an error, the error is considered not material and does not significantly influence in decision making. This opinion is a dream of all Regional Governments even into Key Performance Indicators for The Inspectorate. However, the acquisition of WTP opinions often contradict with the conditions of Public Welfare. Financial statements which assessed the orderly and adequate, there are expenditure in APBN / APBD less benefits in accordance with the state's goal as stated in the 1945 opening paragraph four of promoting the general welfare and the realization of a social justice for all Indonesian people.*

*Hermeneutical method is used to analyze the strategy of The Audit Board of Republic Indonesia (BPK) in the audit so that every cent is worth for People's Welfare.*

**Keywords:** *Society Welfare, Audit, Hermeneutical, External Audit of Government*



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## **AMBIGUITAS INFORMASI DAN SWA REVIEW DALAM KEPUTUSAN AUDIT**

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### **ABSTRACT**

*The purpose of this research is to know the impact of self review method in mitigating information ambiguity in audit decisions. The ambiguity information consist of sufficient and complexity. Sufficient and complexity is divided into three group : (1) Insufficient and complex data, (2) Sufficient and complex data, (3) Sufficient and incomplex data. This research use experimental method with the subject of this search are students who have taken auditing class in STIE Perbanas Surabaya with the average GPA is 3.0 and the average age is 21 year old. The result of this reseacrh is information ambiguity has a negative effect on the accuracy of audit decisions. The empirical evidence acquired suggests that self review method increase the accuracy of audit decisions.*

**Keywords:** *information ambiguity, audit judgement, complexity, sufficiency, self review*



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## **RANCANGAN SISTEM INFORMASI PERHITUNGAN HARGA POKOK TRANSPORTASI UMUM BERBASIS *MARKETING INFORMATION* SYSTEM UNTUK MENENTUKAN TARIF TIKET ANGKUTAN UMUM DI KOTA SURABAYA**

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### ***Abstrak***

*Congestion in Surabaya, second largest city in Indonesia caused by private vehicles. Mass transportation, as one of Government Strategic Planning was a case study of this research.*

*The result of this research is operation cost system design as accounting information system and data comparison between citizen income versus transportation tariff from other cities (monthly observation at [www.numbeo.com](http://www.numbeo.com)) as marketing intelligence can produce mass transportation tariff.*

***Key words: cost, marketing information system, tariff***



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# CG



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## **Efek mediasi *Cost of Debt* dan *Intellectual Capital* pada Hubungan *Corporate Governance (CG)* dan *Financial Performance (FP)***

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### **Abstract**

*This study investigate the relationship CG and FP with mediating variables IC and CoD. FP measured by ROA, ROE, and NPM PBV. CG measured by CGPI.. Samples are companies that follow CGPI and listing on the Stock Exchange with the observation period 2011 to 2013. Data were analyzed using WarpPLS 4.0.*

*The results showed a direct effect CG on FP (ROE and NPM) and CG no direct impact on FP (ROA, and PBV). Furthermore CoD mediate the relationship CG and FP (ROA, ROE, and PBV) and did not mediate the relationship CG and FP (NPM). IC mediate relations CG and FP (ROE, PBV and NPM) and did not mediate the relationship CG and FP (ROA).*

*Good corporate governance increases investor confidence in the company so that the lower CoD. Further decline in CoD increase FP (ROA, ROE, PBV). However, this does not happen to FP (NPM). It is possible the impact will occur in the long term for the company's operational performance. Interesting to be investigated further improvement of CG worsened the IC and then increase the FP (ROE, PBV, NPM). Of the model proposed in this study CoD perfect mediate relations CG and FP (ROA, and PBV). While IC is perfect relationship mediate CG and FP (PBV).*

*Key word: Corporate Governance, Cost of Debt, Financial Performance, Intellectual capital*

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## ***Exploring the Sustainable Shareholder Value of Corporate Social Responsibility Activities***

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### ***Abstrak***

**Abstrak.** Penelitian ini bertujuan untuk mengetahui manfaat jangka panjang atau sustainable shareholder value atas program CSR yang dilaksanakan oleh perusahaan secara konsisten. Pengukuran sustainable shareholder value menggunakan basis akuntansi yaitu persistensi laba. Perusahaan yang digunakan sebagai sampel penelitian hanya perusahaan yang memiliki sedikitnya 5 tahun periode implementasi CSR karena manfaat CSR hanya dapat diukur dalam jangka panjang. Analisis data menggunakan EvIEWS 8. Hasil pengujian mendukung argumentasi keberlanjutan dimana CSR berasosiasi positif dengan sustainable shareholder value yang diukur dengan persistensi laba. Ditemukan juga bahwa terdapat perbedaan model asosiasi CSR dan sustainable shareholder value pada perusahaan-perusahaan yang memiliki risiko sosial dan lingkungan yang tinggi (high profile companies) dibanding perusahaan-perusahaan dengan dampak social lingkungan yang rendah (low profile companies).

**Kata kunci:** corporate social responsibility, persistensi laba, sustainable shareholder value

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## **PENGARUH GOOD CORPORATE GOVERNANCE TERHADAP KINERJA KEUANGAN DENGAN STRUKTUR MODAL DAN EARNINGS MANAGEMENT SEBAGAI VARIABEL INTERVENING PADA BUMN DI BEI**

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### **Abstract**

*This study aimed to examine the effect of Good Corporate Governance toward financial performance of the capital structure and earnings management as an intervening variable. This study used secondary data from Indonesia Stock Exchange on SOE period 2011-2015. The population in this study were 97 go public SOEs in Indonesia during the period 2011-2015. Sampling technique used were purposive sampling. Of the 97 populations, there were 67 state-owned enterprises that match the criteria to be sample for this research. Hypothesis testing was done by using Partial Least Square - with software warpPLS version 5.0.*

*The results of this study showed: 1) capital structure mediate the effect of mechanisms of good corporate governance on financial performance. 2) earning management did not mediate the effect of mechanisms of good corporate governance on financial performance. 3) Capital structure and earnings management did not mediate the effect of good corporate governance on financial performance.*

**Keywords:** Good corporate governance, financial performance, capital structure, earnings management

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**ANALISIS AUDIT KECURANGAN  
(STUDI KASUS KORUPSI DANA ALOKASI KHUSUS (DAK)  
SMK NEGERI 10 MALANG)**

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**Abstract**

*Fraud is an acts which is done intentionally to achieve a particular purpose, which is profitable for personal or in a group of people. The type of fraud can be devided into several parts, depending on the acts that has been committed, such as corruption, asset misappropriation, and fraudulent statements. Every acts of fraud must be revealed, in order the loss will not getting bigger. In order to do that kind of thing, there for it needs identification of fraudulent statement action, calculation financial losses, and financial losses search. The purpose of this paper is to determine the identification of fraudulent action in the case of Dana Alokasi Khusus (DAK) in SMK Negeri 10 Malang, calculation of state financial loss, and state financial losses search using theory of fraud auditing. This research is conducted by descriptive qualtitative method using case study approach. Red flags is used to identify act of fraud. While to calculate state financial losses used total loss method and to perform search losses used follow the money method.*

**Keywords:** *fraud auditing, corruption, red flags, calculation of losses, follow the money*



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## **Pengaruh Karakteristik Perusahaan Dan *Corporate Governance* Terhadap Pengungkapan *Sustainability Report***

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### **ABSTRACT**

*The purpose of this research is to examine the influence of profitability, liquidity, firm size and corporate governance by using average calculation of attendance amount in management board meeting and audit committee meeting towards sustainability report disclosure. Analisis instrument which was used in this research was multiple linear analysis. The population of this research is all companies listed in Indonesia Stock Exchange (BEI) in 2015. Based on purposive sampling method, the samples of firms that publish sustainability report and annual report are 40 companies. The result of this research shows that the independence variable do has affect the sustainability report disclosure revealing in simulant test (F-test). The result with using partial test (t-test), this research shows that firm size, management board, audit committe that has affect towards sustainability report disclosure. While, profitability and liquidity do not affect the sustainability report disclosure.*

**Keywords:** *Corporate Governance Profitability, Firm Size, Liquidity, Sustainability Report*

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## **PENGARUH GOOD CORPORATE GOVERNANCE DAN KINERJA KEUANGAN TERHADAP SUSTAINABILITY REPORT PADA PERUSAHAAN BUMN YANG LISTED DI BEI**

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### ***Abstract***

*This study aims to examine the effect of the financial performance and good corporate governance on sustainability report. Financial performance is measured using ROA. Good corporate governance mechanisms used are managerial ownership, independent commissioner board, board of directors and independent audit committee. The population is state-owned companies listed in the Indonesia Stock Exchange during 2011-2014. A purposive sampling method is used as a sampling method and 13 companies are selected as samples. A multiple linear regression analysis using SEM-PLS program is employed as a data analysis tool. The results show that the ROA, the board of directors, and audit committees affect sustainability reports; while managerial ownership and independent board do not affect sustainability reports.*

***Keywords: financial performance, good corporate governance, sustainability report.***



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## **ANALISIS PERBEDAAN INDEKS PENGUNGKAPAN SUSTAINABILITY REPORTING ANTARA PERUSAHAAN GO PUBLIC DAN NON-GO PUBLIC PADA PENGHARGAAN ISRA**

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### **Abstract**

*The disclosure of sustainability reporting is not only disclosed by go public companies, but also by non-go public companies. The disclosure of sustainability reporting is also appreciated by Indonesia Sustainability Reporting Awards (ISRA) to some companies that have been disclose their sustainability reporting. The aim of this study is to examine the sustainability reporting index differences in total and each category. Samples consist of 27 companies that got ISRA for the period 2014—2016. The result indicate that there are sustainability reporting index differences in environment, social, and total category. There is no sustainability reporting index differences at economic category.*

**Keywords:** *Economic category, environmental category, ISRA, social category, sustainability reporting*



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## DETERMINAN PENGUNGKAPAN TANGGUNG JAWAB SOSIAL PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BEI

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### Abstrack

*The purpose of this study is to provide empirical evidence about the influence of financial performance, political visibility, reliance on debt to corporate social responsibility. The samples are manufacturing companies listed in Indonesia Stock Exchange (BEI) during the years 2013 to 2015 as many as 56 companies. Financial performance variables, political visibility and reliance on debt simultaneously or jointly significant effect on corporate social responsibility. The amount of influence , financial performance(ROA), political visibility (SIZE) and leverage (DER) against CSR is 10.1%. While the influence of the remaining 89.9% is explained by other variables outside the regression equation.*

**Keyword : ROA, political visibility, leverage, corporate social responsibility**





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**PENGUNGKAPAN SUSTAINABILITY REPORT TERHADAP NILAI  
PERUSAHAAN PADA PERUSAHAAN YANG BERPARTISIPASI DALAM  
INDONESIAN SUSTAINABILITY REPORT AWARD (ISRA)**

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**Abstract**

*This study aims to prove the effect of the disclosure in the sustainability report on corporate value. The disclosure in the sustainability report consists of the disclosure of economic performance, social performance, and environmental performance. These disclosures are calculated using the Sustainability Report Disclosure Index (SRDI) and the enterprise value calculated using Tobin's Q. The sample used is a company listed on Indonesian Sustainability Report Award (ISRA). This study uses multiple regression analysis to test the hypothesis. As a result, the disclosure of economic performance have an affect to the value of the company. It cause most of the company has been almost whole of the disclosure of economic performance and investors used it for making an investment decision. Social performance disclosure and Environmental performance disclosure does not affect the company's value. This is because there are still investors who only notice something tangible like return, dividends, and stock prices.*

**Keywords:** Company Value, Economic Performance, Environmental Performance, Social Performance, Sustainability Report



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## **PERAN MEKANISME CORPORATE GOVERNANCE SEBAGAI PEMODERASI DAMPAK FRAUD DIAMOND TERHADAP KECURANGAN AKUNTANSI**

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### ***Abstract***

*This study aimed to analyze the impact of diamond fraud against accounting fraud and the role of corporate governance mechanisms as moderating variable on the relationship of risk factors in the perspective of diamond fraud against accounting fraud. The sample was 12 companies of fraud and non-fraud 32 companies listed on the Indonesian Stock Exchange (BEI) in violation of Article VIII.G.7 by the Financial services authority (FSA). Using logistic regression, the results of this study showed that risk factors in perspective diamond fraud that significantly affect the accounting fraud that is only a change in derection. For variable moderating corporate governance mechanisms ownership only institutions able to weaken the relationship derection change in the accounting fraud. To provide input for investors to be more cautious in their capital invested. Especially in companies that do change in derection high because based on research results indicate that the change in the high derection cause accounting fraud. Furthermore, the company can increase institutional ownership given the increasing number of institutional ownership is able to weaken and prevent accounting fraud.*

**Keywords:** *Fraud Diamond, Accounting Fraud, Corporate Governance Mechanism*



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## **PENGARUH PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY TERHADAP FIRM'S VALUE DENGAN EARNING MANAGEMENT SEBAGAI VARIABEL MODERATING**

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### **ABSTRACT**

*The purpose of this reserach is to analyze the influence of corporate social responsibility to firm's value, the influence of earning management accrual as the moderating variable in relations between corporate social responsibility and firm's value and the influence of earning management real as the moderating variable in relations between corporate social responsibility and firm's value. The sample of this research are the mining firms listed in Indonesia Stock Exchange in 2009 – 2013. The samples are collected using purposive sampling method. Data analyzed by classic assumption tests and examination hypothesis by multiple linier regression method. Data analyzed used SPSS v. 18.0.*

*The result of this research is that (1) corporate social responsibility, firm's size, independence board of directors, and leverage has no significant influence to firm's value. (2) the higher level of earnings management accrual has no influence to moderate corporate social responsibility and firm's value with negative direction. (3) the higher level of earnings management real has no influence to moderate corporate social responsibility and firm's value with positive direction.*

**Keyword** : *corporate social responsibility, firm's value, earning management accrual, earning management real, independence board of directors, firm's size, leverage*

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## **PENGARUH FIRM SIZE, GOOD CORPORATE GOVERNANCE, DAN BUSINESS RISK TERHADAP FINANCIAL PERFORMANCE DENGAN CORPORATE SOCIAL RESPONSIBILITY SEBAGAI VARIABEL MODERASI**

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### **ABSTRACT**

*The aims of this research was to prove empirically that firm size, good corporate governance, and business risk affect the financial performance with corporate social responsibility as a moderation variable. The population were all the manufacture company listed on the Indonesia Stock Exchange period 2014-2015, while there are 108 samples for this research. The variable used was firm size, good corporate governance, business risk, corporate social responsibility, financial performance. Analysis techniques used partial least square (PLS). The results showed that 1) size, good corporate governance, and business risk had effect on financial performance; 2) size had effect on good corporate governance; 3) good corporate governance had effect on business risk; 4) corporate social responsibility was proven as moderating variable towards relationship between GCG and business risk; 5) and good corporate governance and business risk weren't a intervening variable. This result might help companies to increase the implementation of good corporate governance and corporate social responsibility, even might help investors to make the investment decision.*

**Keywords :** Business Risk, CSR, Financial Performance, GCG, Size

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## FRAUD PADA INDUSTRI ASURANSI

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### Abstract

*The Insurance programe is a solution for anticipate cost of health is expensive, with risk change position mechanism for individual become groups. The insurance industry could be fraud activity area, it just going by policyholders have affect to loss of company up to US\$ 80 billion per years. Consider about large affect of it, have to identification of fraud so that get to determine models for preventive and combat. Using qualitative descriptive method for analyse past research and empirical data fraud so that give a full description to result show that false claim is dominate fraud activity, falsification of document and there is involvement of third side. Fraud is happen by economic factor is urgent, with making do opportunity and deteriorate of greedy to policyholders. The preventive measure with solidation of regulation, firm of internal control, and involvement policy in invetigation. The measure of anti-fraud is screening, investigation, and negotiation.*

**Keywords :** *claim, combat, fraud, insurance, preventive*

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## **Dimensi *Fraud Diamond* Dan Perilaku Kecurangan Akademik Pada Mahasiswa Magister Akuntansi Di Surabaya**

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**Abstract:** *This Study examined the dimensions of fraud diamond to explain the behavior of academic fraud at four universities in Surabaya, which has a Master Degree of Accounting. The samples were 84 students and the data obtained from a questionnaire survey method possible. The findings of the study showed that the academic pressure and rationalization has no influence on academic fraud, while opportunities and the capability to influence the behavior if academic fraud.*

**Keywords:** *Fraud diamond, Academic fraud behavior*





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## **ANALISIS PERSEPSI AKADEMISI DAN PRAKTISI TERHADAP FRAUD SERTA PERAN WHISTLEBLOWING SEBAGAI UPAYA PENCEGAHAN DAN PENDETEKSIAN FRAUD**

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### **ABSTRACT**

*The purpose of this study was to examine more deeply how the perception of academics (professors and students) and practitioners of the accounting practices of fraud as well as the role of whistleblowing for prevention and detection of fraud. This type of research is using qualitative methods using natural setting that aims to describe the circumstances (phenomenon) that happens. The data analysis technique used is data collection, data reduction, a data display and conclusion drawing / verifying. Based on the results of research and discussion concluded that the perception of academics (professors and students) accounting and practitioners are almost entirely have to have a good understanding of fraud and whistleblowing for prevention and detection of fraud. This indicates that of University of Muhammadiyah Sidoarjo has the potential to become a whistleblower and for PT. PG Candi Baru shows that this company has the potential to further improve good governance in the public sector because with a good understanding of these conditions, the potential for the occurrence of acts of fraud will getting smaller*

**Keywords:** Whistleblowing, Prevention and Detection, Fraud



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## **Pengaruh *Good Corporate Governance* terhadap Pemilihan Auditor pada Perusahaan yang Terdaftar di BEI Periode 2013-2015**

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### **Abstrak**

**Abstrak:** *The purpose of this study is to determine the effect of good corporate governance (GCG) to selection of auditors Big 4 or Non Big 4. This study use quantitative approach for solving the problem formulation. This study took a sample of data from companies listed on the Indonesia Stock Exchange during 2013-2015 except banking and financial sector which publishes an annual report. The samples used in the study were 799 companies. The study is using binary logistic test. This test is performed by assess the fit model, Cox and Snell's as well as R Square parameter estimation and interpretation.*

*The results of this study found that the audit committee variables and Block Shareholder has a positive relationship to auditor choice. Stock price variable has a significant positive influence on the rate of 10%, while variable family firm has no effect on auditor choice.*

**Keywords:** *Good Corporate Governance, Auditor Choice, Audit Committee, Stock Price, Family Firm*



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## ***Apakah Fungsi Pengawasan Pada Tata Kelola Perusahaan Dapat Menurunkan Kelengketan Biaya?***

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### ***Abstract:***

*One of the goals of Sustainable Development Goals is responsible production and consumption, including adopting sustainable business practices and reporting. It leads management to effective resource allocation decision making. Meanwhile, asymmetric behavior of expense, such as expense stickiness may interfere the decision. This research is aim to test whether or not expense stickiness happened and whether corporate governance may reduce it. This research finds that SGA expense does sticky in manufacturing company in Indonesia in 2011 -2015. Moreover, this reserach provides evidences that effective oversight corporate governance is able to reduce expense stickiness. It found that board of commissioner composition, commissioner independence, board of director composition, and audit quality are able to reduce the expense stickiness. First, the oversight authority of board of commissioner towards board of director may leads to supervised and controlled decision. Second, the perspective of external commissioner enables the objective insight for the management and mitigating the agency problem. Thirdly, the effective director's working load allows them to understanding the company thoroughly. It leads to rigorous decision regarding resource. Lastly, high external audit quality leads us to findings or insight for the management.*

### ***Keywords:***

*Board of Commissioner Independence, Board of Director Composition, Corporate Governance, Expense Stickiness, Oversight of Board of Commissioner.*



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# PAK



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## **DETERMINAN PENGGUNAAN AKTUAL PERANGKAT LUNAK AKUNTANSI PENDEKATAN *TECHNOLOGY ACCEPTANCE MODEL***

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**Abstract:** *The research objective test the effect of computer skills, perception, attitude and interest in using accounting software in the Technology Acceptance Model approach.*

*Survey with the object College of Economics Indonesia Surabaya accounting student teaching year 2014/2015 which has been using accounting software, with a measurement construct computer literacy, perceived ease of use, perceived usefulness, attitudes, interests, and the actual use of accounting software, using a questionnaire for primary data collection a sample of 104 students.*

*The results of the analysis using structural equation modeling – partial least squares showed that the ability to use a computer positive effect on perceived ease. Perceived ease and perceived usefulness positively affects the attitude of users. The attitude of the positive influence on the behavior of interest. Interests positive influence on the behavior of actual usage. While the ability to use a computer do not affect the perceptions of the usefulness of accounting software.*

**Keywords:** *Accounting software, Computer self efficacy, Technology Acceptance Model.*

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***The Influence of Background when Entered University and Active to Follow  
Assistance toward Academic Achievement Student  
(Study of Accounting Department of Brawijaya University Malang's Student  
Who Entering in The Years of 2008)***

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***Abstract***

*The aim of this research is to reveal the influence of student's background when entered university are the entrance, the priority option to choose field of study, majoring of the high school, mathematics value in high school, and other factor is active to follow assistance toward academic achievement accounting student, that explain as value quantitative accounting and Grade Point Advantage. The population of the research is undergraduate students of the Department of Accounting, Faculty of Economy and Business, University of Brawijaya, entering in 2008, still enlisted as active student, and is having auditing practice course. The data of the research is taken by using questionnaire as primary data. The questionnaires given are 170 but only 137 which meet the criteria purposive sampling and are used as sample. This research uses multiple regression analysis to analyze its variables. Result of the research show that only university recruitment's way and active to follow assistance that has significant influence on the academic achievement for Accounting Student with 5% significance tolerance. From five independent variables, active to follow assistance that have most influence the others.*

**Keywords:** *The entrance, the priority option to choose field of study, majoring of the high school, mathematics value in high school, active assistance, academic achievement in quantitative accounting, Grade Point Advantage.*





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## **MENGANALOGIKAN MAKNA TIGA HURUF AKSARA JAWA (HA, NA, NGA) DALAM KAJIAN ILMU AKUNTANSI(STUDI HERMENEUTIK)**

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**Abstrak :** Penelitian ini bertujuan untuk menganalogikan makna tiga huruf aksara jawa (Ha, Na dan Nga) dalam kajian ilmu akuntansi. Metode Penelitian ini menggunakan metode hermeneutik. Fokus analisis hermeneutik pada informan sebagai sumber data penelitian yang digunakan untuk menemukan perspektif baru. Sumber data yang digunakan dalam penelitian ini adalah penafsiran dari informan mengenai makna dari masing-masing aksara jawa. Hasil penelitian menunjukkan bahwa makna aksara jawa dapat dianalogikan ke dalam dunia ilmiah yakni bidang akuntansi, hal itu dapat dibuktikan dengan bagaimana seorang ilmuan akuntan menjalani profesinya dengan tetap mengedepankan budi pekerti yang baik seperti halnya dalam penerapan bahasa jawa nilai luhur dan budi pekerti sangat ditekankan.

Kata kunci (*Keywords*) : Tiga huruf aksara jawa (Ha, Na dan Nga), Kajian ilmu akuntansi.



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## ETHICS EDUCATION AND MORAL DEVELOPMENT OF ACCOUNTING STUDENTS

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### ***Abstrak***

Penelitian ini bertujuan untuk memahami perbedaan pendidikan etika pada tahapan perkembangan moral mahasiswa akuntansi yang terdiri dari level I (*pre-conventional*), level 2 (*conventional*), dan level 3 (*post-conventional*). Penelitian ini dikategorikan sebagai penelitian kuantitatif dengan menggunakan metode survey yang dilakukan di Universitas X di kota Malang. Sampel penelitian ini sebanyak 176 mahasiswa akuntansi. *Sampling method* menggunakan teknik *proportional random sampling*. Instrumen yang digunakan dalam penelitian ini menggunakan kuesioner/angket untuk variabel pendidikan etika sedangkan untuk variabel perkembangan moral menggunakan *defining issues test*. Hasil penelitian menunjukkan bahwa pendidikan etika mahasiswa akuntansi berbeda antara level I (*pre-conventional*), level 2 (*conventional*) dan level 3 (*post-conventional*).

***Kata kunci: Perkembangan moral, pendidikan etika, akuntansi***

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## **FAKTOR – FAKTOR YANG MEMPENGARUHI MOTIVASI TERHADAP MINATMAHASISWA PERGURUAN TINGGI DI SURABAYA PRODI AKUNTANSI UNTUK MENGIKUTI PENDIDIKAN PROFESI AKUNTANSI (PPAk) DAN BEKERJA DI RUANG LINGKUP AKUNTANSI**

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### **ABSTRACT**

*This study aims to analyze and provide empirical evidence about the effect of career motivation, motivation quality, economic motivation and achievement motivation on student interests in accounting to follow PPAk education and work in the scope of accounting.*

*This study used 125 students majoring in accounting S1 in Private Colleges still active until the academic year 2015/2016, both of the regular morning and afternoon regular. The method used quantitative description. Samples obtained by incidental sampling method. The research data obtained by using a questionnaire and then analyzed by multiple regression analysis.*

*The results are (1) The first hypothesis is accepted because there is a positive influence of the career motivation of student interest in accounting to follow PPAk education, (2) The second hypothesis is accepted because there is a positive influence of the motivation quality of student interest in accounting to follow PPAk education, (3) the third hypothesis is acceptable because there is a positive influence of the economic motivation of student interest in accounting to follow PPAk education, (4) the hypothesis fourth accepted because there is a positive influence of the motivation of achievement against of student interest in accounting to follow PPAk education, (5) the hypothesis fifth was rejected because no influence negative of career motivation against the interest of accounting students to work in the scope of accounting, (6) hypothesis sixth acceptable because there is a positive influence on the motivation of quality to interest accounting students to work in the scope of accounting, (7) hypothesis seventh acceptable because there is a positive effect of economic motivation to interest accounting students to work in the scope of accounting, and (8) the eighth hypothesis is accepted because there is a positive influence on the motivation of achievement against the interest of accounting accounting students to work in the scope of accounting.*

**Keywords : motivation, interest.**



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## **AKUNTANSI FORENSIK: TELAAH EMPIRIS PENERAPAN DALAM KURIKULUM AKUNTANSI**

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### **ABSTRACT**

*The main objective of this study was to determine whether there are differences in the application of the teaching of forensic accounting in the accounting curriculum. This study uses a simple random sampling by distributing questionnaires for accounting lecturer in public and private universities with accreditation A. Observation data obtained as many as 63. The variables used were the relevance of teaching, teaching benefits, obstacles teaching, teaching materials, and learning mechanisms. Analysis techniques using Independent Sample T Test. The results showed that there is a difference between public and private universities in terms of teaching the relevance, benefits of teaching, teaching materials and learning mechanisms forensic accounting and there is no difference between public and private universities for teaching barriers forensic accounting.*

*Keywords: forensic accounting, relevance of teaching, teaching benefits, obstacles teaching, teaching materials, learning mechanisms*

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## **PENGEMBANGAN MULTIMEDIA INTERAKTIF DENGAN MUATAN SAK-ETAP MATAPELAJARAN AKUNTANSI DI SMK**

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**Abstract:** The aims of this research are to develop multimedia interactive for accounting subject especially for accounting cycle trading company, and to examine the effectiveness of this multimedia. The development method is using Borg and Gall model which have been modified, as follows: (1) Need Analysis; (2) Product Development; (3) Expert Validation; (4) Product Revision I; (5) Field Trial; (6) Product Revision II, (7) Final Product. Results of interactive multimedia development that have been examined to media expert are 98,75%, 1<sup>st</sup> material expert is 95%, 2<sup>nd</sup> material expert is 83,75%, and field trial is 82,26. Therefore, it can be concluded that the interactive multimedia feasible to be used at SMK Muhammadiyah 5 Kepanjen. According to of 23 students under investigated, 21 students (91,30%) have achieved SKM while 2 students (8,7%) have not fullfiled SKM. Therefore this media its effective to enhance students perfomance. The recommendation that is proposed for the next developer is developing interactive multimedia with other material and examine the effectivity for larger respondent.

**Keywords:** Development, Multimedia, Interactive, Accounting

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## KESIAPAN PENERAPAN KONVERGENSI PSAK KE IFRS TAHUN PADA AKUNTAN PENDIDIK

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### **Abstract**

*This study is a survey of Accounting Educators (Lecturer) in Surabaya. The purpose of this study is the extent intellectual, availability of education, motivation to learn the language factor as variables moderating influence on the understanding of accountants educator in Surabaya. The population used in this study was 20 university and high school in Surabaya where each university awarded 5 questionnaire so that the total population is 100 accounting educators. the sampling methods such as purposive sampling. Research using analytical tools Moderating Regression Analysis. The results of this study is that intelligence has no effect and no significant effect on the level of understanding of the IFRS. While the availability of education significantly influence the understanding of the IFRS. The language factor had no effect and not significant to the understanding of IFRS. Likewise, the motivation to learn the test results stating no effect and is not significant to the understanding of IFRS, the above may be caused by many factors beyond the factor of intellectual, language and learning motivation factor that affects the individual's life.*

**Keywords:** *availability of education, intellectual, the language factor, the motivation, the understanding of the IFRS.*

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# PPJK



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## **TAX AMNESTY: BAD OR GOOD ?**

### ***Persepsi Akuntan Pendidik Terhadap Implementasi Tax Amnesty di Indonesia***

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### ***Abstract***

**Abstract:** Implementation of tax amnesty is one of the latest policy of the taxation field in Indonesia. However, the existence of this policy led to the perception that diverse. A perception is considered important because it can be used as a material consideration. This study aims to explore the perception of accounting educators regarding tax amnesty. Researchers used descriptive qualitative method by respondent accounting educators at the University Trunojoyo Madura who understand tax amnesty. Researchers use interviewing techniques in the acquisition of information from respondents. In this study it was found that the different perception of accounting educators. For some respondents this is good policy to be implemented because they are deemed to have benefits, but for some other respondents this policy should not be applied because of seeing the negative impact caused. Given this research are expected authorities may make the perception of accountants educators as one of the considerations in policy-making for the future.

**Keywords:** accounting educator, perception, tax amnesty

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## **PENGARUH KARAKTERISTIK PERUSAHAAN, SALES GROWTH DAN CSR TERHADAP TAX AVOIDANCE**

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### **Abstract**

***Tax avoidance is an effort to minimize the tax burden by exploiting weaknesses (loophole) of tax laws. This study aims to examine further the influence of the characteristics of the company, sales growth and Corporate Social Responsibility (CSR) against tax avoidance. In this study the characteristics of companies using the variable firm size, firm age, independent directors and audit committee. In addition to these variables also mentioned other independent variables, namely sales growth and CSR are expected to give effect to tax avoidance as dependent variables proxied through Cash Effective Tax Rates (CETR). Sources of data in this research is data of annual financial statements (annual report) manufacturing base and chemical industry sectors listed on the Indonesia Stock Exchange (BEI) as many as 67 company year period 2013-2015. Total population gained as much as 201 companies, the next sample is obtained by purposive sampling technique that generates the sample of 99 companies to do further research. The analysis technique used is multiple regression analysis. These results indicate that the age of the firm and the audit committee influence on tax avoidance. While the size of the company, the independent commissioner, sales growth and CSR has no effect on tax avoidance.***

***Keywords: characteristics of the company, sales growth, CSR, tax avoidance***



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## **Keadilan Pajak Berdasarkan Perspektif Pengusaha UMKM Studi Kasus Pasar Atom Surabaya**

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### *Abstrak*

*Beberapa penelitian terdahulu menyatakan bahwa PP 46 Tahun 2013 dianggap tidak adil bagi pelaku Usaha Mikro, Kecil, dan Menengah (UMKM). Hal ini terjadi karena konsep pajak final sebesar satu persen dikenakan berdasarkan omzet tanpa melihat apakah ada tambahan kemampuan ekonomis bagi UMKM. PP Nomor 46 tahun 2013 ini sudah berlaku selama tiga tahun, menurut pandangan peneliti PP tersebut memerlukan adanya evaluasi baik dari pengusaha UMKM maupun dari pemerintah. Berdasarkan hal tersebut, tujuan penelitian ini adalah melakukan evaluasi pengenaan PPh final dengan tarif satu persen dari perspektif pengusaha UMKM di Pasar Atom Surabaya. Penelitian ini menggunakan pendekatan kualitatif, purposive sampling, khususnya pendekatan studi kasus pada pengusaha UMKM di pasar atom Surabaya. Hasil penelitian menunjukkan bahwa menurut perspektif pengusaha UMKM, belum terjadi keadilan dalam penerapan PP 46 Tahun 2013. Seharusnya keadilan terjadi jika jumlah pajak yang dibayarkan sejalan dengan perkembangan omzetnya. Selain itu, pengusaha UMKM lain dengan omzet besar meskipun bukan berbentuk toko tetap juga seharusnya dikenakan pajak.*

*Kata kunci: keadilan pajak, pajak final, pajak UMKM, PP 46 Tahun 2013*

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## **MENYELAMI KESADARAN WAJIB PAJAK PENGUSAHA INDEKOS ATAS KE(TIDAK)PATUHAN PEMBAYARAN PAJAK USAHANYA**

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### **Abstrak**

*Penelitian ini berupaya untuk mengeksplorasi dan mengurai kesadaran wajib pajak pengusaha indekos atas ke(tidak)patuhan perpajakannya, yang berpotensi dalam peningkatan Pendapatan Asli Daerah (PAD) Kabupaten Kediri. Penelitian ini menggunakan penelitian kualitatif, paradigma interpretatif dengan metode penelitian fenomenologi transendental untuk mengupas kesadaran individu yaitu para pengusaha indekos (jumlah kamar lebih dari sepuluh). Situs penelitian ini terletak di wilayah “Kampung Inggris” Kecamatan Pare, Kabupaten Kediri, dengan jumlah informan kunci sebanyak tiga wajib pajak yang dikupas kesadarannya serta beberapa informan pendukung. Hasil penelitian menunjukkan masih terdapat Wajib Pajak Indekos yang belum terdaftar di Dinas Pendapatan Kabupaten Kediri, Wajib Pajak yang sudah terdaftar pun masih berusaha melakukan praktik perlawanan terhadap pajak yang memperlihatkan kurangnya kepatuhan wajib pajak, ketentuan pengenaan pajak kepada para pengusaha indekos dengan jumlah kamar lebih dari sepuluh dirasa kurang adil dan relevan sehingga membuat wajib pajak acuh terhadap kewajiban perpajakannya.*

**Kata Kunci:** kepatuhan, kesadaran wajib pajak, pajak indekos

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***Pengaruh Tax Amnesty dan Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak Badan Dengan Kondisi Keuangan Sebagai Variabel Pemoderasi***

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***Abstract: This study aimed to analyze the influence Tax amnesties and awareness of the taxpayer on the financial condition and taxpayer compliance, analyze the influence of financial condition on tax compliance and to analyze the influence of the influence Tax amnesties and awareness of taxpayers on tax compliance with financial conditions as moderating. Analysis techniques using Equation structural modeling. The analysis showed that the Tax amnesties and awareness taxpayer a significant effect on the financial condition and taxpayer compliance. The financial condition of significant effect on tax compliance.***

***Financial condition capable of mediating influence Tax amnesties and awareness required on tax compliance. The financial condition can strengthen the relationship between the Tax amnesties and awareness of taxpayers with tax compliance in paying taxes. If the taxpayer has the willingness to pay the tax compliance in paying taxes will be high when supported with taxpayer's financial condition was good.***

***Keyword: financial condition, tax amnesty, taxpayer awareness, tax compliance***





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## **Tax Amnesty: Strategi Membawa Kembali Harta Anak Bangsa**

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### **Abstract**

*Tax Amnesty is the latest government policy to accelerate economic performance in Indonesia. The main goal is to list a new set of database of taxpayers and to repatriate the Indonesian wealth onshore. The government's target of repatriation is to reach IDR 1000 trillion, but, the repatriation achievement in first period of these scheme is far from the target. This study uses qualitative method with critical thinking analysis. In depth interview with the officials of Directorate General of Taxation is used as an instrument of data collection, complemented by secondary data and literature review. The result shows that the government has implemented several strategies: creating appropriate investment and economic environment by providing investment in the financial sector, capital markets and infrastructure projects; creating investments by cooperation with private sector business; building nasionalism within the Indonesia citizen to develop the nation and working on diplomatic channel for the international asset repatriation.*

**Kata kunci:** deklarasi, repatriasi, strategi, tax amnesty



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## **POTRET ANTUSIASME PENERAPAN AMNESTI PAJAK DI KANTOR PELAYANAN PAJAK PRATAMA PAMEKASAN**

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### **Abstrak**

*Amnesti Pajak merupakan upaya dari pemerintah untuk menyadarkan kelompok wajib pajak dengan waktu yang terbatas dalam membayar pajak sesuai dengan jumlah yang ditetapkan, dari hal tersebut dibebaskan kewajiban pajak untuk masa pajak di periode sebelumnya termasuk bunga dan denda, serta dibebaskan juga dari tuntutan hukum. Tujuan dari tugas akhir ini adalah untuk mengetahui mekanisme pelaksanaan amnesti pajak, antusiasme wajib pajak dalam mengikuti amnesti pajak, dan kendala amnesti pajak di Kantor Pelayanan Pajak Pratama Pamekasan. Pada tugas akhir ini penulis menggunakan pendekatan deskriptif kualitatif dengan sumber data primer dan sekunder. Proses dari teknik pengumpulan data dari tugas akhir ini dengan observasi, wawancara, serta dokumentasi. Simpulan dari tugas akhir ini yaitu mekanisme pelaksanaan amnesti pajak sudah sesuai dengan Undang-Undang dan peraturan yang berlaku. Wajib pajak sangat antusias dalam mengikuti program amnesti pajak. Kendala yang terjadi dalam pelaksanaan amnesti pajak tidak sepenuhnya berasal dari Kantor Pelayanan Pajak melainkan juga dapat timbul dari wajib pajak itu sendiri.*

**Kata Kunci :** *Antusiasme, Amnesti Pajak, Kendala, KPP Pratama Pamekasan, Mekanisme*



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## ***Identitas dan logika institusional: studi kasus pengembangan dan implementasi “e-Audit utilities” oleh pemeriksa pajak***

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**Kementerian Keuangan**

***Tulisan ini adalah pendapat pribadi penulis, tidak berkaitan dengan kebijakan  
instansi penulis bekerja***

### **Abstrak**

*This study is an attempt to understand (verstehen) the interplay between identity of tax auditors as the actor in an organization with an institutional logic in the development and implementation of “e-Audit Utilities.” This software is an application of the principles of computer-assisted audit techniques specifically deployed for tax audits. It was developed internally by the tax auditors in the Directorate General of Taxation as Indonesian tax authority. This study uses qualitative-interpretive approach with case study design. Data corpus includes secondary data in the form of a wider system documentation including various legislations, operation manuals of the application and the related standard operating procedures. Discourse analysis is used as data analysis technique to discuss the research data, to explore the research findings and to present the results of study. The findings showed that identity associated with certain profession (in this case: tax auditors) can create an institutional logic that contributes to the formation of a relatively permanent series of practices, knowledge and tools (computer applications) that can be institutionalized at the organizational level. The speculation over this situation is to what extent the institutional logic would withstand to remain part of the organizational components as a whole.*

**Kata Kunci:** audit, perangkat, pajak, pemeriksaan

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## **PENGARUH KECAKAPAN MANAJERIAL, INSENTIF MANAJER, DAN KOMISARIS INDEPENDEN TERHADAP PENGHINDARAN PAJAK**

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### **ABSTRACT**

*Income a country most obtained from taxes obtained from his resident. On one side the existence of charges this tax imposes companies in indonesia including manufacturing companies .Important for the government and policymakers to fix a regulation on taxation that the act of tax evasion can be reduced. The purpose of this research is to analyze how the influence of skill managerial, incentives manager, and independent commissioner to tax avoidance.*

*Population in this research is manufacturing companies who registered at the indonesian stock exchange in 2010 - 2014 by the number of 128 company .The determination of sample are chosen in the research uses a method of purposive sampling .Testing the influence of skill managerial , incentives manager , and independent commissioner to tax avoidance in analysis tested use test linear regression multiple with the help of software spss 20.0.*

*The result showed there are 46 companies meet the criteria purposive sampling set in research.The results showed that managerial negative skills influential significantly to tax avoidance, incentives manager it has some positive effects significantly to tax avoidance, and positive insignificant between independent commissioner and tax avoidance.*

**Keywords:** *managerial skills, incentives manager, good corporate governance, tax evasion , data envelopment analysis*

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## **PENGARUH PERSEPSI PKP ATAS PENERAPAN KEBIJAKAN FAKTUR PAJAK, DAN PELAYANAN FISKUS TERHADAP KEPATUHAN FORMAL DI KPP PRATAMA SURABAYA RUNGKUT**

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### **ABSTRACT**

*This study aims to see the influence: perception of taxable enterprise on the implementation of tax invoice policy, and service tax authorities on formal compliance. This study was conducted using a quantitative approach. Primary data obtained by distributing questionnaires to 94 respondents from the active taxable enterprises on KPP Pratama Surabaya Rungkut.*

*The questionnaire that has been collected and analyzed using SPSS (Statistical Product and Service Solution) version 13. The analysis technique used is multiple linear regression analysis. Test the quality of data consisting of validity and reliability, subsequently performed classical assumption in the form of normality test, multicollinearity, and heteroscedasticity test, then test the hypothesis by multiple linear regression to examine the effect of perception of taxable enterprise on the implementation of tax invoice policy, and service tax authorities on formal compliance.*

*The results of these tests demonstrate perception of taxable enterprise on the implementation of tax invoice policy have significant effect on formal compliance. While the service tax authorities has no effect on formal compliance*

**Keywords:** *Perception of Taxable Enterprise, Tax Invoice, Service Tax Authorities, Formal Compliance*

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## **CSR SEBAGAI DEDUCTIBLE EXPENSE: SINERGI PERUSAHAAN DENGAN PEMERINTAH SEBAGAI UPAYA MEWUJUDKAN SDGs MELALUI INSENTIF FISKAL**

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**Abstract:** *This article aims to discuss the synergy of companies and governments in realizing the SDGs through fiscal incentives in the form of CSR as a deductible expense. To achieve these objectives, set out the steps as follows: (1) Identify the relevant taxation legislation on CSR tax incentives; (2) Implementation of CSR as a deductible expense (3) analyze CSR as a deductible expense as a form of government and corporate synergy in realizing SDGs. This research is a descriptive study using secondary data. Data collected by means of literature study, documentation and subjective-intuitive. The result of analysis showed that the government motivate companies to improve CSR program by providing fiscal incentives such as tax deductions. Some costs of CSR undertaken by the company in the form of waste treatment costs; the cost of scholarships; apprenticeship and training; contribution in the framework of the national disaster management; Contribution in the framework of research and development conducted in Indonesia; Social infrastructure development costs; Donations of educational facilities; Donations in order to develop a health are deductible expense of the gross income, which in turn can save on taxes.*

**Keywords:** *SDGs, CSR, tax incentives, deductible expense*





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# SIAEP



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## **MEMAKNAI KODE ETIK AKUNTAN PUBLIK DARI PERSPEKTIF BUDAYA JAWA DI WILAYAH JAWA TIMUR: SEBUAH STUDI ETNOGRAFI**

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### **ABSTRACT**

*This research tried to give an interpretation of how to uphold the code of ethics public accountant practice in local culture point of view. The difference in this research with previous research is the focus of this research discusses the implementation of the code of ethic public accountant in the Javanese cultural environment. This research used ethnography method in gradual chronological plot that will provide a description and meaning of independence behavior of Javanese Auditors and Accounting Lecturers in reality to become an interpretive paradigm domain. This research shows that the Javanese cultural ethics are strengthen the implementation of five principles in the professional ethics of public accountants. An incorrect understanding related to these Javanese culture ethics become an obstacle to the establishment of the code of ethics public accountant in the Javanese cultural environment. This research can be a practical guide for those Javanese who are already or will be involved in the public accounting profession to uphold the code of ethics of public accountants in Javanese cultural environment in East Java.*

**Keywords:** *Code of Ethics Public Accountant, Ethnography, Independence, Javanese Culture Ethic Value*

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## ***Faktor-faktor yang Mempengaruhi Kecenderungan Kecurangan Laporan Keuangan pada Perusahaan Property, Real Estate, dan Building Construction yang Terdaftar di BEI***

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### ***Abstract***

*This study aimed to analyze the factors that influence the tendency of fraudulent financial statement with analysis of the fraud triangle. This study analyzed the pressure side with variables by financial stability, external pressure and financial targets, then the opportunity side with variables by nature of industry and ineffective monitoring, and the last side is rationalization. For each variables using proxied for the measurement. The sample total was 41 companies. The samples used by the company of property, real estate and building construction which listed at Indonesia Stock Exchange in the 2013-2015 period.*

*The result showed that the variable of financial stability as measured by the ratio of asset change and variable of external pressure as measured by leverage did not find the influence on tendency of fraudulent financial statement. While, variables of financial target as measured by ROA, nature of industry as measured by inventory, ineffective monitoring as measured by BDOUT and rationalization as measured by audit report show that influence on tendency of fraudulent financial statement.*

***Keywords: fraudulent financial statement, financial stability, external pressure, financial target, nature of industry, ineffective monitoring, rationalization***



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## **Pengaruh Image dan Pengendalian Internal Klien terhadap Identifikasi Auditor pada Klien**

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### ***Abstract***

*Understanding auditor of a client whether it is accepted or refused is an important thing to provide auditor accumulating competent data to assess fairness of financial reports. Auditor could identify client using image and internal control. Using social identity theory, this research will get a deep result of the influence of image and internal control to client identification for auditor can make a decision to accept or refuse a client. Using 15 participants to answer 4 cases, this experiment research gave results that image client influenced to identification client, but internal control did not influence to identification client.*

***Keywords: image, internal control, client identification, social identity theory***



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## **DETERMINAN VOLUNTARY AUDITOR SWITCHING (STUDI EMPIRIS PADA INDEKS KOMPAS 100 TAHUN 2013-2015)**

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### ***Abstract***

*The purpose of this research is to find empirical evidence on the factors that influence the voluntary auditor switching in Indonesia. The factors used in this research is client size, growth size, financial distress, management rotation, and audit opinion. The data is collected using purposive sampling method with total sample 67 with the observation period for 3 years the total number of observations is 201 sample. Logistic regression is used to analyse the data obtained. Based on the hypothesis testing the result shows that client size, growth client, financial distress, management rotation, and audit opinion affect the auditor switching.*

**Keywords:** *client size, growth size, financial distress, management rotation, audit opinion, auditor switching*



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## **STUDI EMPIRIS ANALISIS VARIABEL – VARIABEL YANG MEMENGARUHI HASIL PEMERIKSAAN AUDITOR SEKTOR PUBLIK DI KANTOR INSPEKTORAT SE-MALANG RAYA**

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### ***Abstract***

*This research aims to testify the effect of auditor's principles to the quality of inspection's result generated by public sector auditors. APIP's audit standard is regulated in Peraturan Menteri Negara Pendayagunaan Aparatur Negara (PERMENPAN) Nomor PER/05/M.PAN/03/2008 is a reference in doing audit activity. The standard contains about rules how the public sector auditors should always have certain attitudes in doing their duty to increase the quality of the audit result. On the other hand, with the presence of the standard, society or the report users can assess how far the government has obeyed the prevailed standard. The behavior principles that apply for auditors to generate higher quality of inspection's result quality are working experience, independency, objectivity, integrity, and competency.*

**Key words:** *audit, inspenction's result quality, working experience, independency, objectivity, integrity, competency*





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## **FAKTOR-FAKTOR YANG MEMPENGARUHI KECURANGAN LAPORAN KEUANGAN DENGAN ANALISIS *FRAUD TRIANGLE* PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2011-2015**

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### ***Abstrak***

**Abstract:** *This research aims to examine, analyze, and obtain evidence the influences factors in fraud triangle to financial statement fraud on Manufacturing Companies that Listed on Indonesia Stock Exchange. This research's population are Manufacturing Companies that Listed on Indonesia Stock Exchange Period 2011-2015. In this research using purposive sampling method to determine the samples. Total sample of this research are 57 companies. This research uses logistic regression analysis to examine the effects of various independent variables on financial statement fraud. The independent variables in this research are factors in fraud triangle. The result of this research indicated that financial stability influences the financial statement fraud. However, other variabel like external pressure, personal financial need, financial targets, nature of the industry, effective monitoring, and rationalization were not influence on financial statement fraud.*

**Keywords:** *Financial statement fraud, fraud triangle, pressure, opportunity, rationalization*

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**PENGARUH *FINANCIAL DISTRESS*, PERTUMBUHAN PERUSAHAAN,  
RENTABILITAS, UKURAN KAP, DAN UKURAN PERUSAHAAN  
TERHADAP PERGANTIAN AUDITOR  
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**ABSTRACT**

*The study aims to examine and analyze the effect of financial distress, growth of company, profitability, audit firm size and firm size on the change of auditors. This research is the study of quantitative. The type of data is quantitative data and the source of data is secondary data. This study was conducted on manufacturing companies which listed in Indonesia Stock Exchange during 2008-2015, the number of observations were 52 sample obtained by purposive sampling method. Data analysis techniques using logistic regression analysis. The result of study show that financial distress, growth of company and firm size had no effect on the change of auditors. Profitability and audit firm size had an effect on the change of auditors.*

**Keywords : Financial distress, Growth of company, Profitability, Audit Firm Size, Firm Size**

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## **PENGARUH KOMPETENSI DAN INDEPENDENSI TERHADAP KUALITAS AUDIT DENGAN ETIKA AUDITOR SEBAGAI VARIABEL MODERASI**

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### **ABSTRACT**

*This study examines the effect of competence and independence on audit quality and auditor ethics as moderating variable. The object of this study conducted at the Public Accounting Firm (KAP) region of Malang, and the implementation of the research conducted in 2015. Sumber data in this study using the internal data that is in the can by using a questionnaire / questionnaire.*

*Results of research among others Competence, Independence and Ethics effect on audit quality. This means that the Ethics auditor in performing the audit process is required to obtain and gather information to obtain a good audit quality and competence and independence sika is a good way of learning for an internal auditor who will make the rich auditor will audit techniques.*

*Variable auditor ethics are moderating variable. As the assumption that the auditors have the competence and independence of that high may affect the ethics of auditors to produce good quality audit. But auditors who have the competence and independence of adequate attitude then also affect ethics in producing quality audit.*

*Keyword: Competence, Independence, Ethics Auditor, Quality Audit.*



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## **Faktor-faktor yang Mempengaruhi Earning Management ( Studi Empiris pada Perusahaan LQ45 yang Terdaftar di Bursa Efek Indonesia Periode 2013-2015 )**

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### **Abstract**

*This study aims to determine the factors that influence earnings management in LQ45 companies listed on the Indonesian Stock Exchange in the period 2013-2015. The population in this study are all companies listed on the Indonesian Stock Exchange in 2013-2015. While the sample is a company incorporated in LQ45. The sampling technique is done by purposive sampling method. The sample are 28 companies with three years of observation. So the total sample studied was 84 companies. The data used are secondary data retrieved through technical documentation, that annual report of companies LQ45 years 2013-2015. The data were analyzed using multiple linear regression method. The results of this study indicate that (1) The size of the audit committee significant negative effect on earning management (2) Number of meetings of the audit committee significant negative effect on earning management (3) Financial Literacy competency audit committee no significant effect on earning management.*

**Keywords:** *The size of the audit committee, number of meetings of the audit committee, financial literacy competency audit committee, earning management*

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## PENGARUH PERGANTIAN MANAJEMEN, UKURAN PERUSAHAAN, DAN *FINANCIAL DISTRESS* TERHADAP *AUDITOR SWITCHING*

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### Abstrak

*Auditor switching* merupakan proses pergantian auditor yang dilakukan oleh perusahaan. *Auditor switching* di Indonesia dapat dilakukan secara *mandatory* maupun *voluntary*. *Auditor switching* secara *voluntary* inilah yang menimbulkan kecurigaan dari *stakeholder* untuk diketahui penyebabnya. Tujuan dari penelitian ini adalah untuk menganalisis pengaruh pergantian manajemen, ukuran perusahaan klien, dan *financial distress* terhadap *auditor switching*. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2010-2015 yang terdiri dari 141 perusahaan. Teknik pengambilan sampel adalah metode *purposive sampling* yang menghasilkan sampel sebanyak 21 perusahaan. Data yang digunakan berupa data sekunder dengan teknik dokumentasi. Metode analisis data menggunakan analisis statistik deskriptif dan analisis regresi logistik dengan  $\alpha$  0,05. Variabel independen dalam penelitian ini adalah pergantian manajemen, ukuran perusahaan klien, dan *financial distress*. Sementara variabel dependen dalam penelitian ini adalah hasil *auditor switching*. Hasil studi ini adalah sebagai berikut: (1) pergantian manajemen tidak berpengaruh signifikan terhadap *auditor switching*, (2) ukuran perusahaan klien tidak berpengaruh signifikan terhadap *auditor switching*, (3) *financial distress* berpengaruh arah negatif terhadap *auditor switching*.

**Kata kunci:** Pergantian manajemen, ukuran perusahaan klien, *financial distress*, dan *auditor switching*.



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## **PENGUJIAN EFEK URUTAN PADA INFORMASI SERI PANJANG: MITIGASI DENGAN DISKUSI KELOMPOK**

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### ***Abstract***

*This study aimed to examine the effects primacy of the information presented simultaneously with the order and different formats and how to mitigate the effects sequences with a group discussion. Primacy effect is the decision of a person with a weighting larger than the initial information further information. This study used an experimental design 2x2x2 between subjects with 85 students from Majoring in Accounting S1. The result of the research showed that: 1) take effect primacy on the decision-making of audit presented with a long series order; 2) occurs primacy effect on the audit decision making when information is presented simultaneously on the visualization format; 3) discussion groups can be used as a way to mitigate the effect of the order.*

**Keywords:** *Audit Group Discussions, Decisions Audit, Effects sequence, form of information, order of information*

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## **Pengembangan Aplikasi Laporan Keuangan dan Pajak Penghasilan bagi UMKM berbasis Web dan Android**

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### **ABSTRAK**

Tujuan jangka panjang penelitian ini adalah pelaku UMKM mampu memahami dan bersedia untuk menghitung, menyeter dan melaporkan kewajiban pajaknya berdasarkan peraturan yang berlaku dengan menggunakan aplikasi yang dikembangkan sehingga pendapatan Negara meningkat dari sektor ini menjadi *credible* (layak diberikan kredit) dan terdorong untuk mengembangkan usahanya memasuki sektor formal karena banyak sektor yang potensial, dengan membayar pajak, diharapkan dapat akses kredit dan permodalan dari perbankan. Populasi dalam penelitian ini adalah wajib pajak badan dan pribadi yang memenuhi kriteria dalam PP 46 Tahun 2013 di KPP Pratama Surabaya Mulyorejo dan Sukomanunggal. Metode Penelitian menggunakan metode penelitian kualitatif yang dipadukan dengan kuantitatif khususnya jika dilihat dari jenis data dan cara menganalisisnya. Sedangkan dalam Pengembangan Aplikasi berbasis Android, digunakan tahapan-tahapan berikut ; 1) Tahap Persiapan; 2) Tahap Analisis; 3) Tahap Perancangan; 4) Tahap Implementasi; 5) Tahap Pengujian dan 6) Tahap Pelaporan. Hasil penelitian menunjukkan bahwa secara umum pelaku UMKM sebagai informan menyadari bahwa mereka harus menyampaikan SPT tepat pada waktunya meskipun mereka tidak memahami tata cara perhiungan pajak yang dikenakan kepada mereka. Ada beberapa pelaku UMKM yang berupaya untuk memahami peraturan perpajakan dengan cara menghadiri sosialisasi-sosialisasi ataupun pelatihan pelatihan yang diadakan oleh Dirjen Pajak atau penyelenggara lain. Namun mayoritas UMKM masih setor seadanya. Penelitian ini juga mengembangkan aplikasi laporan keuangan dan pajak UMKM berbasis Android dan aplikasi web untuk administrator dan pelaporan. Pengujian telah dilakukan terhadap *sample* UMKM menggunakan perangkat tablet Android dari beberapa tipe smartphone. Berdasarkan pengujian dan pelaporan, penggunaan aplikasi laporan keuangan dan pajak bagi UMKM berbasis Android cukup efektif, dengan indikasi laporan hasil transaksi selama masa uji coba dihasilkan dengan baik.

Kata Kunci : Pajak Penghasilan, UMKM, Android

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## **ANALISIS VARIABEL-VARIABEL YANG MEMPENGARUHI KUALITAS HASIL PEMERIKSAAN (Studi Pada Insektorat Provinsi Kalimantan Selatan)**

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### **ABSTRACT**

*This research aims to analyze the effect of competence, continues education, the complexity of the task, professional skepticism, Objectivity, independence, due professional care and ethics of auditors to quality audit results.*

*The respondents were the 36 in auditors in the Inspectorate of South South Kalimantan Province. The questionnaires distributed 36 exemplars, and returned 36 exemplars or 100 %. The collected data analyzed with multiple linier regression with moderating variable analysis technique use a significance level of 5 % (0,05) through SPSS version 22,0*

*The result of this research that competence, continues education, the complexity of the task, professional skepticism, Objectivity, independence influence to quality audit results. While, professional care and ethics of auditors has not influence effect to quality audit results.*

**Keywords :** *quality audit results, competence, continues education, the complexity of the task, professional skepticism, Objectivity, independence, due professional care and ethics of auditors.*

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## **PREMATUR PROSEDUR AUDIT DALAM PERSPEKTIF TEORI ATRIBUSI**

*Sekar Mayangsari  
Universitas Trisakti*

### **ABSTRACT**

*The objectives of this research are to analyze the influence of time pressure, audit risk, materiality, professional commitment and locus of control that can affect on premature sign off audit procedures.*

*The population of this study are auditors' accounting firm in Jakarta. Samples of this study were taken by using a convenience sampling method. This study used primary data. The hypothesis test use multiple regression analysis.*

*The result of this research show that the time pressure has positive effect on premature sign off audit procedures, materiality and professional commitment have negative effect on premature sign off audit procedures while audit risk and locus of control don't have significantly effect on premature sign off audit procedures.*

**Keywords :** Auditor, Premature Sign off audit procedures, time pressure, audit risk, materiality, professional commitment, and locus of control.



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## **IMPLEMENTASI ENTERPRISE RESOURCE PLANNING (ERP) DAN EFEKTIVITAS PENGENDALIAN INTERNAL ATAS LAPORAN KEUANGAN**

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### **ABSTRACT**

*ERP is a software package which already changed the way data is collected, disseminated, and used. ERP systems also have a built-in control which in every transaction are supervised carefully. However, only few findings in accounting empirical research reveal the effect of ERP systems on internal control effectivity on financial statement. In this paper, we investigate the effect of ERP systems on internal control effectivity over financial statement which can be divided into entity-wide and account-level. This study is motivated by the implementation of Good Corporate Governance in Indonesia that emphasize on a good and sustained financial systems for a whole either public sector or private firms. Using annual reports of listed firms in Indonesia Stock Exchange and logistic regression technique, we find that ERP implementor firms reported fewer entity-wide internal control weaknesses than non ERP implementor. Hence, ERP implementation in Indonesia's firms still cannot be used to reduce account-level internal control weaknesses on financial statement.*

*Keywords: Enterprise Resource Planning, internal control effectivity on financial statement, entity-wide level, account-level.*



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## ***Persepsi Auditor Dalam Mendeteksi Creative Accounting (Studi Empiris pada Kantor Akuntan Publik di Kota Malang)***

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***Whedy Prasetyo***  
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### ***Abstract***

*His study aims to determine the perception of Auditors In Detecting Creative Accounting (Empirical Study On Public Accounting Firm in Malang). This study uses primary data collected from respondents' answers on questionnaires used in the study. Methods of data analysis using descriptive statistics, Quality Test Data, Test Classical Assumptions and Hypothesis Testing comprising anlysis Multiple Regression Methods. The results showed that the independence affect the ability of the Auditor in Detecting Creative Accounting, Systems Integrity and Objectivity affect the ability of the Auditor in Detecting Creative Accounting and Ethics Rules affect the ability of the Auditor in Detecting Creative Accounting.*

***Keywords:*** *Ability of Auditors, Ethics Rules, Creative Accounting, Independence, Integrity and Objectivity.*



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## ***Pengaruh Due Professional Care Terhadap Kualitas Audit dan Time Budget Pressure Sebagai Variabel Moderating***

**Devi Ratnasari, Sri Opti**  
**Universitas Trilogi**

*Abstract : This research aims to analyze empirically regarding the influence of due professional care to the quality of audits, and analyze empirically regarding the due professional care to the quality of audits which are moderated by time budget pressure. This research was conducted on public accounting in the region of DKI Jakarta. the number of Auditors are being sampled in this study amounted to 73 from 10 public accountant. Method of determination of the sample used in this study is convenience sampling. The data were analyzed using the technique of the analysis of the absolute difference in the value of the test. The results of the research Hypothesis first shows due professional care is significant to the quality of the audit with a significance level of 0.000. While the results of the research the second hypothesis suggests that time budget pressure does not moderate the influence of due professional care to the quality of the audit with the significance level 0.603.*

*Keywords : Due professional care, Moderating Variabel, Quality of Audit, Time budget pressure*





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**ANDA ADALAH PRIORITAS KAMI”:  
E-COMMERCE PADA LAYANAN TIKET KERETA API (PADA PT KAI  
DAOP VIII SURABAYA)**

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Universitas Trunojoyo

*Abstract*

*PT Kereta Api Indonesia (KAI) is the name of Indonesian train company and the only company whose run any kind public transport that using trains. Train has become a famous public transport in indonesia since the Dutch occupation. “ANDA ADALAH PRIORITAS KAMI” is the PT KAI's motto in order to win the customer's choice among planes and busses slots. The train company has been trying to continuously enhancing their customer services. Using one of e-'s model called e-commerce on their ticket selling is hopefully could give customers alternatives to get their ticket without queueing. Also provides them any facilities such as online reservation and trains schedule. This paper is trying to investigate the benefit of using e-commerce to enhance the service performance in PT KAI.*

*Keywords: E-commerce, Kereta Api, online reservation*



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## **PENGARUH RELIGIUSITAS TERHADAP PERILAKU ETIS SEORANG AUDITOR DENGAN TINGKAT PENDIDIKAN SEBAGAI VARIABEL MODERASI**

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### **ABSTRACT**

*The financial statements are presented by the company's internal auditor requires further examination by a public accountant. Sometimes the examination conducted by public accountants often creates a discrepancy between the results of the final audit report with the reality of the matter so that it can have an impact on public trust which tends to decline to the audit profession. Indonesian Institute of Accountants has set an ethic code which could serve as guidelines for auditors to behave in carrying out his profession. The purpose of this research is to get empirical evidence of their evidence of the influence of religiosity and educational level as a moderating variable on the ethical behavior of an auditor.*

*This research was conducted with the model of distributing questionnaires to all auditors working in KAP Surabaya. The population in this study are all auditors working in 43 public accounting firm in Surabaya. The sample in this study is 85 auditors from 12 KAP who filled out questionnaires of this study. Hypothesis testing is done by using Partial Least Square test with the help of software smartPLS version 3.0.*

*The results of this study found that religiosity auditor has positive influence on the ethical behavior of auditors and proved significant, with p-values of  $2.844 > 1.96$ . Levels of auditors' education as variable has positive influence on the ethical behavior of auditors and proved significant, with p-values of  $3.204 > 1.96$ . Meanwhile, if the level of education is a moderating variable between religiosity relation to the ethical behavior of auditors have a positive effect but not significant, with p-values of  $1.547 < 1.96$ .*

**Keywords:** Religiosity, Level of Education, Ethical Behavior.

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## **PENGARUH OPINI AUDIT TAHUN SEBELUMNYA, PERGANTIAN AUDITOR, DAN *LEVERAGE* TERHADAP PENERIMAAN OPINI AUDIT *GOING CONCERN* PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BEI TAHUN 2010-2013**

Eni Sulistyowati

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### **ABSTRACT**

*Going concern audit opinion can be used as early warning to the user of financial statements in order to prevent mistakes on decision making. This study aims to empirical the influences of prior year audit opinion, switching auditor, and leverage to acceptance of going concern audit opinion. This type of study is the explanatory study with a population of manufacturing companies listed on Indonesia Stock Exchange during 2010-2013. The sample in this study was selected by purposive sampling technique acquired manufacturing companies which fulfilled the criteria of the study samples. Hypothesis testing on this study was done by the logistic regression analysis. Result of this study prove that : (1) there is a positive effect of prior year audit opinion to acceptance of going audit opinion, it means that company receiving going concern audit opinion in the previous year will accept the same audit opinion in this year. (2) there is no effect auditors switching to acceptance of going concern audit opinion, it means that the independence of auditor in Indonesia very high. (3) there is a positive effect leverage to acceptance of going audit opinion, it means that companies have high leverage signifies that the fewer assets of the company's are financed by the owner so that greater risk of the company.*

**Keywords :** *Going Concern Audit Opinion, Prior Year Audit Opinion, Auditors Switching, Leverage*

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## **PENDUKUNG ACARA KRA IV TAHUN 2017 SURABAYA**



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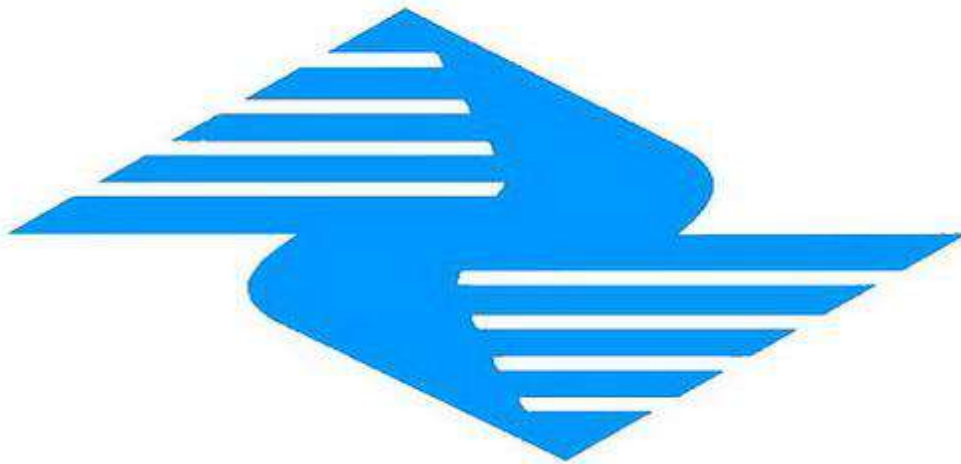


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