1-1 KENARI

Moderator: Hiroshi Ohnuma

- The Impact of Cross Border Acquisition and Tax Avoidance on Post Acquisition Firm Value (8643)
  ratnawardhani@yahoo.com
  Ratna Wardhani, Universitas Indonesia
  Anggreani Widiawati, Universitas Indonesia

- The Effect of Corporate Tax Avoidance on The Level of Corporate Cash Holdings: Evidence from Indonesian Public Listed Companies (8892)
  siti.nuryanah@ui.ac.id
  Muhammad Irham Kurniawan, Universitas Indonesia
  Siti Nuryanah, Universitas Indonesia

- The Impact of Committees Under The Board of Commissioner Toward Tax Aggressiveness (9132)
  msyafiqurrahman13@gmail.com
  Muhammad Syafiqurrahman, Universitas Sebelas Maret
  Sri Suranta, Universitas Sebelas Maret
  Tantri Puspitaningrum, Universitas Sebelas Maret

- The Reconstruction of Public Accountant’s Role and Responsibilities on the Client Engaged in Indonesia Tax Amnesty Program (9093)
  danielpandapotan12@gmail.com
  Daniel Pandapotan, Universitas Indonesia
  Aria Farahmita, Universitas Indonesia

1-2 KERUING

Moderator: Juliano Augusto Orsi de Araujo

- Does Gender Diversity Affect Voluntary Disclosure? (9320)
  desi.adhariani@ui.ac.id
  Rizqi Nur Fitriana, Universitas Indonesia
  Desi Adhariani, Universitas Indonesia

- An Analysis of Forward-Looking Disclosures, Corporate Governance and the Ability to Anticipate Future Earnings: Empirical evidence from Indonesia (9081)
  elok.tres@gmail.com
  Annisa Maghfira, Universitas Indonesia
  Elok Tresnaningsih, Universitas Indonesia

- Impact of Stakeholder Power and Company Characteristics towards Social and Environmental Disclosure (9475)
  ipung31@yahoo.com
  Adrianus Henri Hartanto, Universitas Indonesia
Purwatiningsih Lisdiono, Universitas Indonesia

- Impact of Corporate Governance Implementation towards Credit Rating (9568)
  fitrianyamarullah@gmail.com
  Christy Turigan, Universitas Indonesia
  Fitrany Amarullah, Universitas Indonesia

1-3 MALAPARI
Moderator: Siti Nurwahyuningsih Harahap

- The Implementation of End-User Computing Satisfaction Model on SCELE: Study on Undergraduate Student (9254)
  nurulhusnah78@gmail.com
  Mohamad Jatiardi, Universitas Indonesia
  Nurul Husnah, Universitas Indonesia

- Analysis and Design of Internal Control at PDAM Lematang Enim (9473)
  muthiahandayani1993@gmail.com
  Muthia Handayani, Universitas Indonesia
  M. Malik, Universitas Indonesia

- Analysis of Internal Control System on Cash Disbursement Cycle: Case from Non Formal Education Institution (Unit A) (9488)
  hera.khairunnisa@gmail.com
  Hera Khairunnisa, Universitas Indonesia
  Catur Sasongko, Universitas Indonesia

- The Analysis of Regional Financial Management Information System on The Quality of the Financial Statement of Special Capital Region of Jakarta (9539)
  putri.amalia31@ui.ac.id
  Putri Amalia, Universitas Indonesia
  Dodik Siswantoro, Universitas Indonesia

1-4 MAHOGANI
Moderator: Robert Faff

- Analysis and Preparation of Financial Statement for SME's According to SME's Financial Accounting Standards: Case Study Rafita Cake (9351)
  rahmad.firdaus@gmail.com
  Rahmad Firdaus, Universitas Indonesia
  Ludovicus Sensi Wondabio, Universitas Indonesia

  putgalicia@gmail.com
  Putri Nugrahaningsih, Universitas Sebelas Maret
  Sri Suranta, Universitas Sebelas Maret
  Jaka Winarna, Universitas Sebelas Maret

- The Effect of IFRS Convergence Towards Ownership of Foreign Investors in Indonesia (8390)
  aria.farahmita@gmail.com
  Anesella Andyputri, Universitas Indonesia
  Aria Farahmita, Universitas Indonesia
• The Effects of the Use of Financial Derivatives on the Magnitude of Accrual-Based Earnings Management, Earnings Persistence, and Market Mispricing: Evidence from ASEAN (6820)
  oktavia@ukrida.ac.id
  Oktavia, Universitas Indonesia
  Sylvia Veronica Siregar, Universitas Indonesia
  Ratna Wardhani, Universitas Indonesia
  Ning Rahayu, Universitas Indonesia

1-5 SONOKEMBANG
Moderator: Dodik Siswantoro

• The Analysis of Accounting Management Information System of State-Owned Assets (SIMAK-BMN) at State Universities (8991)
  dyah.setyaningrum1978@gmail.com
  Riana Widiastuti, Universitas Indonesia
  Dyah Setyaningrum, Universitas Indonesia

• Implementing Accrual Accounting for Improved Governance in Sabah Government (9825)
  nafsiah793@salam.uitm.edu.my
  Abdul Khalik Sapari, Universiti Teknologi MARA
  Nafisah Mohamed, Universiti Teknologi MARA
  Norimah Amin, Universiti Teknologi MARA

• Measuring Accrual Level and its Relationship to Central Government Fiscal Transparency (8756)
  asigit@gmail.com
  Sigit Wahyu Kartiko, Universitas Indonesia
  Hilda Rossieta, Universitas Indonesia
  Dwi Martani, Universitas Indonesia
  Trisacti Wahyuni, Universitas Indonesia

• Analysis of Implementation of Cooperatives Governance and Level of Health Baitul Maal Wattamwil (BMT): A Case Study in BMT Bersama Kita Berkah Year 2014-2015 (9010)
  evony.silvino@gmail.com
  Dita Anggraini, Universitas Indonesia
  Evony Silvino Violita, Universitas Indonesia

10.15 – 11.45 Concurrent Session 2

2-1 KENARI
Moderator: Deddi Nordiawan

• Proposing Accountability Index for Indonesia’s Local Government (8781)
  dyah.setyaningrum1978@gmail.com
  Dyah Setyaningrum, Universitas Indonesia

• The Effect of Board of Commissioners Composition and Audit Committee on Earnings Management Mediated by Internal Control Quality: Evidence from Indonesian State-Owned Enterprises (9570)
  ancilla_hermawan@yahoo.com
Silvony Gathrie, Universitas Indonesia  
Ancella Anitawati Hermawan, Universitas Indonesia  

- Analysis of Internal Control on the Process of Receiving Tuition Fees by Host to Host Payment System to Realize The Concept of Three Lines of Defence (Case Study: University of Indonesia) (9383)  
kristinariris@yahoo.com  
Kristina Riris Parsaulian, Universitas Indonesia  
Lufti Julian, Universitas Indonesia  

ardiansah.aqil@gmail.com  
Aqil Ardiansah, Universitas Indonesia  
Sudarto, Universitas Indonesia  

2-2 KERUING  
Moderator: Rangga Handika  

- Analysis on the Tax Court Decision on the Deductibility and Arm's Length Price of Royalty Payment (Case Study of PT. A and PT. B) (9503)  
nurfasti.nugraheni@gmail.com  
Nurfasti Dwi Nugraheni, Universitas Indonesia  
Christine Tjen, Universitas Indonesia  

- Reconstruction of Small Medium Business Owners Readiness to Comply with the Implementation of Government Regulation Number 46 of 2013 (8523)  
danielpandapotan12@gmail.com  
Daniel Pandapotan, Universitas Indonesia  
Christine Tjen, Universitas Indonesia  

- Analysis of Income Tax Reporting Regulation for Business Model E-Commerce Online Marketplace Between Indonesia & America (9099)  
ma.adelheid@gmail.com  
Maria Adelheid, Universitas Indonesia  
Ning Rahayu, Universitas Indonesia  

- The Analysis of Assets Revaluation Accounting Policy due to Tax Incentives in 2015 (9366)  
dwimartani@yahoo.com  
Agus Adiwahana, Universitas Indonesia  
Dwi Martani, Universitas Indonesia  

- Policy Evaluation in Non Tax Revenue Related to the Implementation of Government Regulation No 11 of 2015 (8436)  
vanderpotandaniel@gmail.com  
Fransiska Natalia Marganda, Universitas Gadjah Mada  
Daniel Pandapotan, Universitas Indonesia  
Abdul Halim, Universitas Gadjah Mada  
Arif Surya Irawan, Universitas Gadjah Mada  
Sumiyana, Universitas Gadjah Mada  

2-3 MALAPARI  
Moderator: Desi Adhariani
• The Effects of SAP Implementation on Management Accounting: an Empirical Investigation
  (9360)
  urumsah@yahoo.com.au
  Isnan Kashaeli, Universitas Islam Indonesia
  Dekar Urumsah, Universitas Islam Indonesia

• The Effect of Technology Infrastructure in Customer Relationship Management on Profit
  Increases with Customer Relationship Management (CRM) Process Mediation: Empirical
  Study on Indonesian Banking Industry (9078)
  machmudin.prasetya@gmail.com
  Tiviya Venica Tami Sitorus, Universitas Indonesia
  Machmudin Eka Prasetya, Universitas Indonesia

• Evaluation of The Implementation of Environmental Management Case Study on Cane Sugar
  Factory in Bantul, Indonesia (6766)
  novianto_hari@staff.uajy.ac.id
  Ignatius Novianto Hariwibowo, Universitas Atma Jaya Yogyakarta

2-4 MAHOGANI

Moderator: Robert Faff

• Risk Management in Client Acceptance Decision at Non Big 4 Accounting Firm (8939)
  lwondabio@gmail.com
  Mia Selvina, Universitas Indonesia
  Ludovicus Sensi Wondabio, Universitas Indonesia

• Strengthening Internal Control System For Fraud Prevention and Detection In Directorate
  General of Customs and Excise of Indonesia (8825)
  halimperdanadedy@gmail.com
  Halim Perdana, Universitas Sebelas Maret
  Putu Aryanti, Directorate General of Customs and Excise of Indonesia
  Intiyas Utami, Universitas Kristen Satya Wacana

• The Design of Risk-Based Performance Audit Program on Court Fee for Comptroller of
  Supreme Court of Indonesia (9471)
  resa.reisya@gmail.com
  Reisya Ibtida, Universitas Indonesia
  Bambang Pamungkas, Universitas Indonesia

• The Effect of Family Ownership and Internal Control Effectiveness on Audit Fee (9203)
  vera.diyanti@ui.ac.id
  Ida Ayu Marina, Universitas Indonesia
  Vera Diyanty, Universitas Indonesia

2-5 SONOKEMBANG

Moderator: Bernard E. Tidajoh
• Tax Avoidance and Cost of Debt: the Role of Ownership Structure and Corporate Governance (8492)
  lastiadianies@gmail.com
  Anies Lastiati, Universitas Indonesia
  Sylvania Veronica Siregar, Universitas Indonesia
  Vera Diyanty, Universitas Indonesia
  Samingun, Directorate General of Taxation Ministry of Finance Republic of Indonesia

• CSR Disclosure and Tax Avoidance: Internationalisation as a Moderating Variable (9014)
  hidayah.saragih@gmail.com
  Hidayah Asfaro Saragih, Universitas Indonesia
  Chaerul Djuisman Djakman, Universitas Indonesia
  Desi Adhariani, Universitas Indonesia

• The Effect of Family Firm on Tax Avoidance with Independent Commissioner as a Moderating Variable (9293)
  siti.nuryanah@ui.ac.id
  Aprina Sugiarti, Universitas Indonesia
  Siti Nuryanah, Universitas Indonesia

• Determinants of Persistence of Tax Avoidance (9447)
  hizazi@gmail.com
  Achmad Hizazi, Universitas Indonesia
  Sylvia Veronica Siregar, Universitas Indonesia
  Dwi Martani, Universitas Indonesia
  Vera Diyanty, Universitas Indonesia

**Conference Day 2: Monday, 28 August 2017**

| 13.45 – 15.15 Concurrent Session 3 |

**3-1 KENARI**

**Moderator: Kevin Ow Yong**

• Analysis of Factors and Effects of PSAK 24 Revisi 2013 Implementation in Interim Financial Report 2015 (8544)
  duly.martani@gmail.com
  Muhammad Adhi Hakim, Universitas Indonesia
  Dwi Martani, Universitas Indonesia

• The Real Effect of Accounting Earnings Attributes: Evidence from Japan (8655)
  fujitani.ryosuke.hk@gmail.com
  Ryosuke Fujitani, Hitotsubashi University

• Perceptions of Practitioners, Auditors, and Academics on IFRS Convergence in Indonesia (9567)
  sylvia.veronica@ui.ac.id
  Sylvia Veronica Siregar, Universitas Indonesia
  Chaerul Djuisman Djakman, Universitas Indonesia
Aria Farahmita, Universitas Indonesia
Agustin Setya Ningrum, Universitas Indonesia

- Revaluation Model, Tax Incentives and Debt Contract Motivation: Evidence in Indonesia (9064)
  iin_1965@yahoo.com
Dyah Purwanti, PKN STAN
Benny Setiawan, University of Brawijaya
Iin Indrawati, PKN STAN

- IFRS Adoption, Earnings Management and Investor Protection in Several Asian Countries (9077)
  aria.farahmita@gmail.com
Fathiah Rahmaningtyas, Universitas Indonesia
Aria Farah Mita, Universitas Indonesia

3-2 KERUING
Moderator: Evony Silvino Violita

- A Decade of Management Control System Research Development (Study on BRIA Journal 2006-2015) (9372)
  setin2005@yahoo.com
SeTin, Maranatha Christian University & Trisakti University
Yvonne Augustine, Trisakti University

- Cost Stickiness of Family Firms: A Socioemotional Wealth Perspective (9502)
  r.prabowo@rug.nl
Ronny Prabowo, University of Groningen & Satya Wacana Christian University
Paula van-Veen Dirks, University of Groningen
Reggy Hooghiemstra, University of Groningen

- Critical Success Factors of Implementation Knowledge Management at PT XYZ (8519)
  robert.tobing16@gmail.com
Raisiffah Kunthi, Universitas Indonesia
Robert Tobing, Universitas Indonesia

- Self-Efficacy, Hope, Optimism, Resilience: Their Correlations with Escalation of Commitment in the Context of Capital Budgeting (9032)
  niluh.narsa@feb.unair.ac.id
Niluh Putu Dian Rosalina Handayani Narsa, Airlangga University
I Made Narsa, Airlangga University

3-3 MALAPARI
Moderator: Dwi Hartanti

- Creating Value to the Organization through Increased Transparency of Environmental Information (9829)
  izzati901@sarawak.uitm.edu.my
Haslinda Yusoff, Universiti Teknologi MARA
Afaq Izzati Naqiah Radzi, Universiti Teknologi MARA
Faizah Darus, Universiti Teknologi MARA

- Determinants of Voluntary Carbon Disclosure in Indonesia (9429)
  aninditapinastika@gmail.com

Niluh Putu Dian Rosalina Handayani Narsa, Airlangga University
Does Environmental Performance Valued by Investors? The Case of Indonesian Listed Companies (9573)

enjum9@gmail.com

The Management and Mitigation of Social Issues: Empirical Evidence from the Plantation Industry in Malaysia and Indonesia (9839)

faiza634@salam.uitm.edu.my

A comparison of management and auditor going concern risk disclosure: Evidence from regulatory change in Japan (8719)

hokim@tku.ac.jp

Hyonok Kim, Tokyo Keizai University

Hironori Fukukawa, Hitotsubashi University

James Routledge, Hitotsubashi University

Auditor Independence and Auditor-Provided Non-Audit Services (8616)

j.routledge@r.hit-u.ac.jp

Pamela Kent, University of Adelaide

Grant Richardson, University of Adelaide

James Routledge, Hitotsubashi University

Divesh Sharma, Kennesaw State University

Improving Multidisciplinary Assurance Team Performance through Training Interventions (9388)

trkoroy@yahoo.com

Tri Ramaraya Koroy, STIE Indonesia

Wendy Joy Green, University of New South Wales

The Differences Trait Professional Skepticism Between Auditors and Accounting Students: Evidence from Yogyakarta (8536)

yohana.rustiana@yahoo.com

Rustiana, Universitas Atma Jaya Yogyakarta

Determinants of Debt Covenants in Japanese Loan Markets: In Comparison with Its Main Bank System (8593)

t.kochiyama@r.hit-u.ac.jp

Takuma Kochiyama, Hitotsubashi University

Ryosuke Nakamura, University of Tsukuba
• Rating Agency Adjustments to the "Convertibility" of Convertible Bonds and their Effects on Credit Ratings (8921)
  
  Makoto Tsukahara, Teikyo University

• The Effect of Risk Disclosure Quality on Cost of Equity (8563)
  
  Ira Geraldina, STIE Indonesia Banking School
  Hilda Rossieta, Universitas Indonesia
  Ratna Wardhani, Universitas Indonesia
  Fitriany, Universitas Indonesia

• What do the Factors Affect the Corporate Investment? An Empirical Study for Indonesia (8914)
  
  Rousila Suhendah, Universitas Tarumanagara

• IFRS Adoption Effect on Analyst Coverage and Earnings Management Relationship in ASEAN 5 (8584)
  
  Yudhistira Dharma Putra, Universitas Indonesia
  Aria Farah Mita, Universitas Indonesia

3-6 SONOKELING

Moderator: Rina Fadhilah Binti Ismail

• Analysis Effect of Unrelated Diversification to Real Earnings Management with Board of Commissioner Oversight and Family Ownership as Moderating Variable (9167)
  
  Anissa Farahmita, Universitas Indonesia

• The Changing Political Landscape in Indonesia and the Value of Political Connections (8730)
  
  Nureni Wijayati, Universitas Indonesia & University of Groningen
  Niels Hermes, University of Groningen
  Ronald L. Holzhacker, University of Groningen

• Role of Risk Governance in Promoting Operational Risks Disclosure and Performance: An ASEAN-5 Banking Perspective (8751)
  
  Etika Karyani, Indonesia Banking School
  Budi Frensidy, Universitas Indonesia
  Setio Anggoro Dewo, Universitas Indonesia
  Wimboh Santoso, PT Bank Mandiri (Persero) Tbk

• The Effect of Capital Structure, Family Ownership, and Board of Commissioners and Audit Committee Effectiveness on the Manufacturing Companies Efficiency (9569)
  
  Ancella Anitawati Hermawan, Universitas Indonesia
3-7 BAKAU
Moderator: Sulisty Himawan

- Budget Surplus Determinant in Indonesian APBD (Regional Government Budget) from Budgetary Slack Behavior Viewpoints (8484)
  tiffylockhart@gmail.com
  Miftah Ariffianto, Universitas Indonesia
  Desi Adhariani, Universitas Indonesia
- Determinants of Potential Budgetary Slack in Indonesia Local Governments (8513)
  ancella_hermawan@yahoo.com
  Daissy Erdianthy, Universitas Indonesia
  Akhmad Syakhoza, Universitas Indonesia
  Ancella Anitawati Hermawan, Universitas Indonesia
- Effect of the Customs Value, Competency, Religiosity, and Wealth of the Auditor to the Customs Audit Findings (9499)
  fitrianyamarullah@gmail.com
  Teguh Setiyono, Universitas Indonesia
  Fitriany Amarullah, Universitas Indonesia
- Inventory Management Analysis and Improvement of Inventory Control Procedures: Case Study in the Secretariat of the Tax Court (9012)
  rafikausman@gmail.com
  Ferry Andika Harmen, Universitas Indonesia
  Rafika Yuniasih, Universitas Indonesia

3-8 BANGKIRAI
Moderator: Rangga Handika

- Relationships Among Earnings Quality, Bank Monitoring and Cost of Bank Loans: Evidence from Japan (8447)
  takasu-yusuke-wk@ynu.ac.jp
  Yusuke Takasu, Yokohama National University
- CEO Tenure and Earning Management using CEO Career Origin and Affiliation Relationship as Moderating Variable (9025)
  viska257@gmail.com
  Massaid Bimo Setyawan, Universitas Indonesia
  Viska Anggraita, Universitas Indonesia
- Thirty years of Research on Executive Compensation and Return to Shareholders (6662)
  juliano@expresscontabil.com.br
  Juliano Augusto Orsi Araujo, University of São Paulo
  Maisa Souza Ribeiro, University of São Paulo
- The Effect of Corporate Governance on Earnings Quality: Evidence from Indonesian Banking Companies (8983)
  siti.nuryanah@ui.ac.id
  Risky Peni Permatasari, Universitas Indonesia
  Siti Nuryanah, Universitas Indonesia

3-9 TENTREM 2
Moderator: Wan Sallha Yusoff
• Effect of OECD and GRI Transparency Disclosure Index on Firm Value (9390)
  ipung31@yahoo.com
  Nadia Sonia Kartika, Universitas Indonesia
  Purwatiningsih Lisdiono, Universitas Indonesia

• Key Issues and Challenges of Integrated Reporting: Looking at the Symbolic and Material Carriers of an Institution (9119)
  elvia.shauki@icloud.com
  Elvia R Shauki, Universitas Indonesia
  Tito Baskoro, Universitas Indonesia

• The Implementation of International Framework to Integrated Reporting of Indonesian Mining Companies (8483)
  Rosinta_Ria_Panggabean@binus.ac.id
  Vardhini, Deloitte Indonesia
  Rosinta Ria Panggabean, Bina Nusantara University

• Is Earnings Management Ethical?: Between the "Beauty" and the "Beast" (9328)
  yeneyprihatiningtias@gmail.com
  Yeney Widya Prihatiningtias, University of Brawijaya
  Nurkholis, University of Brawijaya

3-10 TENTREM 3
Moderator: Natrah binti Saad

• Analysis of the Treatment of Value Added Tax on the Delivery of Coal by Contractor of Work Agreement for Coal Mining Enterprises Generation III (Generation III PKP2B) (9444)
  punkas.hadiwibowo@gmail.com
  Pungkas Hadiwibowo, Universitas Indonesia
  Indrayagus Slamet, Universitas Indonesia

• Analysis of Value Added Tax Treatment of Unit Link Life Insurance Services (9385)
  quonrav@gmail.com
  Muhammad Ravin Alhakim, Universitas Indonesia
  Yohanes, Universitas Indonesia

• Analysis on Goodwill Amortization Expenses Arising from Acquisition as Deductible Expenses on Taxable Income Calculation (Case Study on PT A) (9021)
  alfianovipradana@gmail.com
  Alfian Dovi Pradana, Universitas Indonesia
  Ning Rahayu, Universitas Indonesia

• Branch Profit Tax Imposition on Transfer of Participating Interest in the Upstream Oil and Gas Industry (8846)
  fitria.uliawati@gmail.com
  Fitria Uliawati Ansorrijah, Universitas Indonesia
  Ning Rahayu, Universitas Indonesia

15.30 – 17.00 Concurrent Session 4

4-1 KENARI
Moderator: Makoto Nakano
• Earnings Management and the Value of the Acquiring Firm in Post Conglomerate Acquisitions: Evidence in the US Metal And mining Industry (8854)
  ancella_hermawan@yahoo.com
  Aulia Apriliani Suahubdy, Universitas Indonesia
  Ancella Anitawati Hermawan, Universitas Indonesia

• Market Overreaction to Bad News and Share Repurchase: Evidence from Japan (9061)
  yuji.shirabe@gmail.com
  Yuji Shirabe, Hitotsubashi University

• The Role of Firm Risk-Taking on the association Between Accounting Conservatism and Firm Value (7891)
  ancella_hermawan@yahoo.com
  Reine Endika Juwita, Universitas Indonesia
  Ancella Anitawati Hermawan, Universitas Indonesia

• Value Relevance of Earnings, Cost of Equity and Cost of Debt (8982)
  widyahayu6@gmail.com
  Widyahayu Warmmeswara Kusumastati, Universitas Indonesia
  Sylvia Veronica Siregar, Universitas Indonesia
  Ratna Wardhani, Universitas Indonesia

4-2 KERUING
Moderator: Hyonok Kim

• The Effect of Family Ownership and Political Connection on Audit Fee and Audit Risk (9397)
  marthastephanni@gmail.com
  Martha Stephanni Putri, Universitas Indonesia
  Sylvia Veronica Siregar, Universitas Indonesia

• The Impact of Abnormal Audit Fee on Audit Opinion of Listed Companies in Indonesian Capital Market (9572)
  fitrianyamarullah@gmail.com
  Louis Bernardus, Universitas Indonesia
  Fitriany Amarullah, Universitas Indonesia

• Effect of Corporate Governance Index on External Audit Fee in Indonesia: An Empirical Study of Indonesian Capital Market in 2010-2012 (9276)
  ipung31@yahoo.com
  Lady Inez Dominique Lius, Universitas Indonesia
  Purwatiningsih Lisdiono, Universitas Indonesia

4-3 MALAPARI
Moderator: Takuma Kochiyama

• Auditor Competence and Earnings Management: Analysis of the Association and the Impact of Ownership Structure as the Moderating Variable (8034)
  desi.adhariani@ui.ac.id
  Indah Permata Sari, Universitas Indonesia
  Desi Adhariani, Universitas Indonesia

• Dividend Distribution and Earnings Management: Do They Reflect Earnings Quality? (8494)
Does CEO and CFO Gender Affect Earnings Management? (9314)
Rachel Puspa, Universitas Indonesia
Desi Adhariani, Universitas Indonesia

The Role of Corporate Governance in Moderating The Effect of Banking Conglomeration on Firm Value (9054)
Ira Geraldina, Indonesia Banking School

4-4 MAHOGANI
Moderator: Ryosuke Fujitani
- Business Cycles and Earnings Persistence (9085)
  Zumratul Meini, Universitas Indonesia
  Sugiharso Safuan, Universitas Indonesia
  Setio Anggoro Dewo, Universitas Indonesia
  Vera Diyanty, Universitas Indonesia

- The Influence of Quality of Financial Reporting, Debt Maturity, and Career Concern of Directors against the Efficiency of Investment (9485)
  Darlin Aulia, Universitas Indonesia
  Sylvia Veronica Siregar, Universitas Indonesia

- Geopolitical Benchmark: Towards an Extended VAIC Model (8763)
  Wan Sallha Yusoff, Universiti Malaysia Perlis

- Valuation Implications of FAS 159 Reported Gains and Losses from Fair Value Accounting for Liabilities (9727)
  Kevin Ow Yong, Peking University

4-5 SONOKEMBANG
Moderator: Budi Frensidy
- Extreme Value Theory Value at Risk in High Frequency Data: Evidence from Australian Interconnected Power Markets (7924)
  Rangga Handika, Tokyo International University
  Rahfiani Khairurizka, Universitas Indonesia

- Does Statistical Model Improve Judgment Performance: Some Propositions Based on Cognitive Fit Theory (9097)
  Dyah Ekaari Sekar Jatiningsih, Universitas Muhammadiyah Yogyakarta
  Mahfud Sholihin, Universitas Gadjah Mada
SONOKELING
Moderator: Hironori Fukukawa

- The Effect of Financial Characteristics and Risk Management Policy on Corporate Cash Holding: Evidence from Listed Indonesian Manufacturing Companies (9367)
  haryo.setiadi@gmail.com
  Haryo Setiadi, Universitas Indonesia
  Gede Harja Wasistha, Universitas Indonesia

- The Upside and Downside of Hedged Commodities: Empirical Analysis of GARCH (1,1) Value-at-Risk (7951)
  rhandikapro@yahoo.com
  Rangga Handika, Tokyo International University
  Oskar Vitriano, Universitas Indonesia
  Muthia Pramesi, Universitas Indonesia

4-6 SONOKELING
Moderator: Hironori Fukukawa

- Company Assessment Based on ASEAN Corporate Governance Scorecard and Disclosure of Corporate Social Responsibility: Evidence from Indonesia (9111)
  elfina.sambuaga@gmail.com
  Annie Susanto, Universitas Bunda Mulia
  Elfina Astrella Sambuaga, Universitas Bunda Mulia

- Determinants of The Effectiveness of Internal Control over Financial Reporting: Case of Indonesia (7493)
  irenius.dwinanto@atmajaya.ac.id
  Irenius Dwinanto Bimo, UNIKA Atma Jaya
  Sylvia Veronica Siregar, Universitas Indonesia
  Ancella Anitawati Hermawan, Universitas Indonesia
  Ratna Wardhani, Universitas Indonesia

- Financial Reporting Quality Under Environmental Business Uncertainty: Evidence from Indonesia (8990)
  azolladeqita@gmail.com
  Azolla Degtita Azis, Universitas Indonesia
  Sylvia Veronica Siregar, Universitas Indonesia
  Fitriany, Universitas Indonesia
  Lianny Leo, Universitas Indonesia

- Does Control Self-Assessment Improve Financial Reporting Quality? (8501)
  uemura@seiyagroup.com
  Hiroshi Uemura, Kochi University of Technology

4-7 BAKAU
Moderator: Deddi Nordiawan

- Critical Success Factors in Internal Control System Implementation in Indonesian Local Governments (8755)
  sulistyohimawan@griffithuni.edu.au
  Sulisty Hizawun, Griffith University

- Determinants of Local Government Performance in Indonesia (8369)
**4-8 BANGKIRAI**

**Moderator: Hiroshi Ohnuma**

- Evaluation of Internal Control over Financial Reporting's Designed on Tax Receivable Management: Case Study on Tax Receivable Management Cycle at Directorate General of Taxes (9479)
  
  **trisacti_wahyuni@yahoo.com**
  *Trisacti Wahyuni, Universitas Indonesia*

- The Determinants of Corruption: Study on Provincial Governments In Indonesia (9036)
  
  **kristin.rosalina@gmail.com**
  *Kristin Rosalina, Brawijaya University*

**4-9 TENTREM 2**

**Moderator: Bernard E. Tidajoh**
• Analysis of Presentation and Disclosure of Revaluation Asset Based on Tax Regulation in the Financial Statement 2015 (8762)
dwi.martani@gmail.com
Dwi Martani, Universitas Indonesia
Vinge Gusvrika Erlanda, Universitas Indonesia

• Book-Tax Conformity Level on the Relationship between Tax Reporting Aggressiveness and Financial Reporting Aggressiveness (9274)
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• Tax Avoidance, Transparency of Financial Reporting, and Firm Value: The Evidence from Indonesia's Listed Manufacturing Companies (8778)
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• Determinants of Tax Avoidance among Multinational Corporations in Malaysia (9940)
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Natrah Saad, Multinational Tax Branch, Inland Revenue Board Malaysia
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4-10 TENTREM 3

Moderator: Faizah Darus

• Do Corporate Governance Variables Affect CSR Disclosures in ASEAN? (9492)
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Nur Isnaini Masyithoh, Universitas Gadjah Mada

• The Effect of External Stakeholder Pressure on CSR Disclosure: Evidence from Indonesia (9038)
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• The Sequential Effect of CSR Disclosure and Cost of Equity Capital: Moderating Role of Family Ownership (8993)
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• Environmental Uncertainty as a Contingent Factor of Business Strategy Choice Decision: Introducing an Alternative Measurement of Uncertainty (8381)
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5-1 KENARI

Moderator: Normah Omar

- Fraud Risk Factors and Tendency to Commit Fraud: Analysis of Employees' Perceptions (8779)
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  Jesi Rizky Anindya, Universitas Indonesia
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- Fraud Triangle (Pressure, Opportunity, and Rationalization) and The Level of Accounting Irregularities in Indonesia (9458)
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- Pressure, Dysfunctional Behavior, Fraud Detection and Role of Information Technology in Audit Process (9023)
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  Shinta Megawati Sitorus, Universitas Indonesia
  Rika Lusiana Surya, Universitas Indonesia
  Elvia R. Shauki, Universitas Indonesia
  Vera Diyanty, Universitas Indonesia

- The Impact of Political Connections and the Effectiveness of Board of Commissioner and Audit Committee on Audit Fees (9202)
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  Vera Diyanty, Universitas Indonesia

5-2 KERUING

Moderator: Susela Devi K. Suppiah

- Does Integrated Reporting (IR) Approach Enhance the Value Relevance of Accounting Information? : Evidence from Asian Firms (9035)
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  Rina Dharmawati, Universitas Indonesia
  Dewi Sriani, Universitas Indonesia
  Elvia R Shauki, Universitas Indonesia
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- The Effect of Fair Value Accounting on Earning Management and Audit Quality as Moderating Variable (9002)
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Mutiara Kemala Ratu, Universitas Indonesia  
Riky Rizki Junaidi, Universitas Indonesia  
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- Auditor, Financial Analyst and Value Relevance of Related Party Transaction Disclosure (8995)  
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Sylvia Veronica Siregar, Universitas Indonesia  
Ratna Wardhani, Universitas Indonesia

5-3 MALAPARI
Moderator: Ronny Prabowo

- Competitive Strategy, Management Accounting System Information and Customer-Related Performance: An Empirical Study of the Indonesian Hotels (9235)  
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N. A. Teguh Budhiutama, STIE Dharmaputra  
Sodikin Manaf, STIE Dharmaputra  
Sutono, STIE Dharmaputra

- Impression Management on Management Narrative in State-Owned Enterprises (SOEs) (9515)  
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Sany Dwita, Universitas Negeri Padang  
Charoline Cheisviyanny, Universitas Negeri Padang

- Management Control System Factors Influencing the Employee Outcomes: An Empirical Evidence from Higher Education in Indonesia (8922)  
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Lina, University of Pelita Harapan

- The Effect of Capital Expenditure and Market Share against Profits per Region (Empirical Case Study in PT. Telekomunikasi Selular) (9200)  
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Aria Farah Mita, Universitas Indonesia

5-4 MAHOGANI
Moderator: Sidharta Utama

- CEO's& CFO's Tenure and Earnings Management (9050)  
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- Managerial Ability and the Impact of Earning Quality in Indonesian Manufacturing Firms (8540)  
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Megalia Bestari, Universitas Indonesia
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• The Effect of Earnings Management on the Probability of Fraud and Financial Distress (7903)
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Ancella Anitawati Hermawan, Universitas Indonesia

• The Effect of Earnings Management Practice on Corporate Borrowing Capacity through Corporate Reputation (9286)
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• The Effect of Undervaluation and Cash Holdings on Likelihood of Share Repurchase Decision (8565)
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5-5 SONOKEMBANG

Moderator: Siti Nurwahyuningsih Harahap

• An Analysis of XBRL Adoption towards Systemic Risk of Financial Institutions Listed in NYSE (9553)
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Valentina Tohang, Binus University International

• The Role of Accounting Information at Venture Capital Investment in Technology Start-Ups (9402)
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Ilham Akbar Muhammad, Universitas Indonesia
Siti Nurwahyu Harahap, Universitas Indonesia

• The Impact of Internet Financial Reporting Practices On The Company's Market Value: A Study of A Listed Manufacturing Companies in Indonesia (8541)
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Tubagus Muhamad Yusuf Khudri, Universitas Indonesia

• Whether or Not Accountant is Still Needed in Regards of ERP Implementation (Study in Seven Companies that have Implemented ERP) (9037)
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Felix Wijaya, Parahyangan Catholic University
Vania Natasha, Parahyangan Catholic University
Amelia Setiawan, Parahyangan Catholic University

5-6 SONOKELING

Moderator: Siti Nuryanah
• Taxpayer's driving factors to participate in Tax Amnesty (9448)
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• The Analysis of Influence of Financial Distress and Independence of Board of Commissioners on Tax Aggressiveness (9001)
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• The Effect of Fiscal Incentive on Earning Management among Listed Companies in Indonesia (8869)
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  Christine Tjen, Universitas Indonesia

• Transfer Pricing Analysis on Intra-Group Services and the Related Transfer Pricing Disputes from Indonesian Tax Perspective (8515)
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  Ancella Anitawati Hermawan, Universitas Indonesia

5-7 BAKAU

Moderator: Sylvia Veronica Siregar

• Corporate Governance and Risk Disclosure: Indonesia Evidence (8526)
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• CSR & Earnings Management: an Assessment of Firm Ethics (9027)
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  Anisa Ramadhini Trianaputri, Universitas Indonesia
  Ain Hajawiyah, Universitas Indonesia
  Elvia R. Shauki, Universitas Indonesia
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• The Effect of Strategic CSR on Company Performance (Case Study: Manufacturing Companies in Indonesia) (9414)
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• Violation of Financial Regulations, Financial Performance, Financial Pressure, Firm Size, Environmental Impacts and Disclosures of Social Responsibility of the Firm (8886)
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  Rika Lidyah, UIN Raden Fatah
**5-8 BANGKIRAI**

**Moderator: Nureni Wijayanti**

- Ethical Climate Interaction toward Magnitude Consequence Oriented CPA's in Ethical Intention (9435)
  
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- Evaluation of Lecturers’ Competence in Improving Teaching and Learning Activities to Face the ASEAN Economic Community (MEA) at the Faculty of Economics, Wijaya Kusuma Surabaya University (8919)
  
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  Siti Asiah Murni, Wijaya Kusuma Surabaya University
  James Tumewu, Wijaya Kusuma Surabaya University
  Rica Sih Wuryaningrum, Wijaya Kusuma Surabaya University

- Factors that Influence Accounting Students’ Interest to Become Entrepreneurs (8955)
  
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  Merlin Pintoro, Universitas Indonesia
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- The Influence of Gender and Personality on “Holier-Than-Thou” Perception Bias among Minangkabau Accountants (9356)
  
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  Herlina Helmy, Universitas Negeri Padang
  Charoline Cheisviyanny, Universitas Negeri Padang

**5-9 TENTREM 2**

**Moderator: Roshayani Arshad**

- Does Zakah or Alms Giving Fulfil Recipients’ Basic (daruriyat) Needs and Comfort Living (hajiyat) in Relation to Maqasid al-Syariah? - a Qualitative Study (9934)
  
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  Siti Maziah Ab Rahman, Universiti Teknologi MARA
  Razimi Zakaria, Universiti Teknologi MARA
  Nawal Kasim, Universiti Teknologi MARA

- The Determinants of Corporate Governance Attributes on Islamic Social Reporting of Shariah Compliant ACE Market Companies In Malaysia (9592)
  
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  Ismail Rina Fadhilah, Universiti Teknologi MARA
  Arshad Roshayani, Accounting Research Institute
  Kamaruzaman Siti Aisyah, Universiti Teknologi MARA

- The Prophet’s Public Budget and its Relevancy to Indonesian Context (9558)
  
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- The Effectiveness of Zakat Distribution Based on Human Needs in Maqasid Al-Syariah (9043)
  
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• Well-Being Supporting Factors of Umar bin Abdul Aziz Period and its Context to Indonesian Current Practices (9559)
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5-1O TENTREM 3

Moderator: Ratna Wardhani

• Does Accountability Matters? The Effect of Fiscal Decentralization and Audit Findings on Performance: the Case of Indonesian Local Government (9487)
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  Hilda Rossiesta, Universitas Indonesia

• E-Government, Audit Opinion, and Performance of Local Government Administration in Indonesia (9462)
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  Arum Kusumaningdyah Adiati, Universitas Sebelas Maret
  Dany Adi Saputra, Universitas Sebelas Maret

• The Impact of Conflict of Competing Accountability on Non-Governmental Organization Work Performance in Indonesia (9516)
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• The Prospect of Activity-Based Costing Implementation in Government (8877)
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6-1 KENARI

Moderator: Hironori Fukukawa

• The Adoption of IFRS, Comparability of Financial Statements and Foreign Analysts Following (8592)
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  Fitriany Amarullah, Universitas Indonesia
  Etty R. Wulandari, Indonesia Financial Services Authority
• The Effect of Complex Accounting Estimates on Audit Fees and the Role of the Audit Committee and Family Ownership as Moderating Variables (9083)
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• The Effects of Financial Reporting Quality and Government Intervention on Investment Efficiency (7575)
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• The Quality of Earnings and Internal Control Effects on Bond Ratings (8328)
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6-2 KERUING
Moderator: Vera Diyanty
• Audit Tenure and Audit Quality: Analysis of Indonesia Context (7961)
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• Impact of Review/Audit of Interim Financial Statement on Information Content with Audit Quality as Moderation (9540)
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• The Influence of Pseudo Auditor Rotation on Audit Quality: a New Evidence (8895)
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  Yuskar, Universitas Andalas
  Verni Juita, Universitas Andalas

6-3 MALAPARI
Moderator: Hilda Rossiesta
• The Impact of Each Element of Corporate Social Responsibility Disclosure Towards Firm Value (9136)
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• The Relationship between Corporate Governance and Firm Performance (9039)
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• The Role of Corporate Governance in Financial Derivative Utilization for Corporate Tax Avoidance in Indonesia (9129)
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• The Effect of Unrelated Diversification on Firm Performance with Board of Directors’ Diversity as Moderating Variables (9160)
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6-4 MAHOGANI
Moderator: Nureni Wijayati
• An Analysis: The Effect of Board of Directors’ Diversity on Firm Performance (9173)
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• Executive Board Composition and Firm Risk (9206)
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• Gender Responsive Planning and Budgeting (Case Study: Ministry of Finance) (9490)
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• CEO Gender, Financial Performance, and Firm Risk Level (9318)
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6-5 SONOKEMBANG
Moderator: Maheran Zakaria
• Corporate Waqf: A Sustainable Model of Islamic Wealth Creation and Distribution (9819)
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Haslinda Yusoff, Universiti Teknologi MARA
Aliza Ramli, Universiti Teknologi MARA
Azlan Amran, Universiti Sains Malaysia
• Implementation “Necessity” of SFAS 108 on Islamic Insurance?: An Interpretation Study of Gray and Sharia (8537)
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• Islamic Social Capital and Inclusive Economic Growth in Malaysia (9333)
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Ruhaini Muda, Universiti Teknologi MARA
Md Mahmudul Alam, Universiti Utara Malaysia
Rahayu Abdul Rahman, Universiti Teknologi MARA
• The Effect of Risk Preference and Corporate Governance on the Islamic Banks’ Efficiency Using Stochastic Frontier Approach (9006)

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6-6 SONOKELING
Moderator: Ratna Wardhani

• Corporate Social Responsibility, Corporate Governance and Cost of Equity Capital (8951)
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• Direct and Indirect Effect of Concentrated Ownership on Financial Performance Using Credit Risk as Mediating Variable in Islamic Banking (Cross-Countries Evidence) (9389)
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• The Association of Earnings Management, Corporate Environmental Disclosure, Corporate Financial Performance and Corporate Governance Mechanism (9108)
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Melati Oktafiyani, Dian Nuswantoro University

• The Role of Voice and Accountability, Government Effectiveness and Rule of Law on the Relationship Between CSR Disclosure and Analyst Forecast Accuracy (9123)
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6-7 BAKAU
Moderator: Nafsiah Mohamed

• Administration and Control Optimization on Alliance Project of Natural Logistic Disaster Inventory: Application of Soft Systems Methodology at the Directorate of Social Protection for Natural Disaster Victims (PSKBA) (9486)
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• Combining Contingency Model and Soft System Methodology to Reconstruct Indonesia’s Intergovernmental Transfer System in order to Implement Accrual Based Accounting (9461)
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• Implementation of Intangible Assets Accounting in The Ministry of Public Works and Public Housing Analysis (9478)
6-8 BANGKIRAI

Moderator: Siti Nuryanah

- A Comparative Study of Mediation Role of Customer Satisfaction on Corporate Social Responsibility Reporting and Market Value: a Case of Asian Countries (8792)
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- Effectiveness of Social Enterprise in Managing Intellectual Capital (7495)
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  Norreena Binti Md Yusof, Universiti Teknologi MARA
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- Javanese Local Wisdom in Family Business (8957)
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  Pram Suryanadi, Universitas Sebelas Maret

6-9 TENTREM 2

Moderator: Natrah binti Saad

- Analysis of Effect of Multi-Nationality, Tax Haven and Corporate Governance on Thin Capitalization Practice (9434)
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  Purwatiningsih Lisdiono, Universitas Indonesia

- Analysis of Facts Underlying Judge’s Verdict in Resolving Dispute of Value Added Tax on Insurance Discounts and Sale of Repossessed Goods at Finance Company (Study of Tax Dispute Management Perspective) (8866)
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- Corporate tax avoidance, debt ratio and corporate governance: Evidence from Japan (8640)
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  Hiroshi Ohnuma, Tokyo University of Science

- The Impact of Foreign Interest, International Activities, and Thin Capitalization on Tax Aggressiveness in Indonesia (8782)
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Dahlia Sari, Universitas Indonesia

610 TENTREM 3

Moderator: Yuji Shirabe

- Cyclical Trend of Aggregate Earnings and Market Risk Premium (8872)
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- Mispricing of Earnings Components Persistence and Level of Competition Industries (9072)
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- The Level of Strategic Information Disclosure, Disclosure Timing and Firm Value: Evidence from Emerging Capital Market of Indonesia (8522)
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- The Persistence and Mispricing of Industry-Wide and Firm-Specific Earnings Components (8926)
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