

CONCURRENT SESSIONS

Conference Day 1: Sunday, 27 August 2017

08.30 – 10.00 Concurrent Session 1

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 Tariqan, Universitas Indonesia
Fitriany 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 Siswanto, 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
- Science and Technology for the Management of Village Funds based on Financial Accounting Information System Application for BUMD's to achieve Professional, Accountable, and Transparent Village Owned Business in the Digital Era (9029)
pu3galicia@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
Nafsiah Mohamed, Universiti Teknologi MARA
Norimah Amin, Universiti Teknologi MARA
- Measuring Accrual Level and its Relationship to Central Government Fiscal Transparency (8756)
gsigit@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 Wat Tamwil (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)
ancella_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

- The Use of Benford's Law in State Finance Audit Planning (a Case Study on Audit of Financial Report of Central Government Year 2015) (9506)

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
Tivia 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
- Internal Control Analysis of Project Budget Realization In Order To Increase Budgetary Control PT ABC (9442)
fransiscautami@yahoo.com
Fransisca Listyaningsih Utami, Universitas Indonesia
Siti Nurwahyuningsih Harahap, Universitas Indonesia

2-4 MAHOGANI

Moderator: Robert Faff

- Risk Management in Client Acceptance Decision at Non Big 4 Accounting Firm (8939)
hwondabio@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)
lastiatianies@gmail.com
Anies Lastiati, Universitas Indonesia
Sylvia 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 Djusman 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)
dwi.martani@gmail.com
Muhammad Adri 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 Djusman 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_1905@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

Afaf Izzati Nafhah Radzi, Universiti Teknologi MARA

Faizah Darus, Universiti Teknologi MARA

- Determinants of Voluntary Carbon Disclosure in Indonesia (9429)

aninditapinastika@gmail.com

Anindita Pinastika, Universitas Indonesia

Vera Diyanty, Universitas Indonesia

- Does Environmental Performance Valued by Investors? The Case of Indonesian Listed Companies (9573)
enjum9@gmail.com
Hilda Rossieta, Universitas Indonesia
- The Management and Mitigation of Social Issues: Empirical Evidence from the Plantation Industry in Malaysia and Indonesia (9839)
faiza634@salam.uitm.edu.my
Faizah Darus, Universiti Teknologi MARA
Haslinda Yusoff, Universiti Teknologi MARA
Yussri Sawani, Universiti Teknologi MARA,
Tamoi Janggu, Universiti Teknologi MARA
Mustaffa Mohamed Zain, Universiti Teknologi MARA

3-4 MAHOGANI

Moderator: Eliza Fatima

- 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

3-5 SONOKEMBANG

Moderator: Susela Devi K. Suppiah

- 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)
m.tsukahara@main.teikyo-u.ac.jp
Makoto Tsukahara, Teikyo University
- The Effect of Risk Disclosure Quality on Cost of Equity (8563)
ira.geraldina@ibs.ac.id
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)
rousita12@gmail.com
Rousilita Suhendah, Universitas Tarumanagara
- IFRS Adoption Effect on Analyst Coverage and Earnings Management Relationship in ASEAN 5 (8584)
aria.farahmita@gmail.com
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)
veranabilai@gmail.com
Andy Michael Josua Hutadjulu, Universitas Indonesia
Vera Diyanty, Universitas Indonesia
- The Changing Political Landscape in Indonesia and the Value of Political Connections (8730)
n.wijayati@gmail.com
Nureni Wijayati, Universitas Indonesia & University of Groningen
Niels Hermes, University of Groningen
Ronald L. Holzhaecker, University of Groningen
- Role of Risk Governance in Promoting Operational Risks Disclosure and Performance: An ASEAN-5 Banking Perspective (8751)
etika.karyani@ibs.ac.id
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_hermawan@yahoo.com
Galih Seta Perdhana, Universitas Indonesia
Ancella Anitawati Hermawan, Universitas Indonesia

3-7 BAKAU

Moderator: Sulistyo Himawan

- Budget Surplus Determinant in Indonesian APBD (Regional Government Budget) from Budgetary Slack Behavior Viewpoints (8484)
tifa7lockhart@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 Syakhroza, 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: Ranga 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
Máisa 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
Rizky 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)
pungkas.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)
alfiandovipradana@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.yuliawati@gmail.com
Fitria Yuliawati Ansorriyah, 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 Suhubdy, 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
Purwatningsih 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)

antoni.herusetya@uph.edu

Antonius Herusetya, Universitas Pelita Harapan

- Does CEO and CFO Gender Affect Earnings Management? (9314)
desi.adhariani@ui.ac.id
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@ibs.ac.id
Rizky Adithiya, Indonesia Banking School
Ira Geraldina, Indonesia Banking School

4-4 MAHOGANI

Moderator: Ryosuke Fujitani

- Business Cycles and Earnings Persistence (9085)
zum.meini@gmail.com
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@yahoo.com
Darlin Aulia, Universitas Indonesia
Sylvia Veronica Siregar, Universitas Indonesia
- Geopolitical Benchmark: Towards an Extended VAIC Model (8763)
wansallha@gmail.com
Wan Sallha Yusoff, Universiti Malaysia Perlis
- Valuation Implications of FAS 159 Reported Gains and Losses from Fair Value Accounting for Liabilities (9727)
kevinowyong@phbs.pku.edu.cn
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)
rhandikapro@yahoo.com
Rangga Handika, Tokyo International University
Rahfiani Khairurizka, Universitas Indonesia
- Does Statistical Model Improve Judgment Performance: Some Propositions Based on Cognitive Fit Theory (9097)
dyah.ekaarisekar@gmail.com
Dyah Ekaari Sekar Jatningsih, Universitas Muhammadiyah Yogyakarta
Mahfud Sholihin, Universitas Gadjah Mada

Supriyadi, Universitas Gadjah Mada

Ertambang Nahartyo, Universitas Gadjah Mada

- 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 Pramesti, 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)
azolladegita@gmail.com
Azolla Degita 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)
sulistyo.himawan@griffithuni.edu.au
Sulistyo Himawan, Griffith University
- Determinants of Local Government Performance in Indonesia (8369)

dyah.setyaningrum1978@gmail.com

Dyah Setyaningrum, Universitas Indonesia

Dwi Martani, Universitas Indonesia

- 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

Asrulsani Muhamad, Universitas Indonesia

Trisacti Wahyuni, Universitas Indonesia

- The Determinants of Corruption: Study on Provincial Governments In Indonesia (9036)

kristin.rosalina@gmail.com

Kristin Rosalina, Brawijaya University

Yeney Widya Prihatiningtyas, Brawijaya University

4-8 BANGKIRAI

Moderator: Hiroshi Ohnuma

- Analysis of Tax Aggressiveness and Financial Reporting Aggressiveness on Public Companies in Indonesia 2010-2014 (8761)

dwi.martani@gmail.com

Rina Indah Sari Ginting, Universitas Indonesia

Dwi Martani, Universitas Indonesia

- Taxation Awareness as for the Tax Compliance Obligation: a Phenomenology Study in Surabaya, Indonesia (8429)

danielpandapotan@gmail.com

Daniel Pandapotan, Universitas Indonesia

Christine Tjen, Universitas Indonesia

- The Effect of Thin-Capitalization on Tax Avoidance of Non-Shariah Stock Indexed (Non-ISSI) Firms Before and After the Enactment of Regulation of Ministry of Finance Number 169/Pmk.010/2015 (Regulation 169) (9016)

hidayah.saragih@gmail.com

Hidayah Asfaro Saragih, Universitas Indonesia

Frista, Universitas Indonesia

Yuannisa Aisanafi, Universitas Indonesia

Vera Diyanty, Universitas Indonesia

Elvia R. Shauki, Universitas Indonesia

- The Effect of Contingent Fit between Business Strategy and Environmental Uncertainty on Corporate Tax Avoidance: Evidence from Indonesia (8861)

dianwicaksih@unesa.ac.id

Dianwicaksih Arieftiara, Universitas Negeri Surabaya

Sidharta Utama, Universitas Indonesia

Ratna Wardhani, Universitas Indonesia

Ning Rahayu, Universitas Indonesia

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)
nurulaisyah@universitas-trilogi.ac.id
Nurul Aisyah Rachmawati, Universitas Trilogi
Dwi Martani, Universitas Indonesia
- Tax Avoidance, Transparency of Financial Reporting, and Firm Value: The Evidence from Indonesia's Listed Manufacturing Companies (8778)
dahlia-s@ui.ac.id
Ningtias Safitri, Universitas Indonesia
Dahlia Sari, Universitas Indonesia
- Determinants of Tax Avoidance among Multinational Corporations in Malaysia (9940)
natrah@uum.edu.my
Fazliza Mohd Kasim, Multinational Tax Branch, Inland Revenue Board Malaysia
Natrah Saad, Multinational Tax Branch, Inland Revenue Board Malaysia
Tunku Puteri Intan Safinaz, Universiti Utara Malaysia

4-10 TENTREM 3

Moderator: Faizah Darus

- Do Corporate Governance Variables Affect CSR Disclosures in ASEAN? (9492)
pagritansia@ugm.ac.id
Putri Paramita Agritansia, Universitas Gadjah Mada
Nur Isnaini Masyithoh, Universitas Gadjah Mada
- The Effect of External Stakeholder Pressure on CSR Disclosure: Evidence from Indonesia (9038)
ramadhinianisa@gmail.com
Anisa Ramadhini Trianaputri, Universitas Indonesia
Chaerul Djusman Djakman, Universitas Indonesia
Desi Adhariani, Universitas Indonesia
- The Sequential Effect of CSR Disclosure and Cost of Equity Capital: Moderating Role of Family Ownership (8993)
ainhajawiyah@gmail.com
Ain Hajawiyah, Universitas Indonesia
Chaerul Djusman Djakman, Universitas Indonesia
Desi Adhariani, Universitas Indonesia
- Environmental Uncertainty as a Contingent Factor of Business Strategy Choice Decision: Introducing an Alternative Measurement of Uncertainty (8381)
dianwicaksih@unesa.ac.id
Dianwicaksih Arieftiara, Universitas Negeri Surabaya
Sidharta Utama, Universitas Indonesia
Ratna Wardhani, Universitas Indonesia

Conference Day 3: Tuesday, 29 August 2017

13.15 – 14.45 Concurrent Session 5

5-1 KENARI

Moderator: Normah Omar

- Fraud Risk Factors and Tendency to Commit Fraud: Analysis of Employees' Perceptions (8779)
desi.adhariani@ui.ac.id
Jesi Rizky Anindya, Universitas Indonesia
Desi Adhariani, Universitas Indonesia
- Fraud Triangle (Pressure, Opportunity, and Rationalization) and The Level of Accounting Irregularities in Indonesia (9458)
fitrianyamarullah@gmail.com
Aditya Prayatna, Universitas Indonesia
Fitriany Amarullah, Universitas Indonesia
- Pressure, Dysfunctional Behavior, Fraud Detection and Role of Information Technology in Audit Process (9023)
muhammadumar2812@yahoo.com
Muhammad Umar, Universitas Indonesia
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)
vera.diyanti@ui.ac.id
Intan Arianingrum, Universitas Indonesia
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)
rina.dharma.w@gmail.com
Kenny Fernando, Universitas Indonesia
Rina Dharmawati, Universitas Indonesia
Dewi Sriani, Universitas Indonesia
Elvia R Shauki, Universitas Indonesia
Vera Diyanty, Universitas Indonesia
- The Effect of Fair Value Accounting on Earning Management and Audit Quality as Moderating Variable (9002)
aqmaulana.skl@gmail.com

Maisya Pratiwi, Universitas Indonesia
Agus Maulana, Universitas Indonesia
Mutiara Kemala Ratu, Universitas Indonesia
Riky Rizki Junaidi, Universitas Indonesia
Elvia R Shauki, Universitas Indonesia
Vera Diyanty, Universitas Indonesia

- Auditor, Financial Analyst and Value Relevance of Related Party Transaction Disclosure (8995)
dewi.kartika@vokasi.ui.ac.id
Dewi Kartika Sari, Universitas Indonesia
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)
rianasitawati@gmail.com
Riana Sitawati, STIE Dharmaputra
N. A. Teguh Budhiutama, STIE Dharmaputra
Sodikin Manaf, STIE Dharmaputra
Sutono, STIE Dharmaputra
- Impression Management on Management Narrative in State-Owned Enterprises (SOEs) (9515)
lynnherlin@gmail.com
Herlina Helmy, Universitas Negeri Padang
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)
lina.fe@uph.edu
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)
nursakti.niko@yahoo.com
Nursakti Niko Rosandy, Universitas Indonesia
Aria Farah Mita, Universitas Indonesia

5-4 MAHOGANI

Moderator: Sidharta Utama

- CEO's& CFO's Tenure and Earnings Management (9050)
desi.adhariani@ui.ac.id
Myria Rafiz Khasandy, Universitas Indonesia
Desi Adhariani, Universitas Indonesia
- Managerial Ability and the Impact of Earning Quality in Indonesian Manufacturing Firms (8540)
meqalia.bestari@gmail.com
Megalia Bestari, Universitas Indonesia

- Elvia R. Shauki, Universitas Indonesia*
- The Effect of Earnings Management on the Probability of Fraud and Financial Distress (7903)
ancella_hermawan@yahoo.com
Arief Kurniawan, Universitas Indonesia
Ancella Anitawati Hermawan, Universitas Indonesia
 - The Effect of Earnings Management Practice on Corporate Borrowing Capacity through Corporate Reputation (9286)
ancella_hermawan@yahoo.com
Andy Setiawan, Universitas Indonesia
Ancella Anitawati Hermawan, Universitas Indonesia
 - The Effect of Undervaluation and Cash Holdings on Likelihood of Share Repurchase Decision (8565)
ahunggara@gmail.com
Adrianus Hunggara, Universitas Indonesia

5-5 SONOKEMBANG

Moderator: Siti Nurwahyuningsih Harahap

- An Analysis of XBRL Adoption towards Systemic Risk of Financial Institutions Listed in NYSE (9553)
val.tohang@gmail.com
Valentina Tohang, Binus University International
- The Role of Accounting Information at Venture Capital Investment in Technology Start-Ups (9402)
ilhamasudarya@gmail.com
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)
yusufkh@ui.ac.id
Adityawarman, Universitas Indonesia
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)
kwikfeilik@gmail.com
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)
nina.marlina85@gmail.com
Nina Marlina, Universitas Indonesia
Vera Diyanty, Universitas Indonesia
- The Analysis of Influence of Financial Distress and Independence of Board of Commissioners on Tax Aggressiveness (9001)
evony.silvino@gmail.com
Galih Prima Dhamara, Universitas Indonesia
Evony Silvino Violita, Universitas Indonesia
- The Effect of Fiscal Incentive on Earning Management among Listed Companies in Indonesia (8869)
indivara_devi@yahoo.com
Dyah Raras Danastri, Universitas Indonesia
Christine Tjen, Universitas Indonesia
- Transfer Pricing Analysis on Intra-Group Services and the Related Transfer Pricing Disputes from Indonesian Tax Perspective (8515)
ancella_hermawan@yahoo.com
Beatrice Eka Putri Simamora, Universitas Indonesia
Ancella Anitawati Hermawan, Universitas Indonesia

5-7 BAKAU

Moderator: Sylvia Veronica Siregar

- Corporate Governance and Risk Disclosure: Indonesia Evidence (8526)
dyah.setyaningrum1978@gmail.com
Ajar Taru Seta, Universitas Indonesia
Dyah Setyaningrum, Universitas Indonesia
- CSR & Earnings Management: an Assessment of Firm Ethics (9027)
indriati.s.pratiwi@gmail.com
Indriati Siti Pratiwi, Universitas Indonesia
Anisa Ramadhini Trianaputri, Universitas Indonesia
Ain Hajawiyah, Universitas Indonesia
Elvia R. Shauki, Universitas Indonesia
Vera Diyanty, Universitas Indonesia
- The Effect of Strategic CSR on Company Performance (Case Study: Manufacturing Companies in Indonesia) (9414)
b_titis@yahoo.com
Titi Suhartati, Universitas Indonesia
Chaerul Djusman Djakman, Universitas Indonesia
Elvia R. Shauki, Universitas Indonesia
- Violation of Financial Regulations, Financial Performance, Financial Pressure, Firm Size, Environmental Impacts and Disclosures of Social Responsibility of the Firm (8889)
fernandoafricano@stie-mdp.ac.id
Fernando Africano, STIE Multi Data Palembang
Dinnul Alfian Akbar, UIN Raden Fatah
Rika Lidyah, UIN Raden Fatah

5-8 BANGKIRAI

Moderator: Nureni Wijayanti

- Ethical Climate Interaction toward Magnitude Consequence Oriented CPA's in Ethical Intention (9435)
suryadiwinata@ymail.com
Suryadi Winata, Universitas Buddhi Dharma
- 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)
sitiasiahmurni@gmail.com
Siti Asiah Murni, Wijaya Kusuma Surabaya University
James Tunewu, Wijaya Kusuma Surabaya University
Rica Sih Wuryaningrum, Wijaya Kusuma Surabaya University
- Factors that Influence Accounting Students' Interest to Become Entrepreneurs (8955)
wasilah_abdullah@yahoo.com
Merlin Pintoro, Universitas Indonesia
Wasilah Abdullah, Universitas Indonesia
- The Influence of Gender and Personality on "Holier-Than-Thou" Perception Bias among Minangkabau Accountants (9356)
sanydwita@gmail.com
Sany Dwita, Universitas Negeri Padang
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)
maher835@salam.uitm.edu.my
Maheran Zakaria, Universiti Teknologi MARA
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)
rinfadhilah@puncakalam.uitm.edu.my
Mazri Khairi Faiz, Victoria International College
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)
dodik.siswantoro@ui.ac.id
Dodik Siswantoro, Universitas Indonesia
- The Effectiveness of Zakat Distribution Based on Human Needs in Maqasid Al-Syariah (9043)
maziah650@kelantan.uitm.edu.my
Siti Maziah Binti Ab Rahman, Universiti Teknologi MARA

Maheran Zakaria, Universiti Teknologi MARA
Nor Haryanti Md Nor, Universiti Teknologi MARA
Nadia Farleena Mohd Aznan, Universiti Teknologi MARA
Suryani Awang, Universiti Teknologi MARA

- Well-Being Supporting Factors of Umar bin Abdul Aziz Period and its Context to Indonesian Current Practices (9559)
dodik.siswantoro@ui.ac.id
Dodik Siswantoro, Universitas Indonesia

5-10 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)
enjum9@gmail.com
Hilda Rossieta, Universitas Indonesia
- E-Government, Audit Opinion, and Performance of Local Government Administration in Indonesia (9462)
bbsutopo@yahoo.com
Bambang Sutopo, Universitas Sebelas Maret
Trisninik Ratih Wulandari, Universitas Sebelas Maret
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)
widagdo2002@yahoo.com
Ari Kuncara Widagdo, Universitas Sebelas Maret
M. Yudhika Efiri, School of Banking and Business Yogyakarta
Hardo Basuki, Universitas Gadjah Mada
- The Prospect of Activity-Based Costing Implementation in Government (8877)
rusdi.akbar@ugm.ac.id
Tri Priyatmo, Ministry of Finance RI
Rusdi Akbar, Universitas Gadjah Mada

15.00 – 16.30 Concurrent Session 6

6-1 KENARI

Moderator: Hironori Fukukawa

- The Adoption of IFRS, Comparability of Financial Statements and Foreign Analysts Following (8592)
aria.farahmita@gmail.com
Aria Farah Mita, Universitas Indonesia
Sidharta Utama, Universitas Indonesia
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)
veranabila@gmail.com
Sarlina Sari, Universitas Indonesia
Vera Diyanty, Universitas Indonesia
- The Effects of Financial Reporting Quality and Government Intervention on Investment Efficiency (7575)
sylvia.veronica@ui.ac.id
Muhammad Bagus Rinanda, Universitas Indonesia
Sylvia Veronica Siregar, Universitas Indonesia
- The Quality of Earnings and Internal Control Effects on Bond Ratings (8328)
ancella_hermawan@yahoo.com
Emillia Octavia, Universitas Indonesia
Ancella Anitawati Hermawan, Universitas Indonesia

6-2 KERUING

Moderator: Vera Diyanty

- Audit Tenure and Audit Quality: Analysis of Indonesia Context (7961)
desi.adhariani@ui.ac.id
Albert A. Buntara, Universitas Indonesia
Desi Adhariani, Universitas Indonesia
- Impact of Review/Audit of Interim Financial Statement on Information Content with Audit Quality as Moderation (9540)
fitrianyamarullah@gmail.com
Gina Rusdina, Universitas Indonesia
Fitriany Amarullah, Universitas Indonesia
- The Influence of Pseudo Auditor Rotation on Audit Quality: a New Evidence (8895)
febrianto.rahmat@gmail.com
Rahmat Febrianto, Universitas Andalas
Fitria Dini, Universitas Andalas
Dela Audina, Universitas Andalas
Yuskar, Universitas Andalas
Verni Juita, Universitas Andalas

6-3 MALAPARI

Moderator: Hilda Rossieta

- The Impact of Each Element of Corporate Social Responsibility Disclosure Towards Firm Value (9136)
siputusugiartha@yahoo.com
I Putu Sugiartha Sanjaya, Universitas Atma Jaya Yogyakarta
- The Relationship between Corporate Governance and Firm Performance (9039)
nasrinazar86@gmail.com
Nasrin Azar, University of Malaya
- The Role of Corporate Governance in Financial Derivative Utilization for Corporate Tax Avoidance in Indonesia (9129)
ratnawardhani@yahoo.com

Galuh Mayanggara Chunique, Universitas Indonesia

Ratna Wardhani, Universitas Indonesia

- The Effect of Unrelated Diversification on Firm Performance with Board of Directors' Diversity as Moderating Variables (9160)

veranabilai@gmail.com

Leonard Satria, Universitas Indonesia

Vera Diyanty, Universitas Indonesia

6-4 MAHOGANI

Moderator: Nureni Wijayati

- An Analysis: The Effect of Board of Directors' Diversity on Firm Performance (9173)

veranabilai@gmail.com

Fabiola Cintantya Prakasita Bahari, Universitas Indonesia

Vera Diyanty, Universitas Indonesia

- Executive Board Composition and Firm Risk (9206)

veranabilai@gmail.com

Wildan Sadi, Universitas Indonesia

Vera Diyanty, Universitas Indonesia

- Gender Responsive Planning and Budgeting (Case Study: Ministry of Finance) (9490)

trisacti_wahyuni@yahoo.com

Leisha Wahyu Nurindahsari, Universitas Indonesia

Trisacti Wahyuni, Universitas Indonesia

- CEO Gender, Financial Performance, and Firm Risk Level (9318)

desi.adhariani@ui.ac.id

Alyssa Noviera Dwiharti, Universitas Indonesia

Desi Adhariani, Universitas Indonesia

6-5 SONOKEMBANG

Moderator: Maheran Zakaria

- Corporate Waqf: A Sustainable Model of Islamic Wealth Creation and Distribution (9819)

dmustaff@salam.uitm.edu.my

Mustaffa Mohamed Zain, Universiti Teknologi MARA

Faizah Darus, Universiti Teknologi MARA

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)

dodik.siswantoro@ui.ac.id

Dodik Siswantoro, Universitas Indonesia

- Islamic Social Capital and Inclusive Economic Growth in Malaysia (9333)

roshayani@salam.uitm.edu.my

Roshayani Arshad, Universiti Teknologi MARA

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)
evony.silvino@gmail.com
Ratnika Detri Goddes, Universitas Indonesia
Evony Silvino Violita, Universitas Indonesia

6-6 SONOKELING

Moderator: Ratna Wardhani

- Corporate Social Responsibility, Corporate Governance and Cost of Equity Capital (8951)
ratnawardhani@yahoo.com
I Made Pradana Adiputra, Universitas Indonesia
Sylvia Veronica Siregar, Universitas Indonesia
Ratna Wardhani, Universitas Indonesia
- Direct and Indirect Effect of Concentrated Ownership on Financial Performance Using Credit Risk as Mediating Variable in Islamic Banking (Cross-Countries Evidence) (9389)
siti.khomsatun@gmail.com
Siti Khomsatun, Universitas Indonesia
Ancella Anitawati Hermawan, Universitas Indonesia
Sylvia Veronica Siregar, Universitas Indonesia
- The Association of Earnings Management, Corporate Environmental Disclosure, Corporate Financial Performance and Corporate Governance Mechanism (9108)
dwi777utomo@yahoo.com
Stephanus Dwiwarso Utomo, Dian Nuswantoro University
Zaky Machmuddah, Dian Nuswantoro University
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)
lsasonow@yahoo.com
Lesty Sasono Wijito, Universitas Indonesia
Sidharta Utama, Universitas Indonesia
Sylvia Veronica Siregar, Universitas Indonesia

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)
trezepiero82@gmail.com
Achmad Fauzi, Universitas Indonesia
Deddi Nordiawan, Universitas Indonesia
- Combining Contingency Model and Soft System Methodology to Reconstruct Indonesia's Intergovernmental Transfer System in order to Implement Accrual Based Accounting (9461)
deddinordiawan@yahoo.com
Arifudin Miftakhul Huda, Universitas Indonesia
Deddi Nordiawan, Universitas Indonesia
- Implementation of Intangible Assets Accounting in The Ministry of Public Works and Public Housing Analysis (9478)

hertianti@gmail.com

Aditya, Universitas Indonesia

Ayuningtyas Hertianti, Universitas Indonesia

- Reconstruction Accounting of Bioposka Fertilizer Inventory in Center for Plant Conservation Botanic Garden of Indonesia Using Soft System Methodology (9350)

deddinordiawan@yahoo.com

Riecha Santiecha, Universitas Indonesia

Deddi Nordiawan, Universitas of Indonesia

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)

ss_vahdati@yahoo.com

Sahar Evahdati, University of Malaya

Norhayah Binti Zulkifli, University of Malaya

Zarina Binti Zakaria, University of Malaya

- Effectiveness of Social Enterprise in Managing Intellectual Capital (7495)

nur.hayati.samad@gmail.com

Nur Hayati Binti Ab Samad, Universiti Teknologi MARA

Noreena Binti Md Yusof, Universiti Teknologi MARA

Nurfarahin Binti Roslan, Universiti Teknologi MARA

- Javanese Local Wisdom in Family Business (8957)

titiksetyauns@gmail.com

Titik Setyaningsih, Universitas Sebelas Maret

Andi Asrihapsari, Universitas Sebelas Maret

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)

ipung31@yahoo.com

Danny Lukito Wibowo, Universitas Indonesia

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)

indra.himawan@ui.ac.id

Indra Himawan Adlan, Universitas Indonesia

Christine Tjen, Universitas Indonesia

- Corporate tax avoidance, debt ratio and corporate governance: Evidence from Japan (8640)

hiroshi_onuma@rs.tus.ac.jp

Hiroshi Ohnuma, Tokyo University of Science

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

dahlia-s@ui.ac.id

Christina Nainggolan, Universitas Indonesia

Dahlia Sari, Universitas Indonesia

6-10 TENTREM 3

Moderator: Yuji Shirabe

- Cyclical Trend of Aggregate Earnings and Market Risk Premium (8872)
cd151004@g.hit-u.ac.jp
Yuto Yoshinaga, Hitotsubashi University
- Mispricing of Earnings Components Persistence and Level of Competition Industries (9072)
nurulaisyah@universitas-trilogi.ac.id
Nurul Aisyah Rachmawati, Universitas Trilogi
Sylvia Veronica Siregar, Universitas Indonesia
Ratna Wardhani, Universitas Indonesia
- The Level of Strategic Information Disclosure, Disclosure Timing and Firm Value: Evidence from Emerging Capital Market of Indonesia (8522)
elok.tres@gmail.com
Hafiz Asfahani, Universitas Indonesia
Elok Tresnaningsih, Universitas Indonesia
- The Persistence and Mispricing of Industry-Wide and Firm-Specific Earnings Components (8926)
meqaoktorina@yahoo.com
Megawati Oktorina, Universitas Indonesia
Sylvia Veronica Siregar, Universitas Indonesia
Ratna Wardhani, Universitas Indonesia