

# ***PROCEEDING BOOK***

1<sup>st</sup> CAAGA Conference 2016

***Comparative Asia Africa Governmental Accounting***

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***Mercu Buana University***

***Jakarta Indonesia***

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# Welcome Speech

## of Chairperson of Indonesian Institute of Accountant educators accountant compartment

Honorable guest and participants in  
Comparative Good Governance Asia Africa Governmental Accounting,

It is really a great opportunity to welcome all of our delegates to Indonesia. I am really proud to write a foreword for Comparative Good Governance Asia Africa Governmental Accounting (CGGAAGA). I think it is a great accounting conference, since it will address not only our national governmental accounting system, but we have a chance to observe and compare governmental accounting system across Asian and African countries, and also to learn together, how to build a good governance in our government.

Asia and Africa consist mainly of developing countries. Most of Asian and African countries achieve the independence in around 1940 - 1960. For around 50 years, Asian and African countries are struggle to achieve what the developed countries in Europe and North America had achieved. One of the sectors that need serious attention is governmental accounting. Governmental accounting is a vital part of state financial management, since it will disseminate financial information regarding government, and also to provide key information for internal and external decision making.

The key issues in our governmental accounting currently is how to integrate it with good governance system. As we already learn together, that good governance is a main requirement in private and public sector. Public sector will be benefited from good governance, since good governance will eradicate government corruption and unprofessional conduct. It will also lead to a strong policy and raise the government reputation in society point of view.

As a chair woman of Indonesian Institute of Chartered Accountant - Educators Compartment, I was really interest when the committee came up with the idea of organizing the international seminar and conference that focused on the issue of good governance and governmental accounting. Therefore, I am endorsing this conference and seminar to all participant and to all educators. Finally, I hope that this conference can give an inspiration for all of us to strengthen good governance and governmental accounting system. Have good seminar for all of you and enjoy Indonesia.

Bandung, 10 November 2016

Prof. Dr. Hj. Nunuy Nur Afiah  
Chairperson of Indonesian Institute of Accountant - educators accountant compartment

# Welcome Speech

Rector of Mercu Buana University

Honorable guest and participants for first CAAGA Conference

The world is filled with inequality, injustice, and violence. Several groups of countries dominate others. Earth resources are spent by rich countries. Various international financial institutions are actually exploited to strangle the underdeveloped and developing countries. Countries unilaterally commit violence without any significant prevention measures from the United Nations. On the other front, the global community seeks the importance of a new world order based on justice, equality, and prosperity. The world needs global collective leadership and the Asian and African countries should play an important role in the global environment as a positive force for the peace and prosperity.

To create the manifestation of welfare, Asian and African countries must collaborate to fight poverty and underdevelopment, as well as to spur economic growth. Economic growth is a key driver for a development of a nation. More developed Asian and African countries need to forge partnerships with other countries for the implementation of science and technology. This is important as most of the African-Asian countries still lag far behind in terms of science and technology implementation, particularly in manufacturing sector. The partnership should be mutually beneficial to each country in order to maintain interdependency and equal relations between respective countries.

The effort to eradicate poverty and underdevelopment also requires good governance implementation. Unfortunately, most of Asian and African countries are still having conflict and internal turmoil, thus preventing a well-administered government and ideal development. In order to manifest good governance practices, Indonesia and other Asian and African countries have to contribute more actively in resolving various issues. The involvement of Western countries in conflict resolution should be taken over by Asian-African countries. They must be able to solve their own problems without being too dependent on the developed countries. Therefore, Asian and African countries can stand equal with the other nations in the rest of the world, particularly developed countries..

With Asia and Africa's population accounting for thirds of the total world population, Gross Domestic Product (GDP) of these two continents in 2014 reached 51 percent of the world's GDP. Trade routes in these two continents are dense and prone to security disruptions. I consider that the development is not just a matter of having a large amount of money or solely an economic phenomenon. The development also includes all aspects of people's behavior, including law enforcement. The law enforcement and good governance practice must become the spotlight of focus for Asian and African countries. All Asian and African countries should work together to create peace and secure transportation and trade routes, whether by land, sea, or air.

Indonesia, India, and South Africa which have positive economic growth trends can become a driver for economic power in Asia and Africa. Asian and African countries must fight the modern imperialist-colonialist colonizing with economic power. All these three countries

may bridge the aim for new economic powers in Asia and Africa in peaceful, fair, and equal manners.

India is the world's second largest population country and the world's ninth largest economy by gross domestic product (GDP). With South Africa, India is a member of the G-20 and members of the BRICS (Brazil, Russia, India, China and South Africa) and currently has rapid economic growth. South African industrial sector is very advanced and becomes the 25<sup>th</sup> country with the greatest economic growth rate. World Bank data mentioned South Africa's gross domestic product in 2013 reached US\$366.1 billion. This achievement categorized South Africa as high-income country.

Indonesia is the world's third largest democratic country and the largest Muslim-majority country. Indonesia's active role in the Asian-African Conference, Non-Aligned Movement and Organization of Islamic Cooperation (OIC) provides more value to Indonesia in the eyes of Asian and African countries. Indonesia and most of the Asian and African countries so far have a common interest, both in economics and politics, in order to be the basis of motivation to improve bilateral or multilateral partnership.

These three countries, Indonesia, India, and South Africa, are the most appropriate liaison in connecting Asian and African countries. The economic strength of non-aligned Asia-Africa countries may serve as a new economic power in addition to the economic hegemony of the US, China, and other developed countries.

Minister of Foreign Affairs, Retno Marsudi, stated in an occasion that Asia is the engine of global growth, and Africa is continent of hope. Countries in these two continents must establish mutually-beneficial two-way investment in the future. This is the right time for Asian and African countries to collaborate and manifest the shared ideals summarized by President Soekarno at the opening speech of the Asian-African Conference, 60 years ago. Let a New Asia and a New Africa Be Born!

Jakarta November 10, 2016

Dr. Arisetyanto Nugroho, MM



**Committee Of CAAGA**  
**Comparative Asia Africa Governmental Accounting Conference**  
**Jakarta, 16-17 November 2016**

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<b>PELINDUNG</b>	Dr Arissetyanto Nugroho, MM (Rektor Universitas Mercu Buana)
<b>PENANGGUNG JAWAB</b>	Prof. Dr. Wiwik Utami, AK., MS., CA. (Dekan Fakultas Ekonomi dan Bisnis)
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<b>KOMITE PELAKSANA</b>	
Ketua	Dr. Hari Setiyawati, SE., Ak., M.Si., CA (Universitas Mercu Buana)
Wakil Ketua	Dr. Fardinal, SE., M.Si., Akt. (Universitas Mercu Buana)
Sekretaris	1. Diah Iskandar, SE., M.Si (Universitas Mercu Buana) 2. Shinta Melzatia, SE., M.Ak (Universitas Mercu Buana)
<b>BENDAHARA</b>	

Ketua	Minanari, SE., M.,Si (Universitas Mercu Buana)
Wakil Ketua	Fitri Indriawati, SE., M.Si (Universitas Mercu Buana)
Anggota	Lestarini (Universitas Mercu Buana)
<b>SEKRETARIAT</b>	
Ketua	Mardiyah Noviana, SE (Universitas Mercu Buana)
Anggota	1. Fransisca Hanita Rusgowanto, S.Kom, M.Ak (Universitas Mercu Buana)
	2. Setyo Wahono, S.SI (Universitas Mercu Buana)
	3. Ratna Sari Dewi, A. Md (Universitas Mercu Buana)
	4. Suharsono (Universitas Mercu Buana)
<b>SPONSORSHIP</b>	1. Dr. Dwi Asih Surjandari, Akt, MM (Universitas Mercu Buana)
	2. Dr. Dewi Anggraini Faisol, Ak., ME (Universitas Mercu Buana)
	3. Dr. Istianingsih, AK., MS., CA., CSRA (Universitas Mercu Buana)
<b>ACARA</b>	
Ketua	Dr. Yudhi Herliansyah, Ak., M.Si., CA., CSRA., CPAI (Universitas Mercu Buana)
Anggota	1. Dr. Waluyo, CA (Universitas Mercu Buana)
	2. Dr. Ningzih, M.Si (Universitas Mercu Buana)
	3. Panji Putranto, SE.,M.Ak (Universitas Mercu Buana)
	4. Dr. Rina Astini, SE., MM (Universitas Mercu Buana)
	5. Swarmilah Hariani, SE., M.Acc (Universitas Mercu Buana)
	6. Putri Perdana, SP (Universitas Mercu Buana)
<b>HUBUNGAN KONFERENSI</b>	
Hubungan Internasional	1. Dr. Anik Herminingsih, M.Si (Universitas Mercu Buana)
	2. Dudi Permana, ST, MM, Ph.D (Universitas Mercu Buana)
	3. Caturida Meiwanto Doktoralina, SE., M.Ak (Universitas Mercu Buana)

	4. Gabor Nemeth, M. Phil. (Universitas Mercu Buana)
Hubungan Dalam Negeri	1. Dr. Harnovinsah, SE., M.Si., CA. (Universitas Mercu Buana)
	2. Reskino, SE., Ak., M.Si (Universitas Islam Negeri Syarif Hidayatullah)

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### **KONFERENSI & PROSIDING**

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Ketua	Febrian Kwarto, SE., M.Akt.,Ak.,CA (Universitas Mercu Buana)
Anggota	1. Taufik Akbar, SE, M.Si, Ak, CA (Universitas Mercu Buana)
	2. Lawe Anasta, SE., Ak., MS (Universitas Mercu Buana)
	3. Yulia Yustikasari, SE, M.Sc (Universitas Mercu Buana)

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### **AKOMODASI**

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Ketua	Marsyaf, SE., Ak., M.Ak (Universitas Mercu Buana)
Anggota	1. Onggo, P. SE., MM (Universitas Mercu Buana)
	2. Drs. Suharmadi, Ak., M.Si (Universitas Mercu Buana)
	3. Mochamad Soelton, S.Psi, MM (Universitas Mercu Buana)
	4. Safto Adi Wibowo, SE (Universitas Mercu Buana)
	5. Sabarudin Muslim, SE. M.Si (Universitas Mercu Buana)
	6. Sumantri, SE (Universitas Mercu Buana)

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### **SARANA**

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Anggota	1. Samsir Alam, ST., MT (Universitas Mercu Buana)
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### **PRASARANA**

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	1. Misbah Hidayat (Universitas Mercu Buana)
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### **KONFERENSI KIT (GOODIE BAG)**

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Ketua	Ratna Mappanyuki, SE., Ak., M.Si (Universitas Mercu Buana)
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Anggota	1. Dra. Muti'ah, M.Si (Universitas Mercu Buana)
	2. Eka Puspita Mirasari, S.Si (Universitas Mercu Buana)
	3. Arif Nugroho, SE (Universitas Mercu Buana)
<b>KONSUMSI</b>	1. Yenny Dwi Handayani, SE., M.Si, Ak (Universitas Mercu Buana)
	2. Dra. Nurlis, Ak., M.Si., CA (Universitas Mercu Buana)
	3. Nurul Hidayah, M.Si, Ak (Universitas Mercu Buana)
	4. Nur Endah Retno Wuryandari, S.Sos., MM (Universitas Mercu Buana)
	5. Ludi Astuti, SE (Universitas Mercu Buana)
<b>HUMAS DAN DOKUMENTASI</b>	1. Irmulansati, SH., M.Si (Universitas Mercu Buana)
	2. Afly Yessie, SE., Ak., M.Si, CA (Universitas Mercu Buana)
	3. Rinna Yuliasuty Asmara, SE., MM (Universitas Mercu Buana)
	4. Didi Hendrawan Aji, S. Ikom (Universitas Mercu Buana)
	4. Ridwan Nugroho, SE (Universitas Mercu Buana)
<b>PUBLIKASI WEB ( Web Design, Backdrop, etc)</b>	1. Hidayatullah, SE, M.Ak, Ak, CA (Universitas Mercu Buana)
	2. Dewi Rosaria, SE, Ak, M.Si (Universitas Mercu Buana)

# Conference Program

16 November 2016		
07.00 - 8.00	Registration & Coffee break	
08.00 - 8.50	Parallel sessions 1	Paper Presentations
09.00 - 9.45	National anthem Indonesia Raya Pembacaan Do'a	Mercu Buana Team
	Art's performances	Mercu Buana Art Team
	Welcoming speech	1. Head of CAAGA Committee 2. Head of Institute of Indonesia Chartered Accountant 3. Rector of Mercu Buana University
09.45 - 10.15 10.15 - 11.00	Keynote Address Keynote Speech	Minister of Home Affairs of Indonesia Dr. Kelum Jayasinghe The Essex Business School University of Essex England
11.00 - 12.30	Experts panel session 1	1. Prof. Indra Bastian (Indonesia) 2. Dr. Chamara Kuruppu (Norway) 3. Dr. Vivianne Tobassa (New Zealand)
12.30 - 13.30	Break Time	Lunch
13.30 - 15.00	Experts panel, session 2	1. Prof. Nafsiah (Malaysia) 2. Revelino D. Garcia, Ph.D (Philippine) 3. Dr. Pawan Adhikari (England) 4. Dr. Nemoto Masatsugu (South Korea)
15.00 - 15.15	Coffee break	
15.15 - 17.15	Parallel sessions 2	Paper Presentations
17 November 2016		
07.00 - 08.00	Registration & Coffee break	
08.00 - 10.00	Parallel sessions 3	Paper Presentations
10.00 - 10.15	Coffee break	
10.15 - 12.15	Parallel sessions 4	Paper Presentations
12.15 - 12.45	<b>Closing</b>	
12.45 - 13.30	Break Time	Lunch
13.30 - 17.00	<b>Tour to The Mangrove Forest</b>	Optional

# Paper Presentation Schedule

## Session 1

WEDNESDAY, NOVEMBER 16 <sup>th</sup> , 2016			
SESSION 1 : 08.00 AM - 08.50 AM			
MERCU BUANA TOWER			
ROOM	MODERATOR	TITLE	AUTHOR/PRESENTER
T.302	PROF. ERLINA	ANALYSIS OF GOOD GOVERNANCE MECHANISM IN IMPLEMENTATION OF PERFORMANCE-BASED BUDGETING (SURVEY AT SATKER DIREKTORAT JENDERAL PAJAK JAKARTA REGION)	NURLIS
		THE IMPACT OF RISK MANAGEMENT, CORPORATE GOVERNANCE AND CAPITAL ON PROFITABILITY OF REGIONAL DEVELOPMENT BANK IN INDONESIA FROM 2011 - 2015	NOVA NOVITA
T.303	PROF. M ARIF	EFFECT OF INTANGIBLE ASSETS (INTANGIBLE ASSETS) OPERATING CASH FLOW AND GROWTH COMPANY FINANCIAL DISTRESS IN PREDICTING THE COMPANIES LISTED IN INDONESIA STOCK EXCHANGE IN 2011-2014	RATNA MAPPANYUKKI
		A GOVERNANCE OPERATING MODEL FOR COMBINED ASSURANCE REPORTING	HENDRO SASONGKO ROCHMAN MAROTA
T.304	PROF. APOLLO	THE EFFECT OF COMPANY CHARACTERISTICS AND AUDIT COMMITTEE WITH AUDIT DELAY AND TIMELINESS IN MANUFACTURING COMPANY LISTED IN BEI 2011-2015	GIAWAN NUR FITRIA, FRANSISCA HANITA, RIATY HANDAYANI
		SME's: A PRELIMINARY STUDY ON FINANCING PERFORMANCE ABILITY IN FACING COMPETIORS ON AEC	MUHAMMAD NASHAR, DIAH WAHYUNINGSIH



**WEDNESDAY, NOVEMBER 16<sup>th</sup>,2016**

**SESSION 1 : 08.00 AM - 08.50 AM**

**MERCU BUANA TOWER**

ROOM	MODERATOR	TITLE	AUTHOR/PRESENTER
		2015 (case study in SME Flour Talas Rusman (TTR).Kota Bogor)	
T.305	PROF. DR. DARMA TINTRI	THE EFFECT OF EXCHANGE RATE FLUCTUATIONS AND US DOLLAR PAYMENT TRANSACTIONS OF TENDENCY PAYMENT TRANSACTIONS IN RUPIAH AS MODERATION GOVERNMENT POLICY	NADIA TIANDINI, FEBRIAN KWARTO
		FACTOR THAT AFFECT MANAGERIAL PERFORMANCE SKPD	BUDI SUSETYO, YUNIARTI HERWIANI, NOVI SETYANINGSIH
T.306	DR ISTIANINGSIH	EFFECT OF CRITICAL SUCCESS FACTOR IN THE IMPLEMENTATION ENTERPRISE RESOURCE PLANNING (ERP) TOWARDS THE COMPANY PERFORMANCE STUDY AT PT ANGKASA PURA II (PERSERO)	REZI EKA PUTRA, ISTIANINGSIH
		ANALYSIS OF FACTORS AFFECTING THE COMPANY VALUE (EMPIRICAL STUDY ON MANUFACTURING COMPANY LISTED ON THE INDONESIA STOCK EXCHANGE)	SUPARNO ; SRI SUARTINI, SUHONO
T.307	PROF. HARYONO	EMPIRICAL STUDY : THE ANALYSIS OF FACTORS INFLUENCING ACCOUNTING EDUCATION AND READINESS ACCOUNTING STUDENTS OF DIFFERENT ACCREDITED STUDY PROGRAM AND ACCOUNTANT IN MICRO SMALL BUSINESS FACING ASEAN ECONOMIC COMMUNITY	DWI ASIH SURJANDARI
		COMPETENCY ANALYSIS OF ACCOUNTING STUDENTS STUDIES PROGRAM IN THE UNIVERSITY OF MERCU BUANA AGAINST WORK	NURUL KOMARA FAJRIN & RINA ASTINI

**WEDNESDAY, NOVEMBER 16<sup>th</sup>,2016**

**SESSION 1 : 08.00 AM - 08.50 AM**

**MERCU BUANA TOWER**

ROOM	MODERATOR	TITLE	AUTHOR/PRESENTER
		READINESS IN FACING THE ERA OF ASEAN ECONOMIC COMMUNITY	
T.308	DR. IHYAUL ULUM	INTELLECTUAL CAPITAL DISCLOSURE AND BOARD DIVERSITY: EVIDENCE FROM MALAYSIAN SHARIAH COMPLIANT COMPANIES	AZIZAH ABDULLAH, SALWANIMUKHTAR, NURUL AFZAN NAJID, NAFSIAH MOHAMED
		INTELLECTUAL CAPITAL ON CORPORATE FINANCIAL PERFORMANCE	GIAWAN NUR FITRIA

## *Session 2*

**WEDNESDAY, NOVEMBER 16<sup>th</sup>,2016**

**SESSION 2 : 03.15 PM - 05.15 PM**

**MERCU BUANA TOWER**

ROOM	MODERATOR	TITLE	AUTHOR/PRESENTER
T.302	DR. DEKAR URUNSYAH	ACCRUAL LEVEL ANALYSIS OF REGIONAL GOVERNANCE FINANCIAL REPORT IN PROVINCE GOVERNANCE, DISTRICT GOVERNANCE, AND CITY GOVERNANCE IN SUMATERA SELATAN	IKA SASTI FERINA, ABDUL ROHMAN, EMAN SATRIAWAN
T.303	PROF INDRA BASTIAN	THE ANALYSIS OF ACCRUAL-BASED RECOGNITION ON FIXED ASSETS: STUDIES ON FIVE DISTRICT/CITY	ZIADATUN NI MAH, MAHFUD SHOLIHIN
		AN UNDERSTANDING PAMONG DESA TOWARD VILLAGE FINANCIAL MANAGEMENT ACCOUNTABILITY	DANI PUSPITASARI, NINA WIDARINI, KISWANTO

**WEDNESDAY, NOVEMBER 16<sup>th</sup>,2016**

**SESSION 2 : 03.15 PM - 05.15 PM**

**MERCU BUANA TOWER**

<b>ROOM</b>	<b>MODERATOR</b>	<b>TITLE</b>	<b>AUTHOR/PRESENTER</b>
		PUBLIC PARTICIPATION ON LOCAL BUDGETING BASE ON LOCAL WISDOM	ANA SOPANAH
		DIFFERENCES IN FINANCIAL PERFORMANCE COMPANY ENGAGED IN MERGERS AND ACQUISITIONS BY TYPE OF INDUSTRY LISTED IN INDONESIA STOCK EXCHANGE	AGUNG WAHYUDI BIANTORO
T.304	DR ANA SOPANAH	FACTORS ABOUT REGULATION NO. 5 YEAR 2011 ABOUT PUBLIC ACCOUNTING TO STUDENTS CAREER OPTIONS	MONA INTARIANI
		THE INFLUENCE OF PERFORMANCE - BASED BUDGETING, ACCOUNTING INFORMATION SYSTEMS AND THE IMPLEMENTATION OF INTERNAL CONTROL SYSTEMS TO THE ACCOUNTABILITY OF GOVERNMENT FINANCIAL STATEMENTS IN THE PUBLIC SERVICE AGENCY, RSUPN DR CIPTO MANGUNKUSUMO	WIWIEN UTAMI, HARNOVINSAH
		ANALYSIS PROFITABILITY OF COMPANY BEFORE AND AFTER MERGER (A CASE STUDY ON THE COMPANY'S MERGER IN 2009 TO 2014 ARE LISTED IN INDONESIA STOCK EXCHANGE)	EDDY WINARSO, JOUNG HYUN PARK
T.305	PROF NAFSIAH MOHAMED	THE EFFECT OF INTERACTIVITY AND VISUALIZATION IN XBRL-ENABLED SEARCH TOOLS	ASYRAFIL MUCHTAR, NOVITA

**WEDNESDAY, NOVEMBER 16<sup>th</sup>,2016**

**SESSION 2 : 03.15 PM - 05.15 PM**

**MERCU BUANA TOWER**

<b>ROOM</b>	<b>MODERATOR</b>	<b>TITLE</b>	<b>AUTHOR/PRESENTER</b>
		TECHNOLOGY TO NON PROFESSIONAL INVESTOR PERFORMANCE WITH TECHNOLOGY-TO-PERFORMANCE CHAIN MODEL AS THE THEORETICAL BASIS (CASE STUDY ON UNIVERSITAS TRILOGI STUDENTS)	
		THE IMPACT OF INFORMATION SYSTEM SUCCESS MODEL TO ACCOUNT REPRESENTATIVES WITH TRUST MODEL AS INTERVENING VARIABLE (EMPIRICAL STUDY IN INDONESIAN TAX INFORMATION SYSTEM)	MAPPA PANGLIMA BANDING
		IMPACT MACRO ECONOMIC AND FUNDAMENTAL FACTORS ON CORPORATE VALUES (EMPIRICAL STUDY ON THE MINING SECTOR COMPANY LISTED ON THE INDONESIA STOCK EXCHANGE PERIOD 2011-2014)	TONO, DIAH ISKANDAR
		BRAND IMAGE OF PRIVATE UNIVERSITIES MAJORING IN ECONOMICS IN BOGOR AND ITS IMPACT TO CONSUMERS PREFERENCES	ANNARIA MAGDALENA HASIBUAN, NUSA MUKTIADJI, BUDI SETIAWAN.
T.306	DR ADE PALUPI	LINKAGE PROGRAM MODEL AS THE SOLUTION FOR SMEs FINANCING AND DEVELOPMENT IN REGENCY OF ENDE	FITRI LUKIASTUTI & LD GADI DJOU

**WEDNESDAY, NOVEMBER 16<sup>th</sup>,2016**

**SESSION 2 : 03.15 PM - 05.15 PM**

**MERCU BUANA TOWER**

<b>ROOM</b>	<b>MODERATOR</b>	<b>TITLE</b>	<b>AUTHOR/PRESENTER</b>
		PERFORMANCE EVALUATION OF COMMUNITY HEALTH CENTERS THAT IMPLEMENT FINANCIAL MANAGEMENT OF LOCAL PUBLIC SERVICE AGENCY (A STUDY AT COMMUNITY HEALTH CENTERS IN BALIKPAPAN CITY)	LAURA CATHERINE RAWUNG, MAHFUD SHOLIHIN
		EFFECT OF THE QUALITY OF HUMAN RESOURCES AND ORGANIZATION COMMITMENT WITH PROFESSIONALISM OF EMPLOYEES AS AN INTERVENING VARIABLE THE READINESS OF ACCRUAL-BASED GAS IMPLEMENTATION (STUDY IN GOVERNMENT OF BATU CITY)	ERINA SUDARYATI DIAN AGUSTIA IZMI DWIRA ERIANI
		ANALYSIS OF INTEREST RATE POLICY TOWARD THE PROFIT-SHARING AND QUALITY OF ISLAMIC FINANCING IN INDONESIA	HARTUTIK
T.307	DR ARIF RAHMAN	CORPORATE ZAKAT RESPONSIBILITY DISCLOSURE FOR ISLAMIC FINANCIAL INSTITUTIONS	KHAIRUNNISA ABD SAMAD
		ANALYSIS OF THE INFLUENCE FACTORS FORMING THE FEE IJARAH (PSAK 107) TO THE PORTFOLIO IN GOLD RAHN IN SYARIAH BANK	YANTI

**WEDNESDAY, NOVEMBER 16<sup>th</sup>,2016**

**SESSION 2 : 03.15 PM - 05.15 PM**

**MERCU BUANA TOWER**

<b>ROOM</b>	<b>MODERATOR</b>	<b>TITLE</b>	<b>AUTHOR/PRESENTER</b>
		FACTORS INFLUENCING LOAN PAYMENT INTENTION AMONG BANK CUSTOMERS	SRI ASTUTI PRATMININGSIH, SITI KOMARIAH, WISNU WARDANIE
		FINANCIAL DISTRESS PREDICTION IN INDONESIA COMPANIES (FINDING ALTERNATIVE MODEL)	DEWI ANGGRAINI, HADRI MULYA
T.308	PROF DIAN AGUSTIA	ANALYSIS THE PREDICTION POWER OF ALTMAN AND OHLSON MODELS IN PREDICTING FINANCIAL DISTRESS OF MANUFACTURE LISTED COMPANIES IN INDONESIAN STOCK EXCHANGE	ELSA IMELDA, CLARA IGNACIA ALODIA
		THE IMPACT OF FREE CASH FLOW AND INTELLECTUAL CAPITAL TO FINANCIAL DISTRESS	ZULFIKAR
		THE FUTURE AND BEYOND OF FORENSIC ACCOUNTING IN MALAYSIAN PUBLIC SECTOR	NAFSIAH MOHAMED, HENNY HAZLIZA MOHD TAHIR, ROSMAWATI HARUN, SITI AISYAH BASRI, MOHAMAD MAHSUN
		APPLYING STANDARD COST FOR BUDGET SETTING IN GOVERNMENT SECTOR	ADE PALUPI, ISNALITA AND WIWIK SUPRATIWI
		EXPLANATORY STUDY OF THE USE OF LOCAL GOVERNMENT FINANCIAL STATEMENT FOR MAKING ECONOMIC DECISION MAKING IN GOVERNMENT OF	DIAH AGUSTIJANTI, MAHFUD SHOLIHIN



**WEDNESDAY, NOVEMBER 16<sup>th</sup>,2016**

**SESSION 2 : 03.15 PM - 05.15 PM**

**MERCU BUANA TOWER**

ROOM	MODERATOR	TITLE	AUTHOR/PRESENTER
		KLATEN REGENCY	
		FINANCIAL CHARACTERISTICS FACTOR OF CAPITAL STRUCTURE: MALAYSIAN LISTED PROPERTY DEVELOPERS	AZIZAH ABDULLAH ILYANI HASHIM NURUL AFZAN NAJID NAFSIAH MOHAMED
		THE EFFECT OF ORGANIZATION COMMITMENT, HUMAN RESOURCE, REGIONAL REGULATION, INFRASTRUCTURE, AND INFORMATION SYSTEM ON REGIONAL GOVERNMENT READINESS IN THE IMPLEMENTATION OF ACCRUAL ACCOUNTING AND GOOD AND CLEAN GOVERNANCE (GGC)	IKA SASTI FERINA, ABDUL ROHMAN, ERMADIANI

## *Session 3*

**THURSDAY, NOVEMBER 17<sup>th</sup>,2016**

**SESSION 3 : 08.00 AM - 10.00 AM**

**MERCU BUANA TOWER**

ROOM	MODERATOR	TITLE	AUTHOR/PRESENTER
T.302	PROF. WINWIN	EFFECTS OF THE APPLICATION OF GOVERNMENTAL ACCOUNTING STANDARD, SIMAK- BMN, SAIBA ON THE QUALITY OF FINANCIAL REPORTING INFORMATION WITH COMPETENCE OF PERSONNEL AS MODERATING VARIABLE (EMPIRICAL STUDY ON THE UNIT OF WORK OF THE GENERAL ELECTION COMMISSION (KPU) OF THE WEST NUSA TENGGARA (NTB)	BIANA ADHA INAPTY, M. ALI FIKRI

**THURSDAY, NOVEMBER 17<sup>th</sup>,2016**

**SESSION 3 : 08.00 AM - 10.00 AM**

**MERCU BUANA TOWER**

ROOM	MODERATOR	TITLE	AUTHOR/PRESENTER
		PROVINCIAL GOVERNMENT)	
		CHARACTERISTICS OF LOCAL GOVERNMENT AND INTELLECTUAL CAPITAL DISCLOSURE (CASE STUDY OF PROVINCIAL LOCAL GOVERNMENT IN INDONESIA)	YULIA YUSTIKASARI, SHINTA MELZATIA
		THE ANALYSIS OF THE EDUCATION, HEALTH AND INFRASTRUCTURE MANAGEMENT AND ITS IMPACT ON THE REGIONAL FINANCIAL PERFORMANCE (STUDY IN LOCAL GOVERNMENT THE CITY OF TANGERANG, PROVINCE OF BANTEN)	ABDUL WAHAB
		THE INFLUENCE OF FINANCIAL REWARD POLICY TO EMPLOYEE SATISFACTION (A CASE STUDY TO REGIONAL SECRETARIAT OF KARAWANG REGENCY)	MUMUN MAEMUNAH
T.303	DR SILVIA VERONICA NPS	THE EFFECT OF CAPITAL STRUCTURE ON THE COMPANY VALUE (CASE STUDY ON THE COMPANY LISTED IN JAKARTA ISLAMIC INDEX)	IMAM FAUZI ARVIANSAH, SITI JAMILAH
		THE EFFECT OF GOVERNMENT OWNERSHIP ON THE DISCLOSURE OF CORPORATE SOCIAL RESPONSIBILITY IN STATE-OWNED ENTERPRISES LISTED ON THE INDONESIA STOCK EXCHANGE	SYNTHA NOVIYANA, KOMSI KORANTI, HENDAH LAHYUNITA KUSIANDARI

**THURSDAY, NOVEMBER 17<sup>th</sup>,2016**

**SESSION 3 : 08.00 AM - 10.00 AM**

**MERCU BUANA TOWER**

ROOM	MODERATOR	TITLE	AUTHOR/PRESENTER
		INFLUENCE OF INFLATION, CAPITAL STRUCTURE, PROFITABILITY AND DIVIDEND POLICY ON VALUES OF THE FIRM	FATHATUL KHIKMAH, SAFIRA
T.304	PROF SOEKRISNO AGOES	THE INFLUENCING FACTORS ON DISCLOSURE OF FINANCIAL INFORMATION THROUGH THE WEBSITE OF THE NON-FINANCIAL INDUSTRY PUBLIC ENTITIES IN INDONESIA	NOVICE LEBRIE SAGILITANY, DHARMA TINTRI EDIRARAS
		PSYCHOLOGICAL REACTIONS TO ACCRUAL ACCOUNTING IMPLEMENTATION: EVIDENCE OF PUBLIC SECTOR INNOVATION	INDRAWATI YUHERTIANA, SOEPARLAN PRANOTO, DWI SUHARTINI
		THE STOCK MARKET REACTION DUE TO TAX AMNESTY ANNOUNCEMENT: EVIDENCE IN INDONESIAN STOCK EXCHANGE	DYAH PURWANTI, EDY PURWANTO
		FACTORS INFLUENCING AUDITORS IN CONSIDERATION OF MATERIALITY LEVEL	PANITIA CAAGA 1 SATRIA CANDRA & HARY SETIYAWATI
T.305	PROF. NUNUY NUR AFIAH	POLITICAL CONNECTIONS ON CONGLOMERATES CONTROLLED SHAREHOLDER: EVIDENCE IN INDONESIA	LELA NURLAELA WATI
		RELATIONSHIP BETWEEN THE REVENUE OF REGIONAL (PAD), FUNDS REVENUE (DBH), GENERAL ALLOCATION FUND (DAU) WITH CAPITAL EXPENDITURE IN THE PROVINCE OF JAKARTA (EMPIRICAL STUDY ON	SWARMILAH HARIANI, RIEKE PERNAMASARI

**THURSDAY, NOVEMBER 17<sup>th</sup>,2016**

**SESSION 3 : 08.00 AM - 10.00 AM**

**MERCU BUANA TOWER**

ROOM	MODERATOR	TITLE	AUTHOR/PRESENTER
		GOVERNMENT DKI JAKARTA PROVINCE IN 1992-2014)	
		THE EFFECT OF OWNERSHIP AND BOARD STRUCTURE ON BANK'S FINANCIAL PERFORMANCE IN INDONESIA	ERNA SETIANY
		EFFECT OF PROFITABILITY, FIRM SIZE AND ASSETS GROWTH ON FIRM VALUE	NENDI JUHANDI, KUSIYAH, BUDI SANTOSO, DASIH IRMA
T.306	DR ICUK RANGGA B	THE INFLUENCE OF GOVERNMENT ACCOUNTING STANDARDS UNDERSTANDING, REGIONAL FINANCE ACCOUNTING INFORMATION SYSTEM UTILIZATION, AND INTERNAL CONTROL SYSTEM TOWARD LOCAL GOVERNMENT FINANCIAL STATEMENTS QUALITY	RESKINO
		THE EFFECT OF REGIONAL REVENUE, REVENUE SHARING FUND, GENERAL ALLOCATION FUND AND SPECIAL ALLOCATION FUND ON REGIONAL ECONOMIC GROWTH (EMPIRICAL STUDY IN THE 33 PROVINCES IN INDONESIA YEAR 2011-2014)	MUTI'AH
		THE INFLUENCE OF ELECTRONIC BUDGETING IMPLEMENTATION ON PERFORMANCE OF SURABAYA MUNICIPAL GOVERNMENT WITH INTERNAL CONTROL AS A MODERATING VARIABLE	VERINA WAHYU ROSALINA WIWIK SUPRATIWI

**THURSDAY, NOVEMBER 17<sup>th</sup>,2016**

**SESSION 3 : 08.00 AM - 10.00 AM**

**MERCU BUANA TOWER**

ROOM	MODERATOR	TITLE	AUTHOR/PRESENTER
		THE IMPACT OF FINANCIAL AND NON-FINANCIAL INFORMATION DISCLOSURE TO DONATION DECISION IN NON-PROFIT ORGANIZATION BY INDIVIDUAL DONOR (A QUASI EXPERIMENT RESEARCH)	MAPPA PANGLIMA BANDING, SEKAR MAYANGSARI
T.307	DR MUH YUSUF	STRATEGIC COST MANAGEMENT ANALYSIS OF ONLINE TRANSPORTATION (TWO WHEELS) IN SUPPORTING COMMUNITY ECONOMIC EMPOWERMENT	NUR AIN PRATIWI MUZAKKIR NOVITA
		THE EFFECT OF INTERNAL CONTROL SYSTEM WEAKNESSES, NON-COMPLIANCE WITH THE LAWS AND REGULATIONS AND THE SETTLEMENT OF REGIONAL LOSSES AGAINST THE PROVISION OF BPK-RI AUDIT OPINION ON FINANCIAL STATEMENTS OF LOCAL GOVERNMENT IN INDONESIA	JUSTISIA SULASTRI MAABUAT JENNY MORASA DAVID P. E. SAERANG
		THE EFFECT OF CAR AND EXTERNAL FACTORS ON PROBABILITY IN BANK SYARIAH MANDIRI	IRZANITA WATHAN
		DETERMINANT FACTORS INFLUENCING THE QUALITY OF FINANCIAL REPORTING AND ITS IMPLICATION ON EFFICIENCY INVESTMENT	TEGUH BUDI RAHARJO DEWI INDRIASIH

**THURSDAY, NOVEMBER 17<sup>th</sup>,2016**

**SESSION 3 : 08.00 AM - 10.00 AM**

**MERCU BUANA TOWER**

ROOM	MODERATOR	TITLE	AUTHOR/PRESENTER
T.308	DR LELA NUR LELA WATI	THE IMPACT OF LEADERSHIP STRUCTURE AND MACROECONOMY CONDITION TO VALUE OF COMPANY (STUDY TO THE EMITENT OF FINANCIAL SECTOR)	YUSUF
		FACTORS INFLUENCING THE QUALITY CULTURE (STUDY AT THE EDUCATION INSTITUTION CONTEXT IN INDONESIA)	TEODORA WINDA
		SUSTAINABILITY REPORTING IN THE PUBLIC SECTOR: THE CHALLENGE FOR PRACTICING IN INDONESIA	ARIEF TRI HARDIYANTO, ROCHMAN MAROTA
		MONITORING OF SOFTWARE PROJECT COSTING USING EVA AND ABC (CASE STUDY PT DATAPRIMA SEJAHTERA)	RONA TUMIUR MAULI CAROLINE S

## *Session 4*

**THURSDAY, NOVEMBER 17<sup>th</sup>,2016**

**SESSION 4: 10.15 AM - 12.15 AM**

**MERCU BUANA TOWER**

ROOM	MODERATOR	TITLE	AUTHOR/PRESENTER
T.302	DR SPARTA	THE INFLUENCE MECHANISM OF GOOD CORPORATE GOVERNANCE, AUDITOR QUALITY, COMPANY SIZE, AND LEVERAGE ON EARNINGS MANAGEMENT IN MANUFACTURING	KOMSI KORANTI, SYNTHA NOVIYANA, GILLIAN STEFANY LANDONG



**THURSDAY, NOVEMBER 17<sup>th</sup>,2016**  
**SESSION 4: 10.15 AM - 12.15 AM**  
**MERCU BUANA TOWER**

ROOM	MODERATOR	TITLE	AUTHOR/PRESENTER
		COMPANIES	
		THE EFFECT OF ENVIRONMENTAL PERFORMANCE, DIVIDEND POLICY, AND PROFITABILITY ON THE FIRM VALUE	SHOLIHIN, MINANARI, FITRI INDRIAWATI
T.303	DR ARIEF HARDIYANTO	STUDY LITERATURE ON INSTITUTIONAL THEORY FOR PERFORMANCE MEASUREMENT SYSTEM	MUHAMMAD GOWON
		THE INFLUENCE OF PERCEIVED USEFULNESS, PERCEIVED EASE OF USE, ATTITUDE, SUBJECTIF NORM, AND PERCEIVED BEHAVIORAL CONTROL TO ACTUAL USAGE PSAK 45 REVISION ON 2011 WITH INTENTION AS INTERVENING VARIABLE IN UNAIR FINANCIAL DEPARTEMENT	DIAN AGUSTIA, ERINA SUDARYATI, FITRIA NUGRAHENI
T.304	DR SEKAR MAYANG SARI	THE RELATIONSHIP OF CORPORATE GOVERNANCE TO GREEN MICROFINANCE	TAUFIK AKBAR
		STUDY OF INVESTMENT AND ECONOMIC GROWTH IN INDONESIA WITH FUNDS FLOW APPROACH	RIDA PERWITA SARI
T.305	DR ZAINUL KISMAN	QUALITY AUDIT, ORGANIZATIONAL CHANGES AND INTERNAL AUDITOR ETHICAL DECISION-MAKING	CORRY NATASHA PATRIOTY, SOEPARLAN PRANOTO, HERO PRIONO
		THE ROLE OF AUDITOR IN COMBATING CORRUPTION	HARYONO UMAR

**THURSDAY, NOVEMBER 17<sup>th</sup>,2016**  
**SESSION 4: 10.15 AM - 12.15 AM**  
**MERCU BUANA TOWER**

ROOM	MODERATOR	TITLE	AUTHOR/PRESENTER
T.306	BUDI SUSETYO	THE EFFECT OF THE PROPORTION OF INDEPENDENT BOARD, AUDIT COMMITTEE AND AUDIT QUALITY ON EARNINGS MANAGEMENT (EMPIRICAL STUDY ON MANUFACTURING COMPANIES LISTED ON THE STOCK EXCHANGE INDONESIA PERIOD 2012 - 2014)	YENNY DWI HANDAYANI, PUTRI FEBRIZKI, MUHAMMAD NASHAR
		THE INFLUENCE OF INDEPENDENCE, SKEPTICISM & PROFESSIONALISM OF THE GOVERNMENT INTERNAL AUDITOR TO FRAUD EARLY WARNING SYSTEM IN EAST JAVA	DIAN AGUSTIA, ERINA SUDARYATI, FITRIA NUGRAHENI
T.307	TEGUH BUDI RAHARJO	SME's: A PRELIMINARY STUDY ON MARKETING PERFORMANCE ABILITY IN FACING COMPETIORS IN QUAIL EGGS BUSINESS	DIAH WAHYUNINGSIH
		DETERMINANT OF UNDERPRICING OF THE INITIAL PUBLIC OFFERINGS IN INDONESIA STOCK EXCHANGE : 2010 - 2015	HERIYANTO, WIWIK UTAMI
		EFFECT OF FIRM PERFORMANCE AND CSR TO EARNINGS QUALITY	GILBERT RELY, HERRY SUNARTO
T.308	TAUFIK AKBAR	THE EFFECT OF FACE TO FACE REVIEW AND SUPERVISOR POWER TO AUDITOR'S RESPONSE	TEODORA WINDA
		POTENTIAL BIG BATH ACCOUNTING PRACTICE IN CEO CHANGES	AHMAD RIYADI, WIWIK UTAMI